Card payment and difference from net payout · What to record?

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.

Set aside commissions, returns and subsequent charges for reconciliation.

Record and working document

Select a single payment and link it to all its associated transactions.

If the amount on the statement differs, check the intermediary's entries before making any corrections.

Working example · Card payment and difference from net pay

Select a single payment and link it to all its associated transactions.

Specific next steps

1. Select a single payment and link it to all its associated transactions.
2. If the amount on the statement differs, check the intermediary's entries before making any corrections.
3. Confirm with the accountant the relevant timing and the amount to be recorded.

Limits of application

Apply the guideline to your documents and working methods.

Original page

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