



**STATISTICAL OFFICE OF
MONTENEGRO**

METHODOLOGICAL GUIDELINES

TURNOVER INDEX IN RETAIL TRADE

84

METHODOLOGICAL GUIDELINES

84

Podgorica, December 2025

Contents

Legal basis.....	3
METHODOLOGICAL GUIDELINES.....	3
The aim of the statistical survey	3
Sources and methods of data collection.....	3
Observation units	3
Coverage of the survey	3
Definitions of main indicators	4
Harmonization with EU regulations and recommendations	4
Confidentiality	4
Organisation of the survey	4
Dissemination	4
Revision of data	4

Legal basis

The legal basis for the implementation of the survey on turnover index in retail trade 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 aim of the survey is to collect the data necessary for calculating the index of total retail trade turnover in Montenegro. The data obtained are used to monitor the volume and dynamics of turnover movements, to analyze the volume and changes in the structure of personal consumption, to analyze the seasonal characteristics of consumption, and to view the overall economic trends.

Sources and methods of data collection

The source of 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 on the basis of VAT returns in electronic form.

The method of data collection is administrative.

At the end of the month, 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, which are in the statistical business register classified in area 47 of activity classification (NACE Rev.2).

Coverage of the survey

Coverage is based on the [Regulation of EU No. 2019/2152](#) and its amendments. Total turnover in retail trade includes turnover in the following group by activities NACE Rev.2:

Table 1: Groups by activities

NACE Rev.2	Name of the activity group
G473	Turnover in the retail trade of automotive fuel
G471+472	Turnover in the retail trade of food
G47NF_HLTH	Turnover in the retail trade of cosmetics and pharmaceutical products
G47NF_OTH	Turnover in retail trade of other non-food products

Definitions of main indicators

Total Turnover without VAT represents the value of the total turnover that a company recorded during the reporting month in Montenegro, and it is expressed in euros. The total turnover the company recorded is covered, whether made in the retail trade or in any other activity. The value of turnover without VAT in the reporting month is entered.

Harmonization with EU regulations and recommendations

Turnover index in retail trade 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 retail trade is published according to the [Statistical Release Calendar](#) in [Quarterly release of turnover index in retail trade](#), [Monthly Statistical Review](#), 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. Survey on Turnover Index in Retail Trade uses regular revisions. Large and unplanned audits are only used in the specific cases defined by the revision policy.

Number: 22-041/25-4878/1

Podgorica, 23 December 2025