Card payment and the difference from the net payout · How to check this with an example?

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.

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

Checking by example

Reconcile the card acquirer's statement, the gross collection and the payment received.

Set aside commissions, returns and subsequent charges for reconciliation.

Working example · Card payment and difference from net pay

Set aside commissions, returns and subsequent charges for reconciliation. If the amount on the statement differs, check the intermediary's entries before making any adjustments.

Specific next steps

1. Reconcile the card acquirer's statement, the gross collection and the payment received.
2. Set aside commissions, returns and subsequent charges for reconciliation.
3. If the amount on the statement differs, check the intermediary's entries before making any corrections.

Limits of application

Apply the guideline to your documents and working methods.

Original page

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