Invoicing across the year-end · How to check this with an example?

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.

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

Checking by example

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

Keep the statement showing the payment date and the reference to the original invoice. With the card acquirer, do not equate the bank payout date with the customer's charge date without verification.

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

Limits of application

Apply the guideline to your documents and working methods.

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