The difference between the annual total and the bank statement · 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.

Record the differences by document, item type and amount.

Record and working document

Check at least three months on a sample before closing the entire period.

Do not treat the difference as a single lump sum without seeking the reasons.

Working example · The difference between the annual total and the bank statement

Check at least three months on a sample before closing the entire period.

Specific next steps

1. Check at least three months on a sample before closing the entire period.
2. Do not treat the difference as a single lump sum without seeking the reasons.
3. Maintain compliance with the annual documents.

Limits of application

Apply the guideline to your documents and working methods.

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