Invoicing across the year-end · What to do when the process gets stuck?

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.

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

When a plan meets an obstacle

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

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

Working example · Invoicing across the year-end

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

Specific next steps

1. At year-end, set aside the invoices issued that are still unpaid.
2. Keep the statement showing the payment date and the reference to the original invoice.
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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