

Deposit invoices

 **Fix Me!** A1 proofreading not yet effective for this page. In the meantime, you can ask any questions on the [forum](#).

A “deposit invoice” is used either as a document presented to the customer so that he can pay the requested deposit, or as a document once payment of the deposit has been made, so that he can justify his accounting exit.

It is practical, but conceptually erroneous (see details below), resulting from an abusive administrative requirement. In fact, you never charge a deposit, but a complete supply.

What would be acceptable is to issue several invoices, similar to the status invoices used in the construction sector. Or to issue payment receipts, if the client needs to justify a disbursement.

However, advance payment invoices are widely used in certain sectors of activity, although their form is not always regulatory. There are several methods to handle this case, let's start with an example of an invoice for 100 euros with a deposit of 20.

Basic method

It simply consists of issuing as many independent invoices as necessary.

Here you would issue invoice 1 for 10 euros, then invoice 2 for 90 euros.

This method is very easy in the case of an invoice with few lines, but becomes more difficult in the case of an invoice with many lines. In the latter case, you must use a reference document (a quote or an order, or even a BL) to generate the various invoices.

From a quote, for example, you would proceed as follows:

- establishment of a quote, and validation by the customer
- generation of an invoice from the quote
- application, via the context menu of the invoice lines table (Data → Modify lines), of a percentage on the quantities corresponding to the requested deposit, here 10%
- transmission of the invoice, possibly named “deposit invoice” via the context menu of the invoice table (Printing of specific information)
- then, generation of a new invoice from the same previous quote
- application, via the context menu of the invoice lines table, of a percentage on the quantities corresponding to that remaining, here 90%
- transmission of the second invoice to the customer.

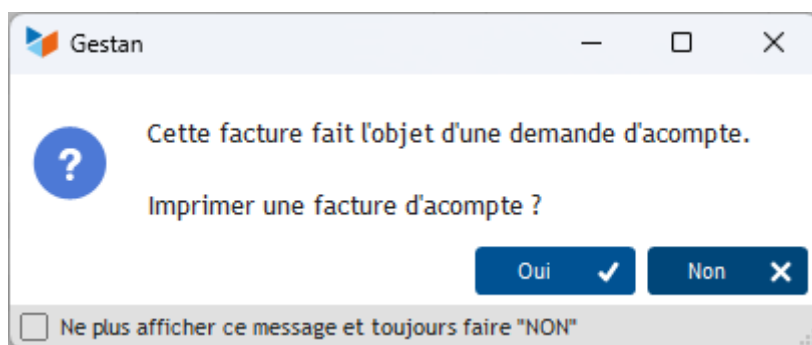
Gestan method

It is carried out according to the following process:

1. You issue a quote, which mentions the amount or percentage of deposit you want.
2. The customer returns this quote to you with his agreement.
3. As soon as the agreement is received from the customer, you generate the invoice from the quote, and you transmit the invoice: Gestan will ask you if you wish to send a deposit invoice: answer yes: the invoice transmitted will be a "deposit invoice".
4. When he sends you the amount of the deposit, or if he had already sent it to you with his agreement on the quote in step 2, collect it on the invoice.
5. When you have completed the planned work, resubmit the same invoice. Gestan, knowing that the deposit has already been sent, will generate a normal invoice.

Example

- We make a quote of 300 excluding tax, in which we ask for a deposit of 20% (60, Gestan calculates it automatically).
- The customer accepts this quote. We note the date of agreement in the **Accepted on** area of the quote
- We generate an invoice from the quote. This is the same amount as the quote, with the same deposit request amount
- When printing or sending by email, Gestan will display the following message:



If you answer **Yes**, the invoice that will be printed or transmitted will look like this:



SOFAR SARL
A votre service depuis 2002

SOFAR SARL
88 avenue des Jumeaux
75017 PARIS
01 56 56 23 88
demonstration@gestan.fr

Facture d'acompte

DANDUR & Fils
À l'attention de M. Max NELLAUX
4bis Avenue de Latronche
12300 ST SANTIN

N/Ref : Facture 7-2-2 du 04/12/2023

Remise en état

Cds règlement : A réception
À régler avant le : 11/12/23

Produits	Qté	PU HT	TVA	PU TTC	MT HT
[PROD01] Produit 01 de ma société	1,00	100,00	20,00	120,00	100,00

