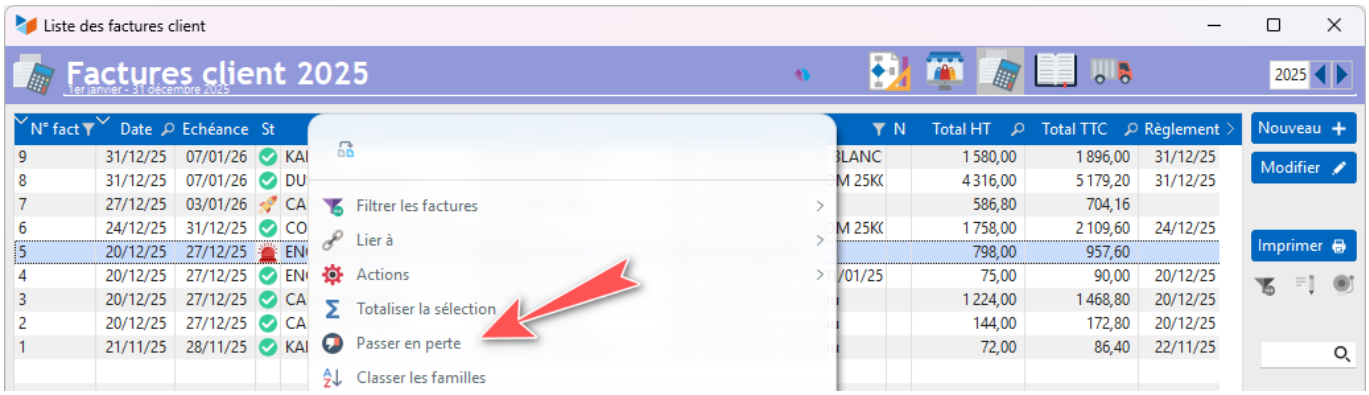
Bad debts

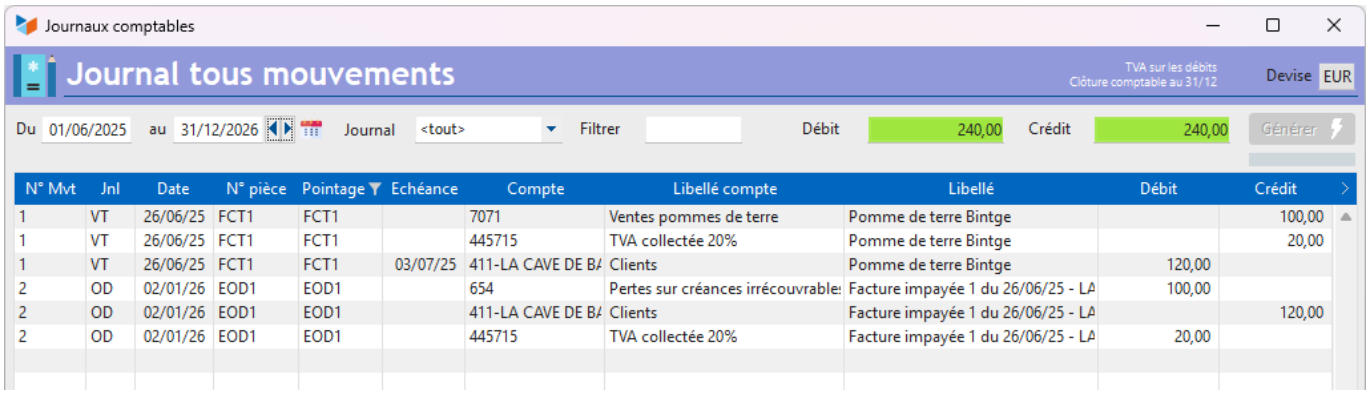
When invoices remain unpaid, and you are certain they will never be paid, you can write them off as bad debts via the context menu in the invoice list.



This action results in an accounting entry that debits the bad debt loss account (in France, usually 654) and the collected or outstanding VAT account, as applicable, and credits the customer account.

The write-off process will also allow you to create the corresponding 'Miscellaneous Transactions' (OD) entry.

Here, for example, is the accounting treatment for a customer invoice dated 26/06/2025 for 100 (excl. VAT) / 120 (incl. VAT), written off on 02/02/2026 under the VAT on debits scheme.



As regards the invoice, it is recorded in the sales journal (VT):

- an entry for the pre-tax amount credited to the revenue account
- an entry for the VAT amount credited to the input VAT account
- an entry for the total amount (including VAT) to the customer summary account

The write-off journal entry is used to clear the customer account. It breaks down as follows:

- an entry for the pre-tax amount debited to the bad debts account (654)
- an entry for the total including VAT credited to the customer summary account
- an entry for the VAT amount debited to the input VAT account.

In France, you must have sent two reminders by registered post with acknowledgement of receipt

before you can write off an invoice as a bad debt!

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

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