

NIGERIA GOVERNORS' FORUM

NATIONAL SECRETARIAT
ABUJA.

INTERNAL MEMO



To: Nigeria Governors' Forum
From: Director General
Date: 18th March 2020.
Subject: VAT Collection

Please refer to the above subject matter.

YE, this is to bring to attention the Total VAT Collection of all the 36 State and the Federal Capital Territory Abuja for the month of January and February 2020. The total collection stands at; **₦88,354,628,875.10** and **₦77,277,436,458.10** respectively. The VAT income distribution for the month of January and February 2020 are **₦104,758,361,206.93** and **₦99,552,165,169.71** respectively while the 3% North East Development Commission deduction for the same months amount to **₦3,142,750,836.21** and **₦2,986,564,955.09** respectively.

This is for your information.

Asishana Okauru, Esq
Director General

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

Total VAT Collection of all the 36 State and the Federal Capital Territory, Abuja for the month of January and February 2020 are **₦88,354,628,875.10** and **₦77,277,436,458.10** respectively. The VAT income distribution for the month of January and February 2020 are **₦104,758,361,206.93** and **₦99,552,165,169.71** respectively while the 3% North East Development Commission deduction for the same months amount to **₦ 3,142,750,836.21** and **₦ 2,986,564,955.09** respectively.

SOUTH EAST

S/N	STATE	COLLECTIONS			
		Feb-20	%	Jan-20	%
1	EBONYI	265,683,574.41	27.90	503,637,150.70	30.61
2	ENUGU	245,950,650.22	25.83	731,522,865.71	44.46
3	ANAMBRA	201,895,780.76	21.20	119,702,858.91	7.28
4	IMO	154,463,184.09	16.22	113,173,420.28	6.88
5	ABIA	84,268,758.07	8.85	177,239,721.76	10.77
TOTAL:		952,261,947.55	100.00	1,645,276,017.36	100.00

Percentage (%) VAT Collection of South East State to the total VAT Collection of all the 36 State and FCT for the month of January and February 2020 are 1.9% and 1.2% respectively.

SOUTH WEST

S/N	STATE	COLLECTIONS			
		Feb-20	%	Jan-20	%
1	LAGOS	52,842,302,061.44	92.91	56,811,705,875.05	93.21
2	OYO	2,654,911,900.45	4.67	2,982,124,688.94	4.89
3	OGUN	778,010,793.01	1.37	888,778,990.77	1.46
4	ONDO	369,502,763.33	0.65	139,658,749.47	0.23
5	OSUN	165,746,679.92	0.29	47,636,399.04	0.08
6	EKITI	64,867,682.01	0.11	81,387,930.08	0.13
TOTAL:		56,875,341,880.16	100.00	60,951,292,633.35	100.00

Percentage (%) VAT Collection of South West State to the total VAT Collection of all the 36 State and FCT for the month of January and February 2020 are 69.0% and 73.6% respectively.

SOUTH-SOUTH

S/N	STATE	COLLECTIONS			
		Feb-20	%	Jan-20	%
1	RIVERS	2,337,016,190.19	64.97	1,675,949,044.12	38.57
2	BAYELSA	373,044,437.29	10.37	621,860,542.19	14.31
3	EDO	310,012,755.16	8.62	215,346,863.58	4.96
4	AKWA IBOM	280,656,269.98	7.80	828,992,664.19	19.08
5	DELTA	188,648,383.57	5.24	929,261,837.50	21.39
6	CROSS RIVER	107,515,589.00	2.99	73,607,159.47	1.69
TOTAL:		3,596,893,625.19	100.00	4,345,018,111.05	100.00

Percentage (%) VAT Collection of South-South State to the total VAT Collection of all the 36 State and FCT for the month of January and February 2020 are 4.9 % and 4.7 % respectively.

NORTH EAST

S/N	STATE	COLLECTIONS			
		Feb-20	%	Jan-20	%
1	BORNO	210,603,247.33	25.71	129,863,875.92	8.32
2	ADAMAWA	195,859,729.61	23.91	230,628,182.52	14.78
3	BAUCHI	183,367,293.36	22.38	66,204,284.72	4.24
4	YOBE	143,281,935.40	17.49	255,517,654.49	16.38
5	GOMBE	63,276,365.27	7.72	394,623,167.94	25.30
6	TARABA	22,911,206.06	2.80	483,126,914.63	30.97
TOTAL:		819,299,777.03	100.00	1,559,964,080.22	100.00

Percentage (%) VAT Collection of North East State to the total VAT Collection of all the 36 State and FCT for the month of January and February 2020 are 1.8% and 1.1% respectively.

NORTH WEST

S/N	STATE	COLLECTIONS			
		Feb-20	%	Jan-20	%
1	KANO	1,004,077,255.13	50.40	1,219,517,397.83	41.21
2	KADUNA	425,404,134.13	21.35	938,402,964.22	31.71
3	JIGAWA	178,695,281.69	8.97	331,446,875.46	11.20
4	KATSINA	120,053,367.50	6.03	138,350,387.22	4.68
5	KEBBI	104,316,029.94	5.24	169,103,308.97	5.71
6	SOKOTO	93,696,768.95	4.70	129,510,036.99	4.38
7	ZAMFARA	66,016,769.81	3.31	32,702,947.59	1.11
TOTAL:		1,992,259,607.15	100.00	2,959,033,918.28	100.00

Percentage (%) VAT Collection of North West State to the total VAT Collection of all the 36 State and FCT for the month of January and February 2020 are 3.4% and 2.6% respectively.