Presta HO	Qté	PU HT	TVA	PU TTC	MT HT
[HO001] Main d'œuvre taux 01	1,00	100,00	20,00	120,00	100,00
[HO001] Main d'œuvre taux 01	1,00	100,00	20,00	120,00	100,00

Détail TVA	20%	10%	Autre
Base HT	40,00	0,00	0,00
Cumul TVA	12,00	0,00	0,00

Dont acompte 20%	72,00
Total EUR HT	300,00
Total TVA	60,00
Total EUR TTC	360,00

TVA sur facture :

Net à régler - Acompte	72,00
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En cas de retard de paiement, une pénalité égale à 3 fois le taux légal s'applique automatiquement.
Conformément au décret n° 2012-1225 du 2 octobre 2012, le montant de l'indemnité forfaitaire pour frais de recouvrement due au créancier en cas de retard de paiement est fixé à 40 euros.
En cas de paiement anticipé, aucune escompte ne sera due.

SOFAR SARL, 88 avenue des Jumeaux, 75017 PARIS - SARL au capital de 10.000 euros
RCS Paris 0404998, SIRET 040 943 976 04099, TVA intracomm. FR 04 094989960

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The invoice is marked “Deposit invoice”, and the bottom of the invoice mentions the total amount of the deposit to be paid.

- When you receive the deposit (this may be the same day as receipt of the customer's agreement, therefore the same day as the invoice is issued), proceed to collect the deposit, at using the **Cash** button in the list of invoices. This button will open the payment screen, with all fields filled in by default:

Encaissement facture

Encaissement

Date encaissement: 10/12/2023 Régime: Acompte

Montant: 72,00 soit 20,0 %

Compte bancaire: Banque pro

Imputation: Ventes de biens

Régulé par: DANDUR & FILS

Libellé: Rgt FC 2 - Remise en état

Mode de paiement: Carte

Valider ✓ Annuler ✕

On this screen, verify the items, then click **Validate**.

- When you have completed the work, all you need to do is send the same invoice to the customer: it will indicate the payments made, and the balance to be paid. As soon as the deposit is paid, Gestan no longer prints the words “deposit invoice”. If an edition is desired after receipt of the deposit, you may need to delete the payment, print the deposit invoice, and re-record the payment.



SOFAR SARL
A votre service depuis 2002

SOFAR SARL
88 avenue des Jumeaux
75017 PARIS
01 56 56 23 88
demonstration@gestan.fr

Facture

DANDUR & Fils
À l'attention de M. Max HILLAIRE
4bis Avenue de Latronche
12300 ST SANTIN

Reste à recevoir : 288,00 EUR
10/12/23 : 72,00 EUR / Carte
N/Ref : Facture 7-2-2 du 04/12/2023

Remise en état

Cdts règlement : A réception
À régler avant le : 11/12/23

Produits	Qté	PU HT	TVA	PU TTC	MT HT
[PR0001] Produit 01 de ma société	1,00	100,00	20,00	120,00	100,00

Presta HO	Qté	PU HT	TVA	PU TTC	MT HT
[HO001] Main d'œuvre taux 01	1,00	100,00	20,00	120,00	100,00
[HO001] Main d'œuvre taux 01	1,00	100,00	20,00	120,00	100,00

Détail TVA	20%	10%	Autre
Base HT	300,00	0,00	0,00
Cumul TVA	60,00	0,00	0,00

TVA sur facture(s):

Dont acompte 20%	72,00
Total EUR HT	300,00
Total TVA	60,00
Total EUR TTC	360,00

Déjà réglé	72,00
Solde à régler EUR TTC	288,00

En cas de retard de paiement, une pénalité égale à 0,3 fois le taux légal s'applique automatiquement.
Conformément au décret n° 2012-1225 du 2 octobre 2012, le montant de l'indemnité forfaitaire pour frais de recouvrement due au créancier en cas de retard de paiement est fixé à 60 euros.
En cas de paiement anticipé, aucune escompte ne sera due.

SOFAR SARL, 88 avenue des Jumeaux, 75017 PARIS - SARL au capital de 10.000 euros
RCS Paris 04049985, SIRET 040 943 976 04099, TVA intracomm. FR 04 094989960

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Combining a deposit with a schedule

For any invoice, it is possible to define a **invoicing schedule**, the number of due dates, frequency, and amounts are freely definable.

