

MONTHLY RETAIL TRADE TURNOVER

LEGAL BASIS

- Law on Official Statistics („Official Journal of the RS”, No 104/09)
- Programme of Official Statistics for the period from 2011 to 2015 („Official Journal of the RS“, No 23/11)

METHODOLOGICAL BASIS

Objective and scope of the indicator

The main objective is to obtain the indicator of retail trade turnover at monthly level. The data for the total retail trade turnover (legal entities and entrepreneurs) have been published since 2013. The statistical survey TRG-10 provides data on the realised turnover of **legal entities**, and aggregated data on the turnover of **entrepreneurs** are obtained on the basis of VAT declarations (Tax Administration data).

Reporting and statistical units of the statistical survey TRG-10

In this survey, reporting and statistical units are the same:

1. Legal entities (enterprises) which are registered under the activity Retail trade (division 47) of the Classification of Activities;
2. Legal entities (enterprises) which, according to the principle activity, registered under other activities, but are also engaged in retail trade.

Survey coverage

The survey is carried out on a sample of units which are engaged in retail trade (sub-sample of the Quarterly Survey of Retail Trade TRG-16). The sampling frame is formed on the basis of the Statistical Business Register (SBR), data from balance sheets and information from other statistical surveys. The survey covers all large and medium-sized legal entities being classified into retail trade (division 47 of CA) according to the principle activity, while small-sized ones are selected by random sampling. The size of enterprises is defined according to the income derived from financial reports (balance sheets). A smaller number of legal entities which are, by principle activity, registered under other activities, but generate a considerable turnover in retail trade are also included. By selecting units in the sample one obtains the results on turnover for certain territorial levels and levels of activity divisions according to CA (2010). Collected are data on the turnover with VAT included (for national needs) and separately calculated VAT (EU requirements).

Method, period and sources of data collection

The survey is carried out by reporting method, meaning that a legal entity fills in the questionnaire which it sends (within a time frame) by post office, fax, e-mail, or fills in the electronic questionnaire. The data source is the accounting documentation. The questionnaire is to be sent up to the 12th of the month for the previous month. Turnover data refer to the whole reference period (month).

Obligation to protect personal data

The obligation to protect personal data is laid down in Article 3 of the provision on the protection of data providers, articles 44, 45, 46, 47, 48 and 49 of the provision on confidentiality of the Law on Official Statistics („Official Journal of the RS“, n° 104/2009). Personal data confidential and are used exclusively for statistical purposes.

List and definitions of main concepts - indicators

Trade is a set of activities of turnover of goods and services in view of generating profit or any other socio-economic effect.

Trade class activity is the code of an activity class from the CA (2010) division 47 – Retail trade, except of motor vehicles, for which the business entities are registered. The business entity which principle activity is other than retail trade should enter the code of the trade activity class based on the criterion of the largest realised turnover in retail trade.

Retail trade turnover is the sale of goods to final consumers (primarily to population for personal consumption, household use as well as to other consumers purchasing supplies at retail prices). Retail trade turnover includes also the sale of goods to population via consignment, whether from warehouses or stores. The value of sales includes the *value added tax (VAT)*, which is incorporated in the selling price, and excludes any sale of equipment and facilities owned by the enterprise (Law on Value Added Tax).

VAT is a general consumption tax calculated and paid on goods delivery and service rendering at all stages of production and sale of goods and services as well as on goods imports, unless otherwise prescribed by the Law. VAT is calculated and separately shown on the receipt a buyer of goods or user of services pay.

Goods refer to industrial, agricultural, handicrafts or other activity products intended for sale or already being on the market. A product is considered goods when the producer intends to sell it on the market, not to use it for personal consumption.

Total turnover of a business entity covers the invoiced value of income from sale of products, goods and services of *all the activities* performed by the entity (retail trade, wholesale trade, repairs, catering, transportation, manufacturing, construction, etc.). The total turnover of a business entity excludes income realised through the sale of fixed assets as well as financial, extraordinary and other operational income.

