# VAT statements

VAT statements record, for each month, the VAT due and the VAT to be deducted (from which the VAT balance is derived).

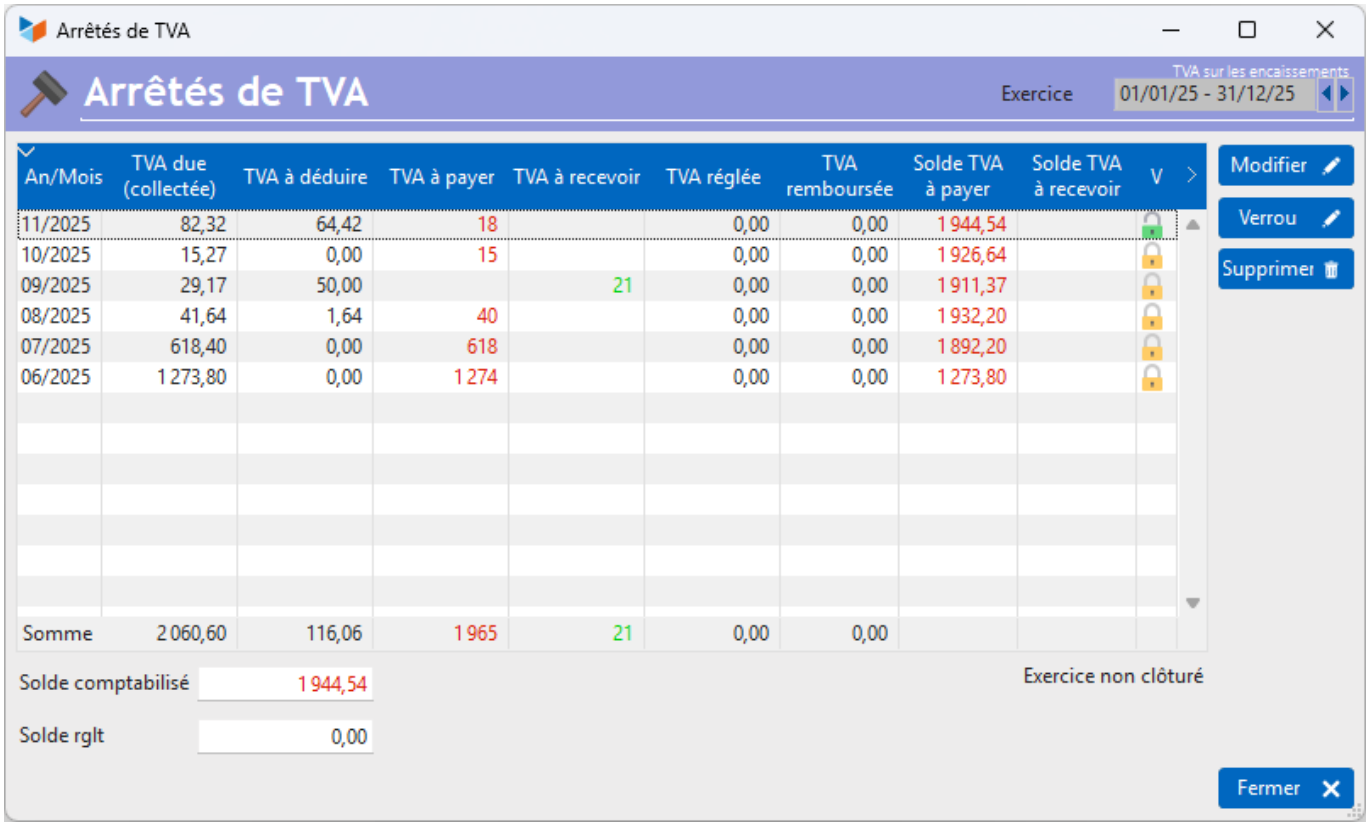
Any VAT refunds from the government are taken into account.

They are generated automatically following the monthly VAT calculation.

VAT statements can be locked: in this case, any changes that would affect them would be rejected (any changes to receipts or payments). It is recommended that you lock the VAT statements on a monthly or annual basis before submitting your FEC to your accountant.

