Invoicing across the year-end · What to record?

For: Sole trader under flat-rate taxation

Practical business guidance · Reviewed: 2026-11-22

Applicability: According to the profile and circumstances of the described case.

Keep the statement showing the payment date and the reference to the original invoice.

Record and working document

Check how the status and type of charge affect the retention period.

When using a card acquirer, do not equate the bank payout date with the customer's charge date without verification.

Working example · Invoicing across the year-end

Check how the status and type of charge affect the retention period.

Specific next steps

1. Check how the status and type of charge affect the retention period.
2. When using a card acquirer, do not equate the bank payout date with the customer's charge date without verification.
3. At the start of the new year, check all carried-forward open items.

Limits of application

Apply the guideline to your documents and working methods.

Original page

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