Level of data representativeness (territory and CA)

The results obtained by means of interviewing every month the selected legal entities are used to evaluate the whole population. Their objective is to present the trends retail trade turnover for the level of statistical territorial units (Republic of Serbia, Srbija – sever and Srbija – jug) and CA divisions. The number of units in the sample being small those results are considered preliminary. Final results are obtained by means of the Quarterly Survey of Retail Trade – TRG 16 (survey on a larger number of units).

Harmonisation with international recommendations, standards and practice

The definitions of the main variables and methods of results calculation (absolute data, indices at current and constant prices) are partially harmonised with Eurostat recommendations concerning short-term (*Council Regulation No 1165/98*). By applying CA (*NACE rev. 2*) the harmonisation with Eurostat recommendations continues, whereas national requirements are being respected, both as regard data collection and data publication. Since 2013, aggregated results (in form of indices) have been transmitted to Eurostat for all business entities registered under CA division 47 (turnover in retail trade, VAT excluded).

SURVEY MANAGEMENT

Bodies in charge of the survey management

The Statistical Office of the Republic of Serbia and the statistical department of AP Vojvodina as well as responsible persons in reporting units responding to the survey are involved in the survey management. The Statistical Office of the Republic of Serbia is in charge of the following activities: establishment of methodological basis and instruments for the survey, definition of the sampling frame, selection of reporting units in the sample, address book, preparation of the instructions for the survey management, printing of the questionnaires and related instructions, distribution of the questionnaires, collection, control and entering gathered information, data processing, preparation and publication of the survey results. The statistical department of AP Vojvodina performs the following activities: up-dating of the address book, transmission of the questionnaires to reporting units, assistance to reporting units in filling in the questionnaires, collection of the questionnaires, control of the coverage and data accuracy, entering data in a related application.

The responsible persons in reporting units fill in the questionnaires following the instructions transmitted by the competent statistical body.

Obligation to provide data

The obligation to provide data is laid down in Article 26, and penalty provisions in case of refusal or incorrect or incomplete data are laid down in Article 52 of the Law on Official Statistics („Official Journal of the RS, No 104/2009).

Timetable of the main phases of the survey

The questionnaires are to be collected not later than the 12th of the months for the previous month. The deadlines for the reporting units as well as the statistical department of AP Vojvodina are defined on the basis of the Programme of Statistical Surveys. The main phases in carrying out the survey are: control of the contingent, questionnaires accuracy and completeness, coding, transmission to electronic media, editing, etc. Logically correct data are evaluated by mathematical weighting method for the level of territorial units of the Republic of Serbia, Srbija – sever, Srbija – jug and the Region of Vojvodina.

SURVEY TOOLS

Questionnaire and instructions for filling in the questionnaire

The Monthly Questionnaire for Retail Trade (TRG-10) is used in carrying out the quarterly survey of retail trade. The questionnaire and the related instructions are available on the website of the Statistical Office of the Republic of Serbia: www.stat.gov.rs.

Data of the Tax Administration for entrepreneurs

The Statistical Office of the Republic of Serbia takes over every month (and quarter) the database of VAT declarations of entrepreneurs from the Tax Administration. After comparison with SBR and checking of status and address information from the declarations, selected items not referring to retail trade turnover are eliminated. The remaining items are summed up, and thus are obtained turnover aggregates (VAT included and VAT excluded) according to the registered trade activity and territorial levels.

List of nomenclatures and classifications used in the survey

- Classification of Activities („Official Journal of the RS“, No 54/10)
- Nomenclature of statistical territorial units („Official Journal of the RS“, Nos 109/09 and 46-10)

The classification and nomenclature are available on the website of the Statistical Office of the Republic of Serbia: www.stat.gov.rs.

List of publications in which methodologies and survey results are published

The results of the survey on the turnover in retail trade, with methodological explanations, are published in the following publications:

1. Statistical release PM10 – Retail trade turnover
2. Monthly statistical bulleting

The publications are available on the website of the Statistical Office of the Republic of Serbia: www.stat.gov.rs.

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