



NATIONAL BUREAU OF STATISTICS

The background of the slide is a collage of financial-related images. It includes a small green plant growing out of a glass jar filled with various coins, a stack of 20 Euro banknotes, a large green calculator, a money bag with a large 'N' and a cross symbol, and a stack of gold coins. A small figure of a person in a white shirt and green pants stands on top of the gold coins, while another small figure in a yellow dress sits on the side. In the background, there are also some financial charts and graphs.

SECTORIAL DISTRIBUTION of VALUE ADDED TAX

Q3 2025

Report Date: March 2026

Data Source: National Bureau of Statistics (NBS)



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METHODOLOGY

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

KEY HIGHLIGHTS

Value Added Tax (VAT) in Q3 2025 was N2.28 trillion, showing an increase of 10.66% on a quarter-on-quarter basis from N2.06 trillion in Q2 2025. Local payments stood at N1.12 trillion, Foreign VAT Payments were N680.23 billion, while import VAT contributed N479.79 billion in Q3 2025.

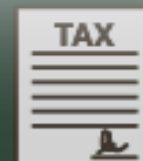
On a quarter-on-quarter basis, Administrative and support service activities recorded the highest growth rate with 89.28%; followed by Arts, entertainment and recreation with 82.49%; and Human health and social work activities with 32.40%. On the other hand, Real estate activities had the lowest growth rate with –51.33%, followed by Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use with –36.22%; and Other service activities with –20.30%.

In terms of sectoral contributions, the top three activities with the largest shares in Q3 2025 were Manufacturing with 25.89%; Information and communication with 18.77%; and Mining and quarrying with 14.85%. Conversely, activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the lowest share with 0.003%, followed by activities of extraterritorial organizations and bodies; and Water supply, sewerage, waste management with 0.03% each.

However, on a year-on-year basis, VAT collections in Q3 2025 increased by 28.10% from Q3 2024.

VAT SECTORAL COLLECTION

– Q3 2025 (N'million)



VAT

Accommodation
and food service
activities

N13,239.84

Activities of
extraterritorial
organizations and
bodies

N284.20

Activities of
households
as employers,
.....

N34.68

Administrative
and
support service
activities

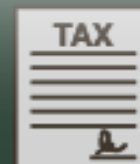
N30,109.67

Agriculture,
forestry and
fishing

N5,491.55

VAT SECTORAL COLLECTION

– Q3 2025 (N'million)



VAT

Arts,
entertainment
and
recreation

N6,997.46

Construction

N9,528.05

Education

N10,811.52

Electricity, gas,
steam and
air conditioning
supply

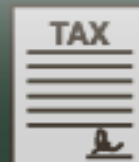
N8,677.60

Financial
and
insurance activities

N110,856.67

VAT SECTORAL COLLECTION

– Q3 2025 (N'million)



VAT

**Human health
and social work
activities**

N6,362.45

**Information
and
communication**

N210,776.23

Manufacturing

N290,793.38

**Mining
and
quarrying**

N166,767.61

**Other
service activities**

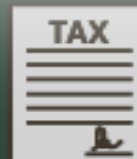
N26,249.41



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VAT SECTORAL COLLECTION

– Q3 2025 (N'million)



VAT

**Professional,
scientific and
technical activities**

N17,041.33

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

N117,842.65

**Real estate
activities**

N1,200.19

**Transportation
and
storage**

N38,085.16

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

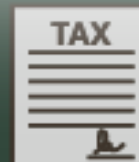
N350.16



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VAT SECTORAL COLLECTION

– Q3 2025 (N'million)



VAT

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

N51,669.02

**Sub-Total
(Local)**

N1,123,168.84

**Naira equivalent
of Non-Import
(foreign) VAT**

N680,226.39

NCS-Import VAT

N479,793.28

Grand Total

N2,283,188.51



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