NORTH CENTRAL

S/N	STATE	COLLECTIONS			
		Feb-20	%	Jan-20	%
1	FCT ABUJA	12,220,444,873.00	93.71	15,912,490,262.96	94.19
2	PLATEAU	396,568,819.67	3.04	289,366,719.28	1.71
3	NIGER	164,207,371.37	1.26	195,136,890.77	1.16
4	KWARA	117,057,962.10	0.90	235,997,369.35	1.40
5	KOGI	87,971,201.37	0.67	70,787,704.27	0.42
6	BENUE	35,478,870.92	0.27	92,679,048.59	0.55
7	NASARAWA	19,650,522.59	0.15	97,586,119.62	0.58
TOTAL:		13,041,379,621.02	100.00	16,894,044,114.84	100.00

Percentage (%) VAT Collection of North Central State to the total VAT Collection of all the 36 State and FCT for the month of January and February 2020 are 19.1% and 16.9% respectively.

VAT COLLECTION FOR THE MONTH OF JANUARY AND FEBRUARY 2020

S/N	STATE	COLLECTIONS			
		Feb-20	%	Jan-20	%
1	LAGOS	52,842,302,061.44	68.38	56,811,705,875.05	64.30
2	FCT ABUJA	12,220,444,873.00	15.81	15,912,490,262.96	18.01
3	OYO	2,654,911,900.45	3.44	2,982,124,688.94	3.38
4	RIVERS	2,337,016,190.19	3.02	1,675,949,044.12	1.90
5	KANO	1,004,077,255.13	1.30	1,219,517,397.83	1.38
6	OGUN	778,010,793.01	1.01	888,778,990.77	1.01
7	KADUNA	425,404,134.13	0.55	938,402,964.22	1.06
8	PLATEAU	396,568,819.67	0.51	289,366,719.28	0.33
9	BAYELSA	373,044,437.29	0.48	621,860,542.19	0.70
10	ONDO	369,502,763.33	0.48	139,658,749.47	0.16
11	EDO	310,012,755.16	0.40	215,346,863.58	0.24
12	AKWA IBOM	280,656,269.98	0.36	828,992,664.19	0.94
13	EBONYI	265,683,574.41	0.34	503,637,150.70	0.57
14	ENUGU	245,950,650.22	0.32	731,522,865.71	0.83
15	BORNO	210,603,247.33	0.27	129,863,875.92	0.15
16	ANAMBRA	201,895,780.76	0.26	119,702,858.91	0.14
17	ADAMAWA	195,859,729.61	0.25	230,628,182.52	0.26
18	DELTA	188,648,383.57	0.24	929,261,837.50	1.05
19	BAUCHI	183,367,293.36	0.24	66,204,284.72	0.07
20	JIGAWA	178,695,281.69	0.23	331,446,875.46	0.38
21	OSUN	165,746,679.92	0.21	47,636,399.04	0.05
22	NIGER	164,207,371.37	0.21	195,136,890.77	0.22
23	IMO	154,463,184.09	0.20	113,173,420.28	0.13
24	YOBE	143,281,935.40	0.19	255,517,654.49	0.29
25	KATSINA	120,053,367.50	0.16	138,350,387.22	0.16
26	KWARA	117,057,962.10	0.15	235,997,369.35	0.27
27	CROSS RIVER	107,515,589.00	0.14	73,607,159.47	0.08
28	KEBBI	104,316,029.94	0.13	169,103,308.97	0.19
29	SOKOTO	93,696,768.95	0.12	129,510,036.99	0.15
30	KOGI	87,971,201.37	0.11	70,787,704.27	0.08
31	ABIA	84,268,758.07	0.11	177,239,721.76	0.20
32	ZAMFARA	66,016,769.81	0.09	32,702,947.59	0.04
33	EKITI	64,867,682.01	0.08	81,387,930.08	0.09
34	GOMBE	63,276,365.27	0.08	394,623,167.94	0.45
35	BENUE	35,478,870.92	0.05	92,679,048.59	0.10
36	TARABA	22,911,206.06	0.03	483,126,914.63	0.55
37	NASARAWA	19,650,522.59	0.03	97,586,119.62	0.11
GRAND TOTAL:		77,277,436,458.10	100.00	88,354,628,875.10	100.00

Distribution of Value Added Tax (VAT)

		<u>Feb 2020</u>	<u>Jan 2020</u>	<u>INCREASE/DECREASE</u>
1 .1Federal Government	15%	13,887,527,041.18	14,613,791,388.37	-726,264,347.19
2 State Governments	50%	46,291,756,803.92	48,712,637,961.22	-2,420,881,157.30
3 Local Governments	35%	32,404,229,762.74	34,098,846,572.85	-1,694,616,810.11
1 FIRS -VAT Cost of Collections Refunds /6 :- (N3,536,592,032.55 - N0.00)	100%	92,583,513,607.84	97,425,275,922.44	-4,841,762,314.60
2 NCS -IMPORT VAT Cost of Collections Refunds /6 :- (N445,494,574.23 + N0.00)	0%	3,536,592,032.55	3,756,965,245.08	-220,373,212.53
1 ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	445,494,574.23	433,369,203.20	12,125,371.03
	0%	3,982,086,606.78	4,190,334,448.28	-208,247,841.50
	0%	2,986,564,955.09	3,142,750,836.21	-156,185,881.12
	0%	99,552,165,169.71	104,758,361,206.93	-5,206,196,037.22

Distribution of FGN Value Added Tax (VAT)

		<u>Feb 2020</u>	<u>Jan 2020</u>	<u>INCREASE/DECREASE</u>
DESCRIPTION				
.1Federal Government	14	12,961,691,905.10	13,639,538,629.14	-677,846,724.04
FCT-ABUJA	1	925,835,136.08	974,252,759.22	-48,417,623.15
	15.00	13,887,527,041.18	14,613,791,388.37	-726,264,347.19