

Bad debts

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

Once you are certain of your customer's default, you can change any remaining invoices to unpaid status via the contextual invoice menu:

The screenshot shows the 'Factures client 2025' window. A table of invoices is displayed with columns for N° fact, Date, Échéance, and St. Invoice 5 is selected, and a contextual menu is open. The menu includes options like 'Filtrer les factures', 'Lier à', 'Actions', 'Totaliser la sélection', 'Passer en perte' (highlighted with a red arrow), and 'Classer les familles'. To the right, a summary table shows totals for HT, TTC, and Règlement.

This operation results in an accounting entry debiting the bad debt loss account (in France, most often 654) and the VAT account, and crediting the customer account.

For example, here's how a customer invoice for 100 excl. VAT is treated as a loss:

The screenshot shows the 'Journal tous mouvements' window. The period is set from 01/06/2025 to 31/12/2026. The table displays accounting entries with columns for N° Mvt, Jnl, Date, N° pièce, Pointage, Échéance, Compte, Libellé compte, Libellé, Débit, and Crédit. The entries show a sale of apples, VAT collection, and a bad debt loss entry for 100,00.

N° Mvt	Jnl	Date	N° pièce	Pointage	Échéance	Compte	Libellé compte	Libellé	Débit	Crédit
1	VT	26/06/25	FCT1	FCT1		7071	Ventes pommes de terre	Pomme de terre Bintge		100,00
1	VT	26/06/25	FCT1	FCT1		445715	TVA collectée 20%	Pomme de terre Bintge		20,00
1	VT	26/06/25	FCT1	FCT1	03/07/25	411-LA CAVE DE B	Clients	Pomme de terre Bintge	120,00	
2	OD	02/01/26	EOD1	EOD1		654	Pertes sur créances irrécouvrables	Facture impayée 1 du 26/06/25 - LA	100,00	
2	OD	02/01/26	EOD1	EOD1		411-LA CAVE DE B	Clients	Facture impayée 1 du 26/06/25 - LA		120,00
2	OD	02/01/26	EOD1	EOD1		445715	TVA collectée 20%	Facture impayée 1 du 26/06/25 - LA	20,00	

The accounting export will generate an entry in the bad debt account.

The aim is to balance the customer account.

Be careful, in France, you need to have made two reminders by LRAR before you can write off an invoice as an irrecoverable debt!

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