STATISTICAL OFFICE OF
MONTENEGRO

METHODOLOGICAL GUIDELINES

TURNOVER INDEX IN SERVICES

80	METHODOLOGICAL GUIDELINES	80

Podgorica, November 2026

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Legal basic

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

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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

The observation units are all active enterprises that have submitted VAT returns to the competent authority, as well as local kind-of-activity units (KAUs) of enterprises engaged in service activities.

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	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, 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 investigative activities N812 - Cleaning of buildings N82 - Office administrative and support service activities

Definitions of basic concepts – indicators

Turnover of goods, excluding VAT, represents the total value of turnover generated by an enterprise in the territory of Montenegro during the reference quarter, expressed in euros. The calculation includes turnover generated within the observed activity, net of the VAT charged.

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.

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