



**STATISTICAL OFFICE OF
MONTENEGRO**

METHODOLOGICAL GUIDELINES

TURNOVER INDEX IN SERVICES

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Podgorica, December 2025

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Legal basic

The legal basis for the implementation of the survey of turnover index in services is the [Law on Official Statistics and Official Statistical System of Montenegro](#) ("Official Gazette of Montenegro", No. 18/12, 47/19, and 23/25) and the [Annual plan of statistical surveys](#).

METHODOLOGICAL GUIDELINES

The Aim of the statistical survey

The survey aims to collect the data necessary to calculate the total turnover index in service activities.

Sources and methods of data collection

The source of the data is the Tax Administration, which, pursuant to the cooperation agreement concluded in Podgorica in September 2010 between the Statistical Office of Montenegro and the Tax Administration, provides turnover data based on VAT returns submitted in electronic form.

The method of data collection is administrative.

At the end of the quarter, the Statistical Office receives a database in electronic form from the Tax Administration on the following variables: turnover and calculated VAT of all economic entities. The established research framework is paired with the available administrative database and processed.

Observation units

Observation units are all enterprises in Montenegro that have submitted VAT returns to the Tax Administration of Montenegro.

Coverage of the survey

Coverage is based on the [EU Regulation 2019/2152](#) and its amendments.

Total turnover in service activities includes turnover in the following activities of the Activity Classification NACE Rev.2:

Level of data release	Level of data processing
G_X_G47	G45 - Retail trade of motor vehicles G46 - Wholesale
H	H49 - Land transport and pipeline transport H50 - Water traffic H51 - Air traffic H52 - Warehousing and related transport activities H53 - Postal and courier activities
I	I55 + I56 Accommodation and catering services

J	<p>J58 - Publishing</p> <p>J59 - Film, video, and television production, sound recording, and music publishing</p> <p>J60 - Programming and broadcasting activities</p> <p>J61 - Telecommunications</p> <p>J62 - Computer programming, consultancy and related activities</p> <p>J63 - Information service activities</p>
M_X_M701, 721, 722, 750	<p>M69 + M702 - Legal and Accounting Services, Consulting and Management</p> <p>M71 - Architectural and engineering activities and engineering testing and analysis</p> <p>M73 - Advertising and market research</p> <p>M74 - Other professional, scientific and technical activities</p>
N_X_N771, 772, 773, 774, 811, 813	<p>N78 - Employment activities</p> <p>N79 - Travel agency activities, tour operators, reservation services, and related activities</p> <p>N80 - Protective and investigative activities</p> <p>N812 - Cleaning of buildings</p> <p>N82 - Office administrative and support service activities</p>

Definitions of basic concepts – indicators

The turnover of goods without VAT is the value of the total turnover that the enterprise realized during the reporting quarter in the territory of Montenegro and is presented in euros. It covers the total turnover that the company has achieved, regardless of whether it has been realized in any other activity. The value of turnover without VAT in the reporting quarter is processed.

VAT is the value of the value-added tax charged to the customer.

Activity Classification NACE Rev.2 is a classification of all economic activities that can be performed on the territory of Montenegro and is used for collecting, entering, processing, publishing, and disseminating statistical data. Additionally, the classification is used for categorizing business entities (both legal entities and natural persons), as well as for maintaining business registers.

Harmonization with EU regulations and recommendations

The turnover index in the services is harmonized with the [Regulation of EU No. 2019/2152](#), Classification of activities NACE Rev.2, as well as with EU methodological guidelines, [European business statistics methodological manual for short-term business statistics](#), and [European business statistics compilers' manual for short-term business statistics](#).

Confidentiality

Data obtained from the Tax Administration represents an official secret and is used only for statistical purposes and cannot be published or made available to any user. The results of the survey are published at the aggregated level, and the privacy of the individual data is completely ensured.

Organisation of the survey

In accordance with the Plan and Program of Statistical Surveys, the organization of the survey refers to the preparation of the framework, pairing with the administrative database, processing, and dissemination of data.

Dissemination

Turnover index in services is published according to the [Statistical Release Calendar](#) in [Quarterly release of turnover index in services](#) and [Statistical Yearbook](#) on the website of the Statistical Office of Montenegro.

Revision of data

The Statistical Office has adopted the [Revision policy](#), and it is available on the website. This survey uses regular revisions. Large and unplanned audits are only used in the specific cases defined by the revision policy.

Number: 22-041/25-4879/1

Podgorica, 23 December 2025