



NATIONAL BUREAU OF STATISTICS

SECTORIAL DISTRIBUTION of VALUE ADDED TAX

(Q4 2024)

Report Date: July 2025



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METHODOLOGY

Data is provided by the Federal Inland Revenue Service (FIRS) and verified and validated by the National Bureau of Statistics (NBS)

EXECUTIVE SUMMARY

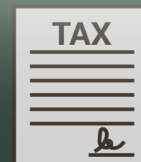
On the aggregate, Value Added Tax (VAT) for Q4 2024 was reported at ₦1.95 trillion, showing a growth rate of 9.23% on a quarter-on-quarter basis from ₦1.78 trillion in Q3 2024. Domestic payments were ₦917.40 billion, Non-import foreign VAT Payments were ₦554.68 billion, while import VAT contributed ₦474.75 billion in Q4 2024. On a quarter-on-quarter basis, Activities of extraterritorial organizations and bodies recorded the highest growth rate with 180.05%, followed by agriculture, forestry and fishing with 70.83%, and Human health and social work activities with 46.13%. On the other hand, Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use contracted by 28.97%, followed information and communication with 23.00%.

In terms of sectoral contributions, the top three largest shares in Q4 2024 were manufacturing with 25.89%; information and communication with 16.18%; and Mining and quarrying with 15.52%. The least contributing activity during the quarter was Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the least share with 0.01%; followed by Activities of extraterritorial organizations and bodies and Water supply, sewerage, waste management with 0.04% contribution each. However, on a year-on-year basis, VAT collections in Q4 2024 increased by 62.19% compared to corresponding quarter (Q4 2023).

Note: See attached excel file for details

VAT SECTORAL COLLECTION

– Q4 2024 (N'million)



VAT

**Accommodation
and food service
activities**

N13,048.68

**Activities of
extraterritorial
organizations and
bodies**

N348.37

**Activities of
households
as employers,
.....**

N45.87

**Administrative
and
support service
activities**

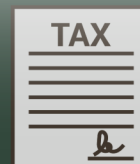
N12,087.84

**Agriculture,
forestry and
fishing**

N3,686.16

VAT SECTORAL COLLECTION

– Q4 2024 (N'million)



VAT

**Arts,
entertainment
and
recreation**

N2,986.45

Construction

N8,832.52

Education

N10,165.41

**Electricity, gas,
steam and
air conditioning
supply**

N6,603.55

**Financial
and
insurance activities**

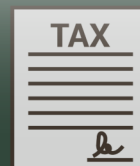
N79,751.41



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VAT SECTORAL COLLECTION

– Q4 2024 (N'million)



VAT

**Human health
and social work
activities**

N11,067.90

**Information
and
communication**

N148,480.38

Manufacturing

N237,520.00

**Mining
and
quarrying**

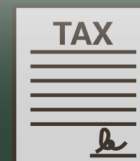
N142,348.35

**Other
service activities**

N32,373.33

VAT SECTORAL COLLECTION

– Q4 2024 (N'million)



VAT

**Professional,
scientific and
technical activities**

N13,610.69

**Public
administration
and defence,
compulsory
social security**

N109,537.66

**Real estate
activities**

N1,092.26

**Transportation
and
storage**

N28,871.20

**Water supply,
sewerage, waste
management
and remediation
activities**

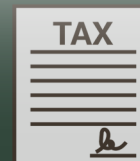
N370.07



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VAT SECTORAL COLLECTION

– Q4 2024 (N'million)



VAT

**Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles**

N54,570.07

**Sub-Total
(Local)**

N917,398.17

**Other Payment Channels
Including Naira Equivalent of
VAT
Paid in Foreign Currency**

N554,680.90

NCS-Import VAT

N474,745.37

Total

N1,946,824.45



NATIONAL BUREAU OF STATISTICS

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