## List of VAT statements

***Access:*** *Accounting → VAT → Statements and Locking*




| An/Mois | TVA due (collectée) | TVA à déduire | TVA à payer | TVA à recevoir | TVA réglée | TVA remboursée | Solde TVA à payer | Solde TVA à recevoir | V |
|---|---|---|---|---|---|---|---|---|---|
| 11/2025 | 82,32 | 64,42 | 18 | | 0,00 | 0,00 | 1 944,54 | | |
| 10/2025 | 15,27 | 0,00 | 15 | | 0,00 | 0,00 | 1 926,64 | | |
| 09/2025 | 29,17 | 50,00 | | 21 | 0,00 | 0,00 | 1 911,37 | | |
| 08/2025 | 41,64 | 1,64 | 40 | | 0,00 | 0,00 | 1 932,20 | | |
| 07/2025 | 618,40 | 0,00 | 618 | | 0,00 | 0,00 | 1 892,20 | | |
| 06/2025 | 1 273,80 | 0,00 | 1 274 | | 0,00 | 0,00 | 1 273,80 | | |
| Somme | 2 060,60 | 116,06 | 1 965 | 21 | 0,00 | 0,00 | | | |

VAT statements are presented by financial year: you should have 12 of them at the end of a full financial year.

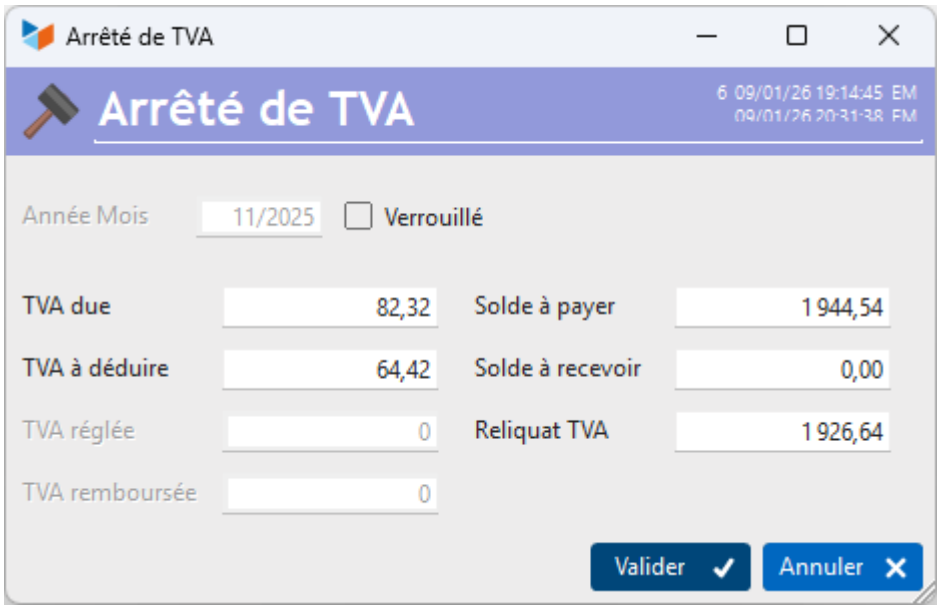
The context menu allows you to:

- lock or unlock one or more VAT statements. The locked status is indicated by the padlock icon in the **V**.
- recalculate all or some of the statements
- delete all statements (you will then need to recalculate them all)

- force the balance of a statement.

Locking a VAT statement ensures that no subsequent changes to receipts or payments will inadvertently alter the statement.

