



NATIONAL BUREAU OF STATISTICS

The background of the report cover is a collage of financial-themed 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 newspaper with financial charts and graphs, a stack of gold coins with a small figure standing on top and another sitting on the side, and a large money bag with a dollar sign on it.

SECTORIAL DISTRIBUTION of VALUE ADDED TAX

Q4 2025

Report Date: April 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 Q4 2025 was ₦2.19 trillion, showing a decrease of 3.78% on a quarter-on-quarter basis from ₦2.28 trillion in Q3 2025. Local payments stood at ₦1.16 trillion, Foreign VAT Payments were ₦503.13 billion, while import VAT contributed ₦535.73 billion in Q4 2025.

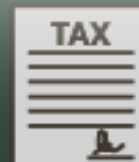
On a quarter-on-quarter basis, Water supply, sewerage, waste management and remediation activities recorded the highest growth rate with 142.00%; followed by Real estate activities with 62.16%; and Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use with 54.36%. On the other hand, Administrative and support service activities had the lowest growth rate with –23.33%, followed by Activities of extraterritorial organizations and bodies with –15.66%; and Agriculture, forestry and fishing with –12.01%.

In terms of sectoral contributions, the top three activities with the largest shares in Q4 2025 were Manufacturing with 25.23%; Information and communication with 18.89%; and Mining and quarrying with 14.50%. 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; and Water supply, sewerage, waste management with 0.02% and 0.07% each.

However, on a year-on-year basis, VAT collections in Q4 2025 increased by 12.84% from Q4 2024.

VAT SECTORAL COLLECTION

– Q4 2025 (N'million)



VAT

**Accommodation
and food service
activities**

15,460.11

**Activities of
extraterritorial
organizations and
bodies**

239.70

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

53.54

**Administrative
and
support service
activities**

23,086.03

**Agriculture,
forestry and
fishing**

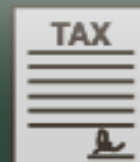
4,832.01



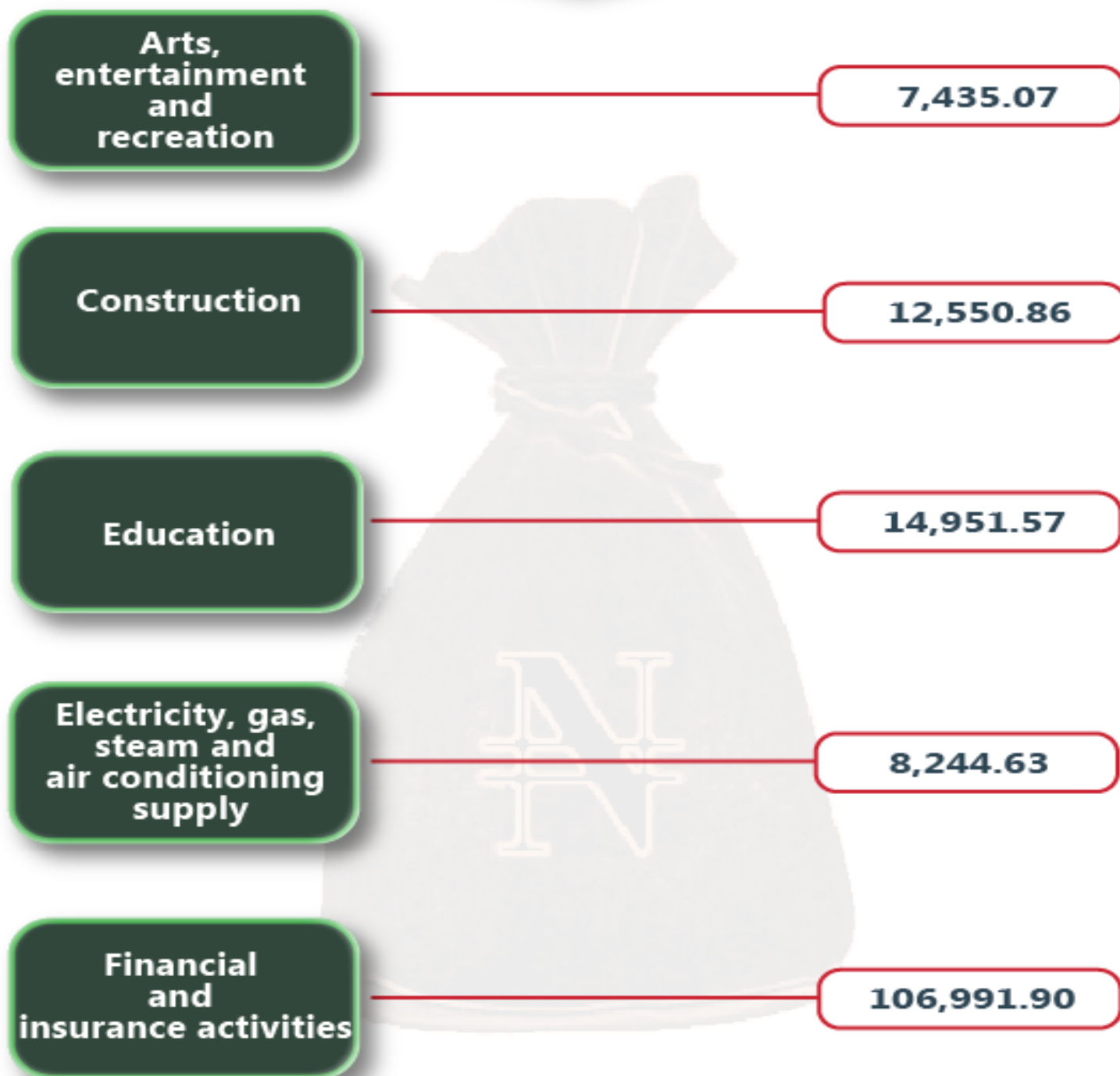
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VAT SECTORAL COLLECTION

– Q4 2025 (N'million)



VAT



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VAT SECTORAL COLLECTION

– Q4 2025 (N'million)



VAT

**Human health
and social work
activities**

6,805.08

**Information
and
communication**

218,719.53

Manufacturing

292,122.99

**Mining
and
quarrying**

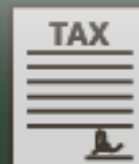
167,895.79

**Other
service activities**

38,216.44

VAT SECTORAL COLLECTION

– Q4 2025 (N'million)



VAT

**Professional,
scientific and
technical activities**

17,132.46

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

128,559.37

**Real estate
activities**

1,946.26

**Transportation
and
storage**

37,619.02

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

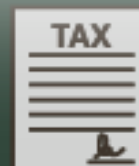
847.41



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VAT SECTORAL COLLECTION

– Q4 2025 (N'million)



VAT

Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles

54,258.29

Sub-Total
(Local)

1,157,968.03

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

503,130.94

NCS-Import VAT

535,727.87

Grand Total

2,196,826.84



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