Invoicing across the year-end · How to approach it?

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.

At year-end, set aside the invoices issued that are still unpaid.

A starting point in practice

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

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

Working example · Invoicing across the year-end

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

Specific next steps

1. Keep the statement showing the payment date and the reference to the original invoice.
2. Check how the status and type of charge affect the retention period.
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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