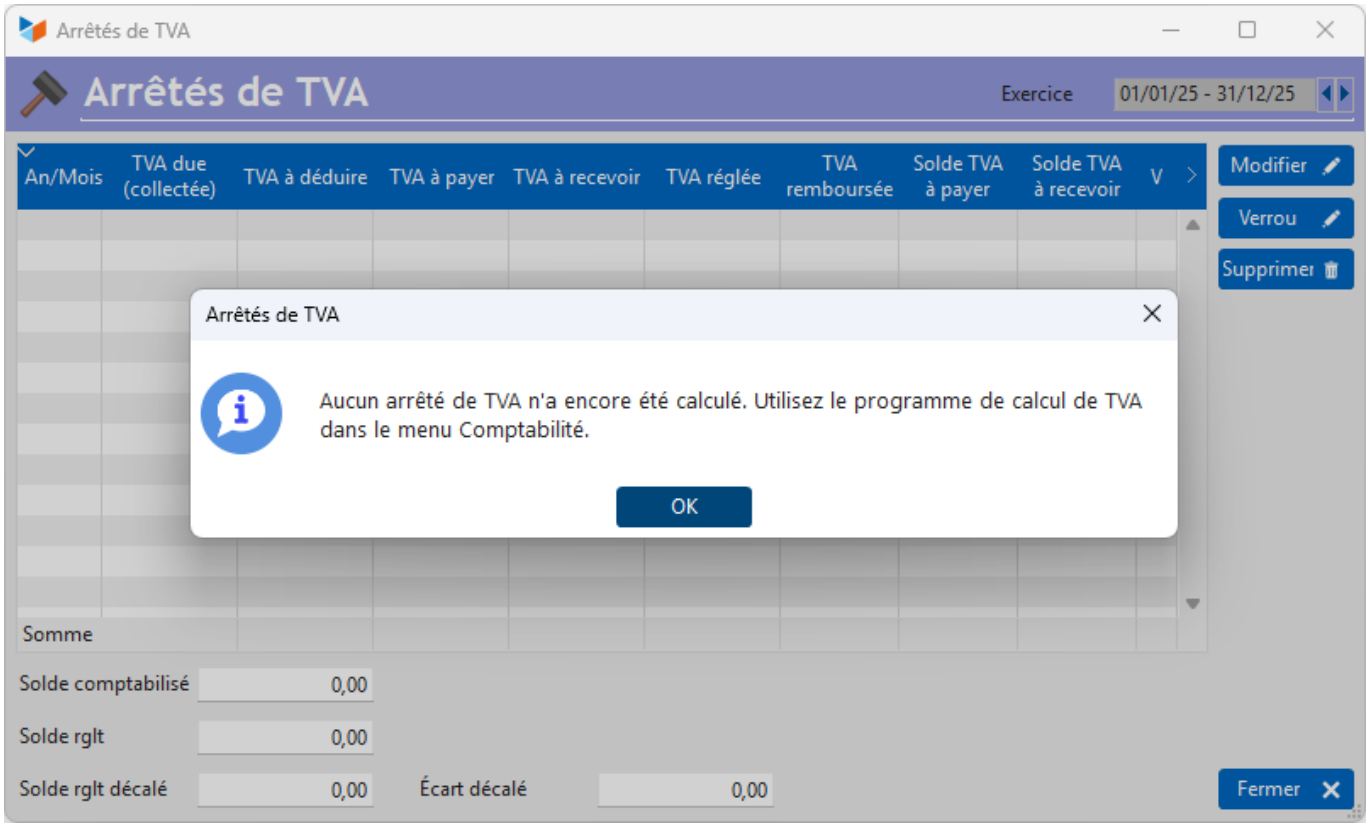
## VAT statement details




It is possible to manually amend the balances carried forward to the VAT statement. If the statement is not locked, the balances will be updated if a new calculation for the month is requested, whilst they will remain unchanged if the statement is locked. This allows you, if necessary, to start again from a situation with known balances, based on these balances without recalculation.

## Generating the first VAT statement

If you have not yet carried out any VAT calculations, the screen will prompt you to use the VAT calculation programme.




---

### i Other “Accounting” articles

Affectations comptables automatiques
Arrêtés de TVA
Balance
Balance tiers
Calcul de la TVA
Certification des logiciels de caisse
Clôture comptable / Exercices comptables
Comptabilisation des DEEE
Comptabilisation des écritures
Comptabilité avec Gestan : principes de base
Comptabilité en partie double
Compte bancaire et de caisse
Compte de résultat
Créances irrécouvrables
Encaissements/Décaissements
Export CFONB
Export SEPA
Export XIMPORT des données comptables
Facturation par taux de taxe
Grand Livre
Immobilisations

Imputations comptables
Journal
Journaux comptables (codes)
Lettrage
Liaisons comptables
Liaisons en masse : écritures
Micro-Entreprise / Auto-Entreprise
OD (opérations diverses)
Options des documents comptables
Paramétrage comptabilité
Pièces sans imputation
Plan comptable
Pointage TVA
Produits et Charges
Rapprochement bancaire
Relevés de compte bancaire
Remise de chèques
Revue des écritures
Soldes de gestion
Taux de TVA
Ticket Z
Trésorerie prévisionnelle *
Trésorerie simplifiée
Ventilation des factures par échéances
Ventilation des écritures
Ventilation détaillée par taux de taxe *

From:
https://manuel.gestan.fr/ - **Le manuel de Gestan**

Permanent link:
**https://manuel.gestan.fr/en/wiki/compta/arretestva**

Last update: **2026/10/21 13:22**