



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, and a large money bag with a dollar sign on it. In the foreground, there is a stack of gold coins, with a small figure of a person standing on top of them and another small figure sitting next to the stack.

SECTORIAL DISTRIBUTION of VALUE ADDED TAX

Q1 2026

Report Date: June 2026

Data Source: National Bureau of Statistics (NBS)



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METHODOLOGY

Data is provided by the Nigeria Revenue Service (NRS) and reported by the National Bureau of Statistics (NBS)

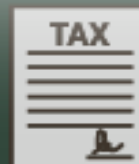
KEY HIGHLIGHTS

Value Added Tax (VAT) in Q1 2026 was ₦2.42 trillion, showing an increase of 9.98% on a quarter-on-quarter basis from ₦2.20 trillion in Q4 2025. Of the total VAT collected, local payments stood at ₦1.11 trillion, Foreign VAT Payments were ₦830.47 billion, while import VAT contributed ₦477.55 billion during the quarter.

On a quarter-on-quarter basis, Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use recorded the highest growth rate with 74.36%; followed by Arts, entertainment and recreation with 20.91%; and Manufacturing with 12.82%. On the other hand, Education had the lowest growth rate with –31.96%, followed by Public administration and defence, compulsory social security with –31.38%; and Activities of extraterritorial organizations and bodies with –29.89%.

In terms of sectoral shares, the activities with the largest shares in Q1 2026 were Manufacturing with 29.75%; Information and communication with 20.61%; and Mining and quarrying with 12.32%. Conversely, Activities of households as employers, undifferentiated goods-and-services-producing activities of households for own use recorded the lowest share with 0.01%; followed by Activities of extraterritorial organizations and bodies; and Water supply, sewerage, waste management and remediation activities with 0.02% and 0.06%, respectively.

However, on a year-on-year basis, VAT collections in Q1 2026 increased by 17.06% from Q1 2025.



VAT

**Accommodation
and food service
activities**

13,203.02

**Activities of
extraterritorial
organizations and
bodies**

168.06

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

93.35

**Administrative
and
support service
activities**

19,813.00

**Agriculture,
forestry and
fishing**

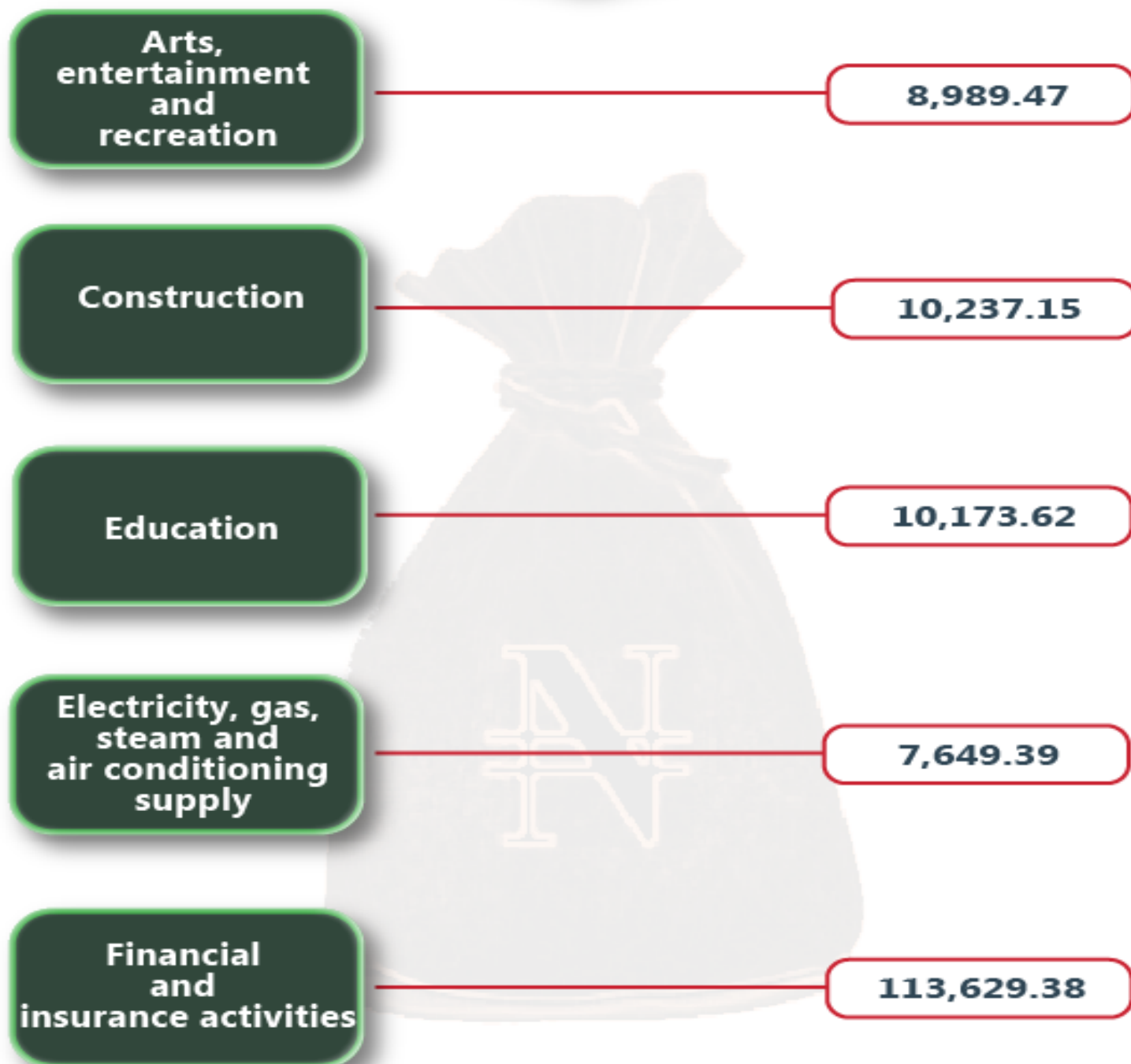
3,651.48

VAT SECTORAL COLLECTION

– Q1 2026 (N'million)

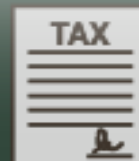


VAT



VAT SECTORAL COLLECTION

– Q1 2026 (N'million)



VAT

**Human health
and social work
activities**

6,209.04

**Information
and
communication**

228,409.50

Manufacturing

329,587.29

**Mining
and
quarrying**

136,486.91

**Other
service activities**

28,538.31

VAT SECTORAL COLLECTION

– Q1 2026 (N'million)



VAT

**Professional,
scientific and
technical activities**

15,335.70

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

88,220.08

**Real estate
activities**

1,697.56

**Transportation
and
storage**

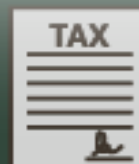
29,964.99

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

670.98

VAT SECTORAL COLLECTION

– Q1 2026 (N'million)



VAT

Wholesale and
retail trade,
repair of motor
vehicles and
motorcycles

55,288.96

Sub-Total
(Local)

1,108,017.24

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

830,472.30

NCS-Import VAT

477,546.26

Grand Total

2,416,035.80



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