

5B

**'VAT COLLECTION PER EACH GEO-POLITICAL ZONE FOR THE MONTH OF  
DECEMBER 2019 AND JANUARY 2020.**

Total VAT Collection of all the 36 State and the Federal Capital Territory, Abuja for the month of December 2019 and January 2020 are **₦95,804,836,142.29** and **₦88,354,628,875.10** respectively. The VAT income distribution for the month of December and January 2020 are **₦114,805,533,253.71** and **₦104,758,361,206.93** respectively while the 3% North East Development Commission deduction for the same months amount to **₦3,444,165,997.61** and **₦3,142,750,836.21** respectively.

**SOUTH EAST**

S/N	STATE	COLLECTIONS			
		Jan-20	%	Dec-19	%
1	ENUGU	731,522,865.71	44.46	656,613,339.51	38.37
2	EBONYI	503,637,150.70	30.61	504,874,005.81	29.50
3	ABIA	177,239,721.76	10.77	157,497,007.79	9.20
4	ANAMBRA	119,702,858.91	7.28	308,678,190.01	18.04
5	IMO	113,173,420.28	6.88	83,628,205.27	4.89
<b>TOTAL:</b>		<b>1,645,276,017.36</b>	<b>100.00</b>	<b>1,711,290,748.39</b>	<b>100.00</b>

Percentage (%) VAT Collection of South East State to the total VAT Collection of all the 36 State and FCT for the month of December 2019 and January 2020 are 1.8% and 1.9% respectively.

**SOUTH WEST**

S/N	STATE	COLLECTIONS			
		Jan-20	%	Dec-19	%
1	LAGOS	56,811,705,875.05	93.21	47,759,877,131.60	92.07
2	OYO	2,982,124,688.94	4.89	2,821,180,831.50	5.44
3	OGUN	888,778,990.77	1.46	982,112,349.92	1.89
4	ONDO	139,658,749.47	0.23	150,082,893.70	0.29
5	EKITI	81,387,930.08	0.13	105,444,306.75	0.20
6	OSUN	,636,399.04	0.08	55,592,801.58	0.11
<b>TOTAL:</b>		<b>60,951,292,633.35</b>	<b>100.00</b>	<b>51,874,290,315.05</b>	<b>100.00</b>

Percentage (%) VAT Collection of South West State to the total VAT Collection of all the 36 State and FCT for the month of December 2019 and January 2020 are 54.1% and 69.0% respectively.

**SOUTH-SOUTH**

S/N	STATE	COLLECTIONS			
		Jan-20	%	Dec-19	%
1	RIVERS	1,675,949,044.12	38.57	3,042,970,510.12	63.41
2	DELTA	929,261,837.50	21.39	1,010,894,756.98	21.06
3	AKWA IBOM	828,992,664.19	19.08	224,533,891.90	4.68
4	BAYELSA	621,860,542.19	14.31	142,782,207.55	2.98
5	EDO	215,346,863.58	4.96	288,284,107.16	6.01
6	CROSS RIVER	73,607,159.47	1.69	89,735,730.47	1.87
<b>TOTAL:</b>		<b>4,345,018,111.05</b>	<b>100.00</b>	<b>4,799,201,204.18</b>	<b>100.00</b>



Percentage (%) VAT Collection of South-South State to the total VAT Collection of all the 36 State and FCT for the month of December 2019 and January 2020 are 5.0% and 4.9 %respectively.

#### NORTH EAST

S/N	STATE	COLLECTIONS			
		Jan-20	%	Dec-19	%
1	TARABA	483,126,914.63	30.97	167,286,166.46	11.15
2	GOMBE	394,623,167.94	25.30	578,815,691.11	38.57
3	YOBE	255,517,654.49	16.38	215,310,485.29	14.35
4	ADAMAWA	230,628,182.52	14.78	180,562,052.56	12.03
5	BORNO	129,863,875.92	8.32	259,838,453.05	17.31
6	BAUCHI	66,204,284.72	4.24	99,070,076.31	6.60
<b>TOTAL:</b>		<b>1,559,964,080.22</b>	<b>100.00</b>	<b>1,500,882,924.78</b>	<b>100.00</b>

Percentage (%) VAT Collection of North East State to the total VAT Collection of all the 36 State and FCT for the month of December 2019 and January 2020 are 1.6% and 1.8% respectively.

