

Practice Guideline No. 2

Payment of Client Accounts using Personal Credit Cards

The Society understands some practitioners have used their personal credit cards to pay stamp duty, rates and other client accounts in order to obtain personal benefit, typically by accruing frequent flyer points.

At its meeting on 24 August 2005 the Council of the Law Society of Tasmania considered this question and resolved that the profession be informed that:

It is unacceptable practice **without a client's express approval** to pay clients' disbursements by using a practitioner's personal credit card in order to receive personal benefits. However, while the Council does not approve of the payment of client accounts such as stamp duties in the manner so described, such disapproval does not extend to travel and accommodation paid for by a practitioner when acting for a client to be reimbursed later.

Approved by the Council on 23 July 2011