



NATIONAL BUREAU OF STATISTICS

SECTORIAL DISTRIBUTION of VALUE ADDED TAX

(Q2 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

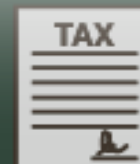
Value Added Tax (VAT) in Q2 2025 was N2.06 trillion, showing a decrease of 0.03% on a quarter-on-quarter basis from N2.06 trillion in Q1 2025. Local payments stood at N1.09 trillion, Foreign VAT Payments were N459.95 billion, while import VAT contributed N508.55 billion in Q2 2025.

On a quarter-on-quarter basis, Real estate activities recorded the highest growth rate with 155.21%, followed by Agriculture, forestry and fishing with 23.64%, and Information and communication with 17.75%. On the other hand, Human health and social work activities had the lowest growth rate with –68.34%, followed by Electricity, gas, steam and air conditioning supply with –45.20%; and Water supply, sewerage, waste management and remediation activities with –29.36%.

In terms of sectoral contributions, the top three activities with the largest shares in Q2 2025 were Manufacturing with 27.19%; Information and communication with 20.76%; and Mining and quarrying with 15.04%. Conversely, activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the lowest share with 0.005%, followed by activities of extraterritorial organizations and bodies with 0.02%; and Water supply, sewerage, waste management with 0.03%. However, on a year-on-year basis, VAT collections in Q2 2025 increased by 32.15% from Q2 2024.

VALUE ADDED TAX

– Q2 2025 (N'million)



VAT

**Accommodation
and food service
activities**

N11,992.65

**Activities of
extraterritorial
organizations and
bodies**

N225.27

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

N54.37

**Administrative
and
support service
activities**

N15,907.43

**Agriculture,
forestry and
fishing**

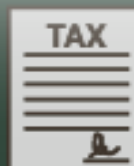
N4,892.96



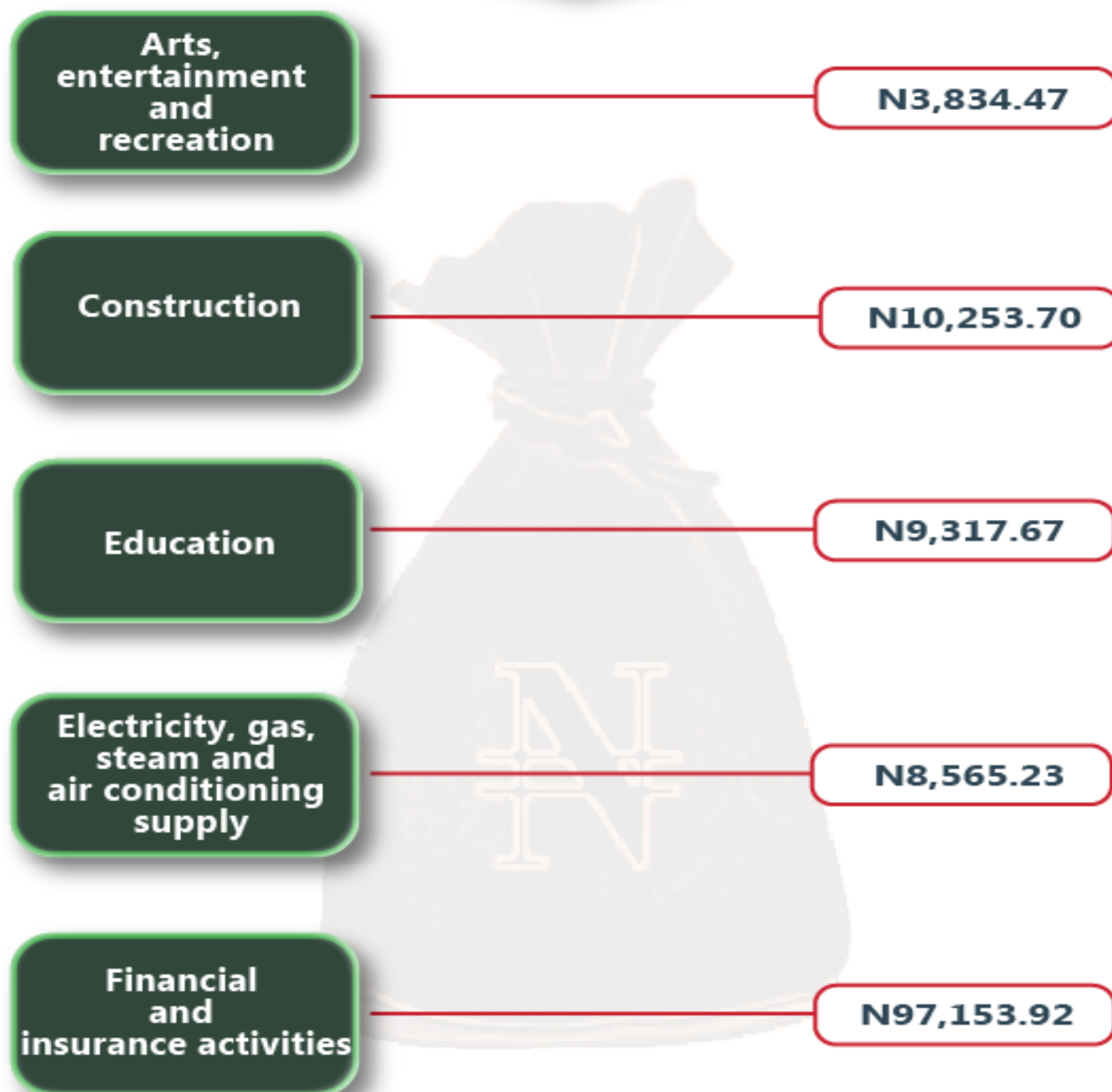
NATIONAL BUREAU OF STATISTICS

VALUE ADDED TAX

– Q2 2025 (N'million)



VAT



VALUE ADDED TAX

– Q2 2025 (N'million)



VAT

**Human health
and social work
activities**

N4,805.50

**Information
and
communication**

N227,222.96

Manufacturing

N297,675.98

**Mining
and
quarrying**

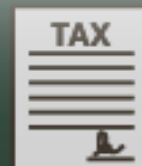
N164,704.26

**Other
service activities**

N32,935.72

VALUE ADDED TAX

– Q2 2025 (N'million)



VAT

**Professional,
scientific and
technical activities**

N17,091.92

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

N110,806.53

**Real estate
activities**

N2,465.79

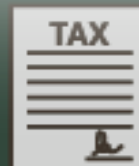
**Transportation
and
storage**

N35,089.23

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

N347.74

VALUE ADDED TAX – Q2 2025 (N'million)



VAT

Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles

N39,412.53

Sub-Total
(Non-Import VAT)
Local

N1,094,755.85

Non-Import
(foreign)
VAT

N459,947.85

NCS-Import
VAT

N508,546.53

Total

N2,063,250.23

CONTACT



National Bureau of Statistics

Head Office

No 1, Wole Olanipekun Street,
Formerly, Plot 762 Independence Avenue
Off Constitution Avenue,
CBD, Abuja, F. C. T.

Alesanmi Folorunsho

Information Desk

Head, Communications & Public Relations
Department (C&PRD)
Phone: +2347064643933
falesanmi@nigerianstat.gov.ng

Moses Mathew

Statistical Information Officer

Phone: +2347069071157
matmoses@nigerianstat.gov.ng



@nbs_nigeria



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