#### NORTH WEST

S/N	STATE	COLLECTIONS			
		Jan-20	%	Dec-19	%
1	KANO	1,219,517,397.83	41.21	1,710,658,220.99	31.81
2	KADUNA	938,402,964.22	31.71	2,683,063,391.06	49.89
3	JIGAWA	331,446,875.46	11.20	452,658,907.13	8.42
4	KEBBI	169,103,308.97	5.71	65,274,074.83	1.21
5	KATSINA	138,350,387.22	4.68	369,031,927.17	6.86
6	SOKOTO	129,510,036.99	4.38	73,520,275.73	1.37
7	ZAMFARA	32,702,947.59	1.11	24,278,500.39	0.45
<b>TOTAL:</b>		<b>2,959,033,918.28</b>	<b>100.00</b>	<b>5,378,485,297.30</b>	<b>100.00</b>

Percentage (%) VAT Collection of North West State to the total VAT Collection of all the 36 State and FCT for the month of December 2019 and January 2020 are 5.6% and 3.4% respectively.

#### NORTH CENTRAL

S/N	STATE	COLLECTIONS			
		Jan-20	%	Dec-19	%
1	FCT ABUJA	15,912,490,262.96	94.19	29,127,269,639.42	95.37
2	PLATEAU	289,366,719.28	1.71	619,219,276.39	2.03
3	KWARA	235,997,369.35	1.40	132,580,518.42	0.43
4	NIGER	195,136,890.77	1.16	365,047,727.52	1.20
5	NASARAWA	97,586,119.62	0.58	33,486,059.64	0.11
6	BENUE	92,679,048.59	0.55	165,447,659.62	0.54
7	KOGI	70,787,704.27	0.42	97,634,771.58	0.32
<b>TOTAL:</b>		<b>16,894,044,114.84</b>	<b>100.00</b>	<b>30,540,685,652.59</b>	<b>100.00</b>

Percentage (%) VAT Collection of North Central State to the total VAT Collection of all the 36 State and FCT for the month of December 2019 and January 2020 are 31.9% and 19.1% respectively.



