

## The purpose for which documents and records exist

The table below comprises a non-exhaustive list of the purposes for which documents exist which in turn may affect the question of ownership. Again, this table is intended to be indicative and helpful and is not intended to compromise a member's legal rights. If a member, without consent of the client, takes a contrary view to the position shown in the table he is recommended to seek legal advice.

Purpose	Type of document	Who has ownership?
Communications between a member and his client	Letter received by the member from the client	Member
	File copy of letter sent by the member to the client	Member
Communications between members and third parties	Correspondence to and from a member acting as agent for the client	Client
	Correspondence to and from a member for purpose of obtaining specialist advice for the client	Client
	Correspondence to and from a member acting as principal <sup>1</sup>	Member
Internal file notes	Files notes made where member acting as agent (ie, tax compliance work) and preparation of file notes reflected in the fees charged to client	Client
	File notes made where member acting as principal	Member
	File notes prepared other than in relation to work done for the client	Member

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<sup>1</sup> This would include documents which are not the end product of the member's work, for example: (i) documents confirming or otherwise the balance of an account between a third party and the client, such as those in respect of bank balances or custody of securities; and (ii) other documents which the member has obtained solely for his own use in carrying out his duties as principal. These will normally include correspondence between the member and the client's solicitors in which the member is giving or receiving information (as opposed to advice).