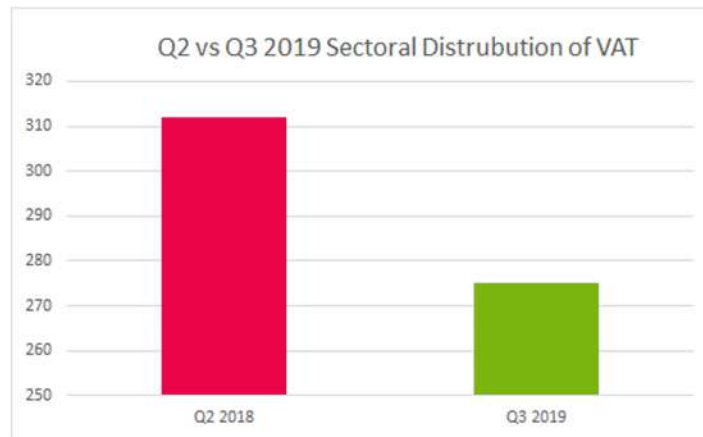


December 5th, 2019.

## Sectorial Distribution (Q3 2019)

Sectoral distribution of Value Added Tax (VAT) data for Q3 2019 reflected that the sum of N275.12bn was generated as VAT in Q3 2019 as against N311.94bn generated in Q2 2019 and N273.50bn generated in Q3 2018 representing -11.81% decrease Quarter-on-Quarter and 0.59% increase Year-on-Year.



Professional Services generated the highest amount of VAT with N32.09bn generated and closely followed by Other Manufacturing generating N30.27bn, Commercial and Trading generating N14.47bn while Mining generated the least and closely followed by Textile and Garment Industry and Pharmaceutical, Soaps & Toiletries with N44.30mln, N253.83mln and N291.06mln generated respectively.

Out of the total amount generated in Q3 2019, N150.74bn was generated as Non-Import VAT locally while N63.00bn was generated as Non-Import VAT for foreign. The balance of N61.37bn was generated as NCS-Import VAT.

Sector	Amount
Professional Services	32,090,000,000
Manufacturing	30,270,000,000
Commercial & Trading	14,470,000,000
Pharmaceutical, Soaps & Toiletries	291,060,000
Textile & Garment	253,830,000
Mining	44,300,000

Source - National Bureau of Statistics