# VAT COLLECTION FOR THE MONTH OF NOVEMBER AND DECEMBER 2019

S/N	STATE	COLLECTIONS			
		Jan-20	%	Dec-19	%
1	LAGOS	56,811,705,875.05	64.30	47,759,877,131.60	49.85
2	FCT ABUJA	15,912,490,262.96	18.01	29,127,269,639.42	30.40
3	OYO	2,982,124,688.94	3.38	2,821,180,831.50	2.94
4	RIVERS	1,675,949,044.12	1.90	3,042,970,510.12	3.18
5	KANO	1,219,517,397.83	1.38	1,710,658,220.99	1.79
6	KADUNA	938,402,964.22	1.06	2,683,063,391.06	2.80
7	DELTA	929,261,837.50	1.05	1,010,894,756.98	1.06
8	OGUN	888,778,990.77	1.01	982,112,349.92	1.03
9	AKWA IBOM	828,992,664.19	0.94	224,533,891.90	0.23
10	ENUGU	731,522,865.71	0.83	656,613,339.51	0.69
11	BAYELSA	621,860,542.19	0.70	142,782,207.55	0.15
12	EBONYI	503,637,150.70	0.57	504,874,005.81	0.53
13	TARABA	483,126,914.63	0.55	167,286,166.46	0.17
14	GOMBE	394,623,167.94	0.45	578,815,691.11	0.60
15	JIGAWA	331,446,875.46	0.38	452,658,907.13	0.47
16	PLATEAU	289,366,719.28	0.33	619,219,276.39	0.65
17	YOBE	255,517,654.49	0.29	215,310,485.29	0.22
18	KWARA	235,997,369.35	0.27	132,580,518.42	0.14
19	ADAMAWA	230,628,182.52	0.26	180,562,052.56	0.19
20	EDO	215,346,863.58	0.24	88,284,107.16	0.30
21	NIGER	195,136,890.77	0.22	365,047,727.52	0.38
22	ABIA	177,239,721.76	0.20	157,497,007.79	0.16
23	KEBBI	169,103,308.97	0.19	65,274,074.83	0.07
24	ONDO	139,658,749.47	0.16	150,082,893.70	0.16
25	KATSINA	138,350,387.22	0.16	369,031,927.17	0.39
26	BORNO	129,863,875.92	0.15	259,838,453.05	0.27
27	SOKOTO	129,510,036.99	0.15	73,520,275.73	0.08
28	ANAMBRA	119,702,858.91	0.14	308,678,190.01	0.32
29	IMO	113,173,420.28	0.13	83,628,205.27	0.09
30	NASARAWA	97,586,119.62	0.11	33,486,059.64	0.03
31	BENUE	92,679,048.59	0.10	165,447,659.62	0.17
32	EKITI	81,387,930.08	0.09	105,444,306.75	0.11
33	CROSS RIVER	73,607,159.47	0.08	89,735,730.47	0.09
34	KOGI	70,787,704.27	0.08	97,634,771.58	0.10
35	BAUCHI	66,204,284.72	0.07	99,070,076.31	0.10
36	OSUN	47,636,399.04	0.05	55,592,801.58	0.06
37	ZAMFARA	32,702,947.59	0.04	24,278,500.39	0.03
<b>GRAND TOTAL:</b>		<b>88,354,628,875.10</b>	<b>100.00</b>	<b>95,804,836,142.29</b>	<b>100.00</b>



## Distribution of Value Added Tax (VAT)

		Jan 2020	Dec 2019	INCREASE/DECREASE
1 .1Federal Government	15%	14,613,791,388.37	16,015,371,888.89	-1,401,580,500.53
2 State Governments	50%	48,712,637,961.22	53,384,572,962.98	-4,671,935,001.76
3 Local Governments	35%	34,098,846,572.85	37,369,201,074.08	-3,270,354,501.23
1 FIRS -VAT Cost of Collections Refunds /6 :- (	100%	97,425,275,922.44	106,769,145,925.95	-9,343,870,003.51
N3,756,965,245.08 - N107,401,035.56)	0%	3,649,564,209.52	4,104,751,240.64	-455,187,031.12
2 NCS -IMPORT VAT Cost of Collections	0%	540,770,238.76	487,470,089.51	53,300,149.25
Refunds /6 :- ( N433,369,203.20 +				
N107,401,035.56)				
1 ALLOCATION TO NORTH EAST	0%	4,190,334,448.28	4,592,221,330.15	-401,886,881.87
DEVELOPMENT COMMISSION PROJECT	0%	3,142,750,836.21	3,444,165,997.61	-301,415,161.40
ACCOUNT	0%	3,142,750,836.21	3,444,165,997.61	-301,415,161.40
	0%	3,142,750,836.21	3,444,165,997.61	-301,415,161.40
	0%	104,758,361,206.93	114,805,533,253.71	-10,047,172,046.78

## Distribution of FGN Value Added Tax (VAT)

		<u>Jan 2020</u>	<u>Dec 2019</u>	<u>INCREASE/DECREASE</u>
.1Federal Government	14	13,639,538,629.14	14,947,680,429.63	-1,308,141,800.49
FCT-ABUJA	1	974,252,759.22	1,067,691,459.26	-93,438,700.04
	15.00	14,613,791,388.37	16,015,371,888.89	-1,401,580,500.53

22  
47