



NATIONAL BUREAU OF STATISTICS

SECTORIAL DISTRIBUTION of VALUE ADDED TAX

(Q1 2025)

Report Date: November 2025



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METHODOLOGY

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

EXECUTIVE SUMMARY

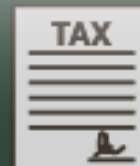
Value Added Tax (VAT) in Q1 2025 was N2.06 trillion, showing an increase of 6.02% from N1.95 trillion reported in the previous quarter. Local payments stood at N1.10 trillion, Foreign VAT Payments were N454.76 billion, while import VAT contributed N507.00 billion in Q1 2025.

On a quarter-on-quarter basis, Electricity, gas, steam and air conditioning supply recorded the highest growth rate with 136.71%, followed by Administrative and support service activities; and Professional, scientific and technical activities with 45.24% and 39.00%, respectively. On the other hand, Activities of extraterritorial organizations and bodies had the lowest growth rate with – 35.70%, followed by Wholesale and retail trade, repair of motor vehicles and motorcycles; and Real estate activities with –14.51% and –11.54%, respectively.

In terms of sectoral contributions, the top three activities with the largest shares in Q1 2025 were Manufacturing (26.03%); Information and communication (17.51%); and Mining and quarrying (17.02%). Conversely, activities of households as employers, undifferentiated goods- and services-producing activities of households for own use (0.004%), activities of extraterritorial organizations and bodies (0.02%) and Water supply, sewerage, waste management (0.04%) had the lowest shares. However, on a year-on-year basis, VAT collections in Q1 2025 increased by 44.24% from Q1 2024.

VALUE ADDED TAX

– Q1 2025 (N'million)



VAT

**Accommodation
and food service
activities**

N13,576.71

**Activities of
extraterritorial
organizations and
bodies**

N223.99

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

N46.91

**Administrative
and
support service
activities**

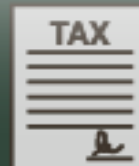
N17,556.06

**Agriculture,
forestry and
fishing**

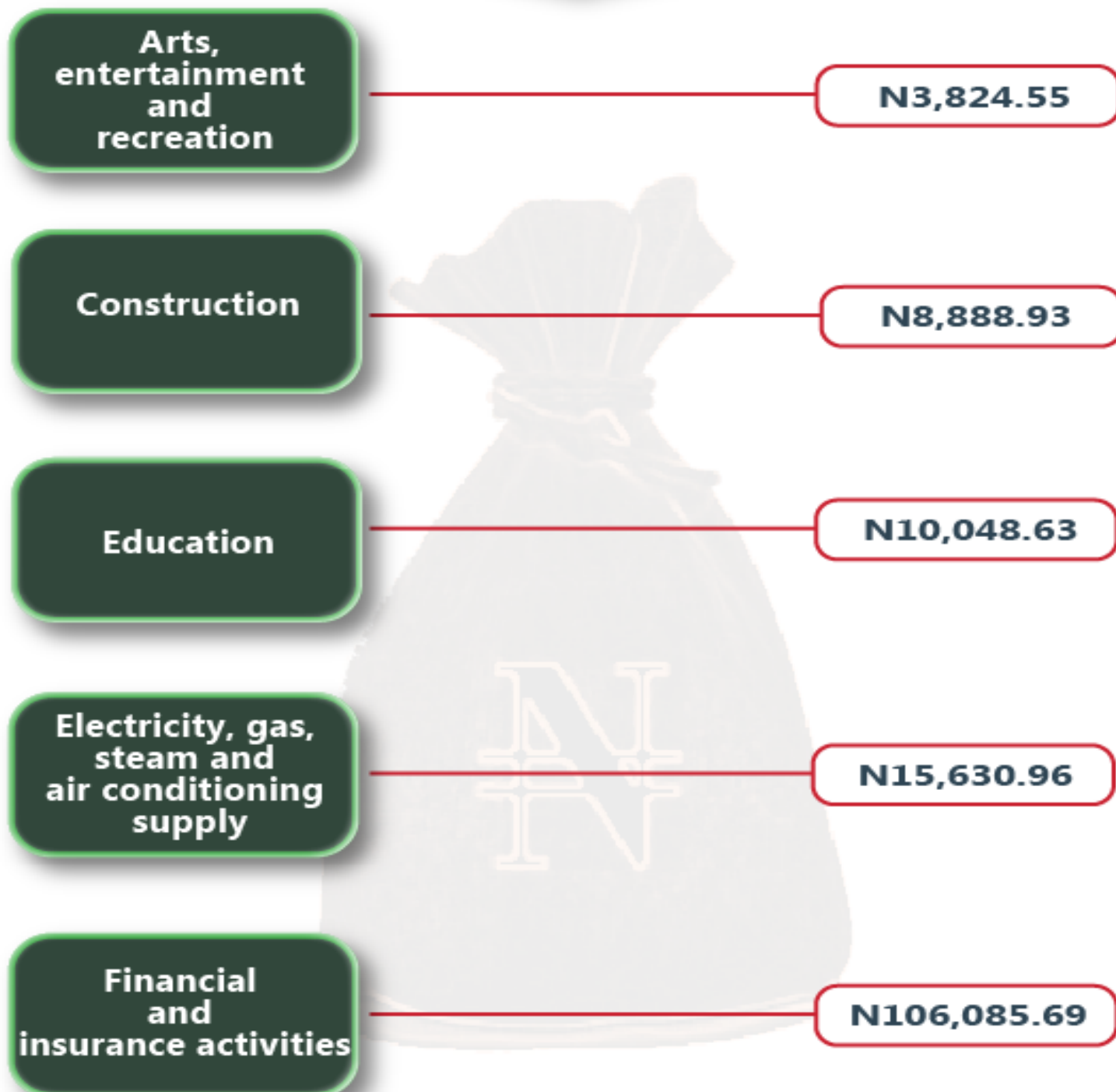
N3,957.38

VALUE ADDED TAX

– Q1 2025 (N'million)

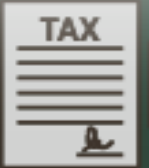


VAT



VALUE ADDED TAX

– Q1 2025 (N'million)



VAT

**Human health
and social work
activities**

N15,179.57

**Information
and
communication**

N192,973.18

Manufacturing

N286,951.09

**Mining
and
quarrying**

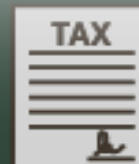
N187,587.73

**Other
service activities**

N31,760.41

VALUE ADDED TAX

– Q1 2025 (N'million)



VAT

**Professional,
scientific and
technical activities**

N18,918.31

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

N105,784.28

**Real estate
activities**

N966.19

**Transportation
and
storage**

N35,093.86

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

N492.26

VALUE ADDED TAX

– Q1 2025 (N'million)



VAT

Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles

N46,651.37

Sub-Total
(Non-Import VAT)
Local

N1,102,198.09

Non-Import
(foreign)
VAT

N454,764.44

NCS-Import
VAT

N506,997.27

Total

N2,063,959.80

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