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Pursuant to Article 95 item 3 of the Constitution of Montenegro, I hereby issue

DECREE

PROMULGATING THE LAW ON THE CLASSIFICATION OF ACTIVITIES

(“Official Gazette of Montenegro” No. 160/25 of 30.12.2025)

I hereby promulgate **the Law on the Classification of Activities** passed by the 28th Parliament of Montenegro at the seventh sitting of the second ordinary (autumn) session in 2025, on 27 December 2025.

**No 01-009/25-2501/2
Podgorica, 29 December 2025
The President of Montenegro,
Jakov Milatovic, m.p.**

Pursuant to Article 82 paragraph 1 item 2 and Article 91 paragraph 1 of the Constitution of Montenegro, the 28th Parliament of Montenegro at the seventh sitting of the second ordinary (autumn) session in 2025, on 27 December 2025 hereby issued

THE LAW

ON THE CLASSIFICATION OF ACTIVITIES*

Subject matter

Article 1

This Law regulates the Classification of Activities as a general standard for the categorization by activity of: legal persons, natural persons engaged in activities in accordance with the regulations, state bodies, bodies of state administration, and local self-government units, as well as other entities without legal personality that perform activities in accordance with special regulations (hereinafter referred to as the “classification units”).

Application of the Classification of Activities

Article 2

The Classification shall be applied:

- 1) In registers and records;
- 2) For the purposes of processing, analysis, and presentation of official statistics results;
- 3) In collection, processing, and presentation of data on the state and trends in economy, social sector, and areas of labour and the environment, by activity, as well as for the fulfilment of international obligations;
- 4) In the adoption and monitoring of economic and social policy measures; and
- 5) In scientific research, and analytical work.

Use of gender-sensitive language

Article 3

Any expression in this Law used for natural persons of male gender shall include the same expressions of female gender.

Levels of the Classification of Activities

Article 4

Activities shall be classified by the Classification of Activities into hierarchical levels designated by codes.

The hierarchical levels referred to in paragraph 1 of this Article, as well as the names of activities, shall be determined by the Government of Montenegro.

Classification by activities

Article 5

The classification by activities of classification units in accordance with Article 4, paragraph 2 of this Law, for persons engaged in economic activity in accordance with the law governing business companies, shall be carried out by the state administration body responsible for tax affairs, in accordance with the Methodology for Classification of Activities determined by the state administration body responsible for statistics.

The classification by activities of classification units in accordance with Article 4, paragraph 2 of this Law, for other entities that perform the activity in accordance with the law, shall be carried out by the state administration body responsible for statistics, in accordance with the Methodology referred to in paragraph 1 of this Article.

The classification by activities of classification units shall be done on the basis of an application of classification units.

Acting on the basis of the application referred to in paragraph 3 of this Article, state administration bodies referred to in paragraphs 1 and 2 of this Article shall adopt the act on classification of activity within three working days.

Principal activity

Article 6

Classification units shall be assigned to the appropriate hierarchical level of the Classification according to the activity they perform.

If a classification unit performs multiple activities, it shall be assigned to the appropriate hierarchical level of the Classification referred to in paragraph 1 of this Article based on the principal activity.

Deadline for alignment of code of activity, i.e. principal activity

Article 7

Classification units with activity code, i.e. principal activity code in accordance with regulations in force before the entry into force of this law, must align the code of activity, i.e. of principal activity with the act on classification of activities referred to in Article 4 paragraph 2 of this Law, within 90 days from the day of applying this law.

Deadline for adopting secondary legislation

Article 8

Secondary legislation referred to in Article 4 paragraph 2 of this Law shall be enacted within 60 days from the day of entry into force of this Law.

Commencement of performing activities

Article 9

Activities of classification referred to in Article 5 paragraph 2 of this Law shall be done by the state administration body responsible for tax affairs from 1 January 2027.

Repeal

Article 10

The Law on the Classification of Activities (Official Gazette of Montenegro No 18/11, 152/22) shall be repealed on the day of application of this law.

Entering into force

Article 10

This Law shall enter into force on the day of its publication in the Official Gazette of Montenegro, and shall be applied from 1 January 2026.

No 18-8/25-1/4

EPA 773 XXVIII

Podgorica, 27 December 2025

The 28th Parliament of Montenegro

The President

Andrija Mandić, m.p.

* Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains, text with EEA relevance.