If you want, for an invoice, to request a deposit and define a payment schedule, the method is very simple:

1. establish a quote mentioning a deposit amount
2. establish an invoice based on the quote
3. attach to the invoice a schedule including the payment of the deposit as the first due date

The result will be the publication, at the bottom of the invoice, of the due date to be paid, as below.

Échéancier de facturation

Échéance 1 / 4 :	14/07/20	8,33 %	100,00	Échéance 2 / 4 :	14/08/20	33,33 %	400,00
Échéance 3 / 4 :	14/09/20	33,33 %	400,00	Échéance 4 / 4 :	14/10/20	25,00 %	300,00

Échéance 2/4 du 14/08/2020	Dont TVA	66,67	A régler TTC	400,00
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Note that, depending on the configuration options, the complete schedule can be printed (above the

notification of the due date to be paid).

 Mon entreprise	CHAMPAGNE AND C° 88 avenue des terres Tél : 01-56-56-23-88 75017 PARIS www.gaston.fr
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Facture N/Ref: Facture 20-12-3 du 06/12/2020	STRAUS À l'attention de M. Caroline MENTEZ Rue des lilas 69000 LYON
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Rouge Baron d'Ardeuil

Cotisationnement : 12 mensualités
 À régler avant le :

Légendes	Qté	P.U HT	HT
(817624466707) DVS 1 - Rouge Baron d'Ardeuil Un vin tannique et puissant. Accord mets/vin recommandé : grillades, viandes rouges, viandes en sauce	6.00	8.00	48.00

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #f2f2f2;"> <th>Détail TVA</th> <th>20%</th> <th>3.3%</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Total HT</td> <td style="text-align: center;">48.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Général TVA</td> <td style="text-align: center;">9.60</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table>	Détail TVA	20%	3.3%	Total	Total HT	48.00	0.00	0.00	Général TVA	9.60	0.00	0.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="padding: 2px;">Total € HT</td> <td style="text-align: center; padding: 2px;">48.00</td> </tr> <tr> <td style="padding: 2px;">Total TVA</td> <td style="text-align: center; padding: 2px;">9.60</td> </tr> <tr style="background-color: #f2f2f2;"> <td style="padding: 2px;">Total € TTC</td> <td style="text-align: center; padding: 2px;">57.60</td> </tr> </tbody> </table>	Total € HT	48.00	Total TVA	9.60	Total € TTC	57.60
Détail TVA	20%	3.3%	Total																
Total HT	48.00	0.00	0.00																
Général TVA	9.60	0.00	0.00																
Total € HT	48.00																		
Total TVA	9.60																		
Total € TTC	57.60																		

TVA sur les débits

Arrêté la présente facture à la somme de cinquante-sept euros et soixante centimes.
En votre loisible règlement.

Échéancier de facturation

Échéance 1/12 : 06/12/20 8.33 % 4.80 Échéance 3/12 : 06/02/21 8.33 % 4.80 Échéance 5/12 : 06/04/21 8.33 % 4.80 Échéance 7/12 : 06/06/21 8.33 % 4.80 Échéance 9/12 : 06/08/21 8.33 % 4.80 Échéance 11/12 : 06/10/21 8.33 % 4.80	Échéance 2/12 : 06/01/21 8.33 % 4.80 Échéance 4/12 : 06/03/21 8.33 % 4.80 Échéance 6/12 : 06/05/21 8.33 % 4.80 Échéance 8/12 : 06/07/21 8.33 % 4.80 Échéance 10/12 : 06/09/21 8.33 % 4.80 Échéance 12/12 : 06/11/21 8.33 % 4.80
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Échéance 2/12 du 06/01/2021	Dont TVA	0.80	À régler TTC	4.80
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Pièce(s) origine : DVS 20-12-1 (06/12/20)

Notes portées au devis:
 Pièce générée : FCT2 le 06/12/20 01:54 par EN

Conformément au décret n° 2011-1543 du 1er octobre 2011, la mention de l'identité technique pour tous les documents doit être inscrite et les données doivent être affiché(e)s.

