

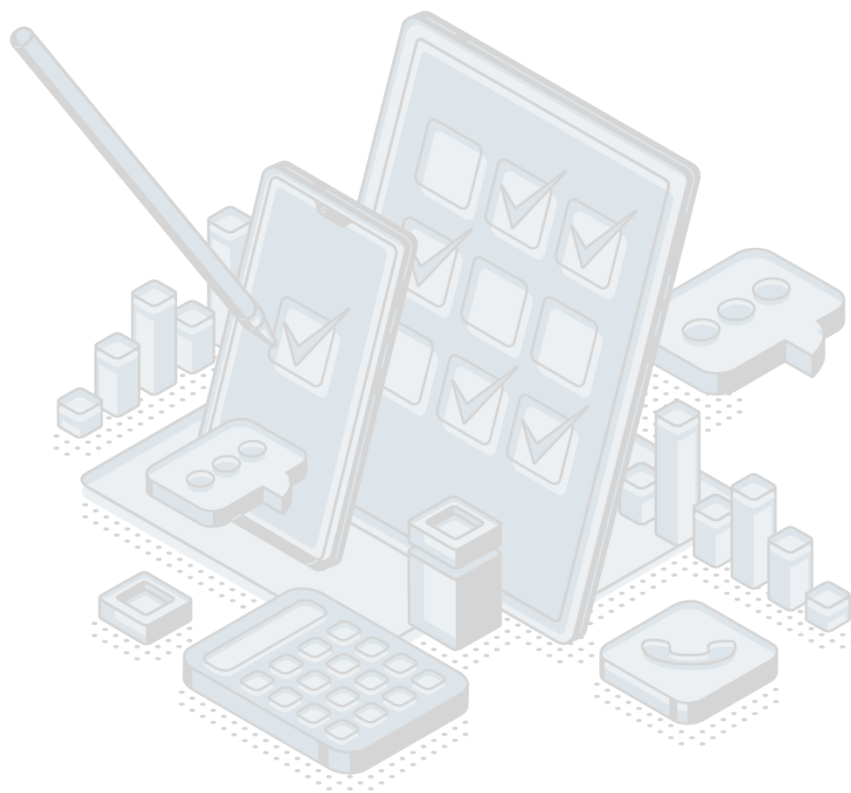


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QUALITY REPORT

Monthly report for the calculation of value added tax 2023



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Table of contents:

1. Introduction – Basic information about the survey	3
1.1 Purpose, goal and subject of the survey	3
1.2 Legal basis.....	3
1.3 Statistical units	3
1.4 Coverage and scope of survey.....	3
1.4.1 Sectors	3
1.4.2 Statistical population	3
1.5 Referent geographical area.....	3
1.6 Concepts and definitions.....	3
1.7 Classifications	3
1.8 Frequency of data collection.....	3
1.9 Frequency of data dissemination	3
1.10 Methodology	3
1.11 Base period.....	3
1.12 Unit of measure	3
1.13 Source of data	3
1.14 Method of collection data.....	3
2. Relevance – Data users	4
2.1 User needs	4
2.2 User satisfaction	4
3. Accuracy and reliability	4
3.1 Accuracy – Overall remark	4
Item nonresponse	4
3.2 Error of measurement.....	4
Imputation rate.....	4
3.3 Data revision	4
3.3.1 Data revision policy	4
3.3.2 Data revision practice.....	4
3.3.3 Data revision - average size	4
4. Timeliness and punctuality.....	4
4.1 Timeliness.....	4
Time lag of the first results.....	4
Time lag of the final results	4
4.2 Punctuality of data publication.....	4
5. Availability and clarity.....	4
5.1 Statistical Release Calendar	4
5.2 Access the data Release Calendar	5
5.3 Releases	5
5.4 Publications	5
5.5 Online database.....	5
5.6 Availability of microdata.....	5
5.7 Metadata completeness	5
6. Comparability	5
6.1 Comparability - geographical.....	5
6.2 Comparability - over time	5
Indicator for comparability over time.....	5

1. Introduction – Basic information about the survey

1.1 Purpose, goal and subject of the survey

Data on number of VAT payers, with financial indicators: taxable and exempt turnover, output VAT on supplies of goods and services, input VAT on purchase of goods and services, VAT debt, VAT loan.

1.2 Legal basis

The Law on Official Statistics, Annual Plan of Official Statistics.

1.3 Statistical units

Legal and natural persons VAT payers.

1.4 Coverage and scope of survey

1.4.1 Sectors

Not relevant.

1.4.2 Statistical population

Legal and natural persons VAT payers.

1.5 Referent geographical area

Montenegro.

1.6 Concepts and definitions

Not relevant.

1.7 Classifications

Nace.Rev.2 Nace.Rev.1.

1.8 Frequency of data collection

Continuous.

1.9 Frequency of data dissemination

Not relevant.

1.10 Methodology

1.11 Base period

Not relevant.

1.12 Unit of measure

Number of tax-payers - in numbers; Total amount - in euro.

1.13 Source of data

CROO, CRPS, Tax Registration Register, Report on Payment of Tax Duty.

1.14 Method of collection data

Reporting units: Paper registration; Electronically; Accounting of Tax Administration.

2. Relevance – Data users

2.1 User needs

Not relevant.

2.2 User satisfaction

3. Accuracy and reliability

3.1 Accuracy – Overall remark

Not relevant.

Item nonresponse

Not relevant.

3.2 Error of measurement

Not relevant.

Imputation rate

Not relevant.

3.3 Data revision

3.3.1 Data revision policy

Not relevant.

3.3.2 Data revision practice

Not relevant.

3.3.3 Data revision - average size

4. Timeliness and punctuality

4.1 Timeliness

2142020.

Time lag of the first results

Time lag of the final results

4.2 Punctuality of data publication

Not relevant.

5. Availability and clarity

5.1 Statistical Release Calendar

The data are published pursuant to the Statistical Release Calendar;

<https://www.monstat.org/uploads/files/Kalendar%20objavljivanja%20za%202023%20-%20%20ENG.pdf>

5.2 Access the data Release Calendar

<https://www.monstat.org/uploads/files/Kalendar%20objavljivanja%20za%202023%20-%20%20ENG.pdf>

5.3 Releases

Not relevant.

5.4 Publications

5.5 Online database

5.6 Availability of microdata

Not relevant.

5.7 Metadata completeness

Not available.

6. Comparability

6.1 Comparability - geographical

Not relevant.

6.2 Comparability - over time

Not relevant.

Indicator for comparability over time