



**STATISTICAL OFFICE OF  
MONTENEGRO**

## **METHODOLOGICAL GUIDELINES**

**TURNOVER INDEX IN OTHER SERVICES**

<b>80</b>	<b>METHODOLOGICAL GUIDELINES</b>	<b>80</b>
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Podgorica, March 2021

## Contents

Legal basic.....	3
METHODOLOGICAL GUIDELINES.....	3
The Aim of survey .....	3
Sources and methods of data collection.....	3
Observation units .....	3
Coverage .....	3
Definitions of basic concepts – indicators.....	4
Harmonization with EU regulations and recommendations .....	4
Organisation of survey .....	5
Dissemination .....	5
Revision of data .....	5

## Legal basic

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

## METHODOLOGICAL GUIDELINES

### The Aim of survey

The aim of the survey is to collect the data necessary to calculate the total turnover index in service activities.

### Sources and methods of data collection

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

Method of data collection is administrative.

At the end of the quarter, the Statistical Office receives a database in electronic form from the Revenue Administration on the following variables: turnover, calculated VAT and number of employees 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 Revenue Administration of Montenegro.

### Coverage

Coverage is based on the EU Regulation no. 1165/98 for short-term statistics (Annex D) 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_XG47	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	J58 - Publishing J59 - Film, video and television production, sound recording and music publishing J60 - Programming and broadcasting activities J61 - Telecommunications J62 - Computer programming, consultancy and related activities J63 - Information service activities
M_X_M701,721,722,750	M69 + M702 - Legal and Accounting Services and Consulting and Management M71 - Architectural and engineering activities and engineering testing and analysis M73 - Advertising and market research M74 - Other professional, scientific and technical activities
N_X_N771,772, 773,774,811,813	N78 - Employment activities N79 - Travel agency activities, tour operators, reservation services and related activities N80 - Protective and investigation activities N812 - Cleaning of buildings N82 - Office administrative and support service activities

### 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. 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 Rev2 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. Also, the classification is used for the classification of business entities (legal entities and natural persons), as well as for keeping business registers.

### Harmonization with EU regulations and recommendations

Turnover index in other services survey is based on EU Regulation no. 1165/98 for short-term statistics (Annex D) and NACE Rev.2.

### Confidentiality

Data obtained from Revenue Administration represent an official secret and 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 survey**

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

### **Dissemination**

Turnover index in other services is published according to Statistical Release Calendar in Quarterly release of turnover index in other services, Statistical Yearbook and in the Monthly statistics review on web site of Statistical Office of Montenegro.

### **Revision of data**

Statistical Office has adopted the revision policy and it is available on the website <http://www.monstat.org/userfiles/file/o%20nama/2017/Revision%20policy.pdf>.

This survey uses regular revisions. Large and unplanned audits are only used in the specific cases defined by the revision policy.