CHAMPAGNE AND C°, 88 avenue des terres, 75017 PARIS, www.gaston.fr
 SIREN 440 000 000 - SIRET 440 000 000 75017 PARIS 88488844 - TVA Intracommunautaire FR 18 440000000
 ASSURANCE Garantie 06 01 94 94 44 36 / 06 01 94 94 36 / 06 01 94 94 36 / LA 01 94 94 94 36

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Further on installment invoices: theoretical reminders

A deposit (we can also speak of an "advance") is *any partial payment which occurs at the conclusion of the sales contract or after its conclusion*. It is a payment "to be used" on a purchase. It is impossible to renounce the purchase of the product once the deposit is paid, unless a new agreement is reached with the seller (excluding consumer credit).

It is possible to reimburse a deposit, with possible compensation, if the seller fails to fulfill its main obligation (delivery of a product, in particular).

The deposit (and its amount) must be mentioned as such in the sales contract, failing which the sums paid initially can be considered by the buyer as a deposit (In the latter case, the buyer loses the entirety of the deposit). amount paid if he cancels his order or withdraws).

VAT is due upon payment of the deposit, or upon issuance of the sales contract providing for it, depending on your VAT taxation method.

Concerning art 289 of the CGI

 **Fix Me!** Drafting in progress following developments in article 289 of the CGI.

The [article 289 of the CGI](#) has recently been modified. The version valid since 01/01/2023 includes new provisions concerning deposit invoices.

Let's understand the intention, you need an invoice when you sell goods.

And when you pay a deposit you need a receipt which specifies the amount of VAT to be able to identify the VAT on receipts.

If you call this receipt an invoice, the person who receives it will record it as an invoice, therefore as a "partial sale" one could say, i.e. which increases the sales account and therefore the turnover.

However, recording a deposit is the recording of a financial flow bank account by customer account, nothing to do with a sale. To avoid confusion, Gestan has chosen not to issue a deposit invoice but a receipt, either an order with a paid deposit, or a quote with a paid deposit, which serves as proof for VAT (useful in the case of services). Because yes, we agree with taxes, we need a document that mentions VAT and not just the amount paid.

Accounting:

Figured illustration for a sale of services of 1000 excluding VAT with a deposit of 250 - case of VAT on collection

1-Deposit = document: check and quote with mention of deposit paid

512	Bank	250	
4191	Customer advance and deposit		250
4458	VAT pending	50	
44571	VAT collected		50

2-Then sale = document: invoice

411	Customer	750	
4191	Customer advances	250	
707	Sale		1000
4458	VAT pending		200

3-Then payment of the balance = document: check

512	Bank	750	
4191	Customer advance		750
4458	VAT pending	150	
44571	VAT collected		150

Risk with the "deposit invoice": that it is recorded as a sale

1-Deposit = document: deposit invoice (sale of goods) and a check

512	Bank	250	
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707	Sales		150
44571	VAT Collected		50

2-And when the ☐Real☐ bill arrives

411	Customer collective	750	
4191	Customer advances	250	
707	Sales		1000
4458	VAT pending		200

First of all it doesn't work out and the sale concerning the deposit is made twice... (sale in 707 for 1150€ and not 1000€)

The entries were made on the seller's side, but it is more likely to happen on the buyer's side, the person issuing the invoice having to be more vigilant on the issue.

If you want to make an invoice at all costs, you have to make 2 invoices:

- A partial invoice at the time of the deposit and cash it
- A final invoice when the balance is paid and cashed

Reference

[Article 289 of the CGI](#)



Other ☐Billing☐ articles

Billing: common elements

[Billing: common elements](#)

[Deposits-Deposit](#)

[Document genealogy](#)

[Intermediation \(practical case\)](#)

[Optimize supplier orders](#)

[Part numbering](#)

[Parts links](#)

[Percentage line](#)

[Product Configurators](#)

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[Billing schedule](#)

[Customer credits](#)

[Customer invoices](#)
[Customer invoicing: common elements](#)
[Customer orders](#)
[Delivery notes \(DN\)](#)
[Deposit invoices](#)
[Digital certification of invoices](#)
[Factur-X](#)
[Hourly billing](#)
[Invoice reminder](#)
[Invoices under schedule](#)
[Margin sheet](#)
[Progress](#)
[QR-Invoice](#)
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Supplier Billing

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Last update: **2025/06/24 21:16**