

**O-741-21**

**TRADE MARKS ACT 1994**

**IN THE MATTER OF TRADE MARK APPLICATION NO. 3412213, 3412200 and  
3416161**

**BY JOHN HANNAWAY IN RESPECT OF THE FOLLOWING TRADE MARKS**

**HCA**

**HannawayCA**

**AND THE FOLLOWING SERIES OF FOUR MARKS**



**THE FIRST IN CLASS 35 AND 36 AND THE SECOND AND THIRD IN CLASS 35**

**AND IN THE MATTER OF CONSOLIDATED OPPOSITIONS THERETO UNDER  
NOS. 418127, 418128 AND 418204**

**BY**

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND**

## Background and pleadings

1. John Hannaway (“the applicant”) applied to register the trade mark nos. 3412213, 3412200 and 3416161, in respect of the marks shown on the front page of this decision, in the UK on 8 July 2019. They were accepted and published in the Trade Marks Journal on 19 July 2019 in respect of the following lists of services:

### 3412213 HCA

**Class 35:** *Accountancy; Accountancy advice relating to tax preparation; Accountancy advice relating to taxation; Accountancy advice relating to the preparation of tax returns; Accountancy services; Accountancy services relating to accounts receivable; Accountancy, book keeping and auditing; Chartered accountancy business services; Provision of information relating to accounts [accountancy]; Tax advice [accountancy]; Tax consultancy [accountancy]; Tax consultations [accountancy]; Tax planning [accountancy]; Tax return advisory [accountancy] services; Taxation [accountancy] advice; Taxation [accountancy] consultancy; Taxation [accountancy] consultation; Business consultancy services relating to insolvency.*

**Class 36:** *Insolvency services; Insolvency services [financial]; Financial advisory services relating to insolvency.*

### 3412200 HannawayCA

**Class 35:** *Account auditing; Accountancy; Accountancy advice relating to tax preparation; Accountancy advice relating to taxation; Accountancy advice relating to the preparation of tax returns; Accountancy, book keeping and auditing; Accountancy services; Accountancy services relating to accounts receivable; Accounting; Accounting advisory services; Accounting consultancy relating to taxation; Accounting for third parties; Accounting, in particular book-keeping; Accounting services; Accounting services for mergers and acquisitions; Accounting services relating to tax planning; Accounts (Drawing*

*up of statements of -); Accounts (Preparation of -); Acquisition (Business -) searches; Acquisitions (Advice relating to -); Acquisitions (Business -) consulting services; Administration of business affairs; Administration of business payroll for others; Forensic accounting services; Tax advice [accountancy]; Tax assessment [accounts] preparation; Tax assessment preparation; Tax consultancy [accountancy]; Tax consultations [accountancy]; Tax filing services; Tax planning [accountancy]; Tax preparation; Tax preparation and consulting services; Tax return advisory [accountancy] services; Tax return preparation; Tax returns (Preparation of -); Taxation [accountancy] advice; Taxation [accountancy] consultancy; Taxation [accountancy] consultation.*

3416161 hannaway ca and device (series of 4)

**Class 35:** *Account auditing; Accountancy; Accountancy advice relating to tax preparation; Accountancy advice relating to taxation; Accountancy advice relating to the preparation of tax returns; Accountancy, book keeping and auditing; Accountancy services; Accountancy services relating to accounts receivable; Accounting; Accounting advisory services; Accounting consultancy relating to taxation; Accounting for third parties; Accounting, in particular book-keeping; Accounting services; Accounting services for mergers and acquisitions; Accounting services for pension funds; Accounting services relating to costs for farming enterprises; Accounting services relating to tax planning; Accounts (Drawing up of statements of -); Accounts (Preparation of -); Administration of business affairs; Administration of business payroll for others; Tax advice [accountancy]; Tax assessment [accounts] preparation; Tax assessment preparation; Tax consultancy [accountancy]; Tax consultations [accountancy]; Tax filing services; Tax planning [accountancy]; Tax preparation; Tax preparation and consulting services; Tax return advisory [accountancy] services; Tax return preparation; Tax returns (Preparation of -); Taxation [accountancy] advice; Taxation [accountancy] consultancy; Taxation [accountancy] consultation.*

2. The Institute of Chartered Accountants of Scotland (“the opponent”) opposes the marks on the basis of section 5(2)(b), section 5(3), section 5(4)(a) and section 3(6) of the Trade Marks Act 1994 (“the Act”).

3. For the purposes of the grounds based upon section 5(2)(b) and section 5(3), the opponent relies upon the following eight earlier marks, the full specifications of which are provided as an annex to this decision:

1) UK 1583930



Filing date: 31 August 1994

Registration date: 26 June 1998

Registered in respect of goods in Class 16

2) UK 1583931



Filing date: 31 August 1994

Registration date: 26 June 1998

Registered in respect of services in Class 35

3) UK 1583932



Filing date: 31 August 1994

Registration date: 26 June 1998

Registered in respect of services in Class 36

4) UK 1583933



Filing date: 31 August 1994

Registration date: 26 June 1998

Registered in respect of services in Class 41

5) UK 2471654A

CA

Filing date: 7 November 2007

Registration date: 15 October 2010

Registered in respect of goods in Class 16 and services in Class 41

6) UK Collective Mark 2471654B

CA

Filing date: 7 November 2007

Registration date: 9 December 2011

Registered in respect of goods in Classes 9 and 16 and services in Classes 35 and 36

7) EU 6412811<sup>1</sup>

CA

Filing date: 7 November 2007

Registration date: 11 April 2012

Registered in respect of goods in Classes 9 and 16 and services in Classes 35, 36, 41 and 45

8) EU 6414131



Filing date: 7 November 2007

Registration date: 11 April 2012

Registered in respect of goods in Classes 9 and 16 and services in Classes 35, 36, 41 and 45

4. The opponent claims that the applicant's marks should be refused under section 5(2)(b) of the Act because the respective services are either identical or of high similarity because they are likely to be preured by identical types of consumer and through identical distribution channels. It relies upon the Class 35 and 36 specifications contained in its earlier marks UK 2471654B and EU 6412811 but

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<sup>1</sup> Although the UK has left the EU and the transition period has now expired, EUTMs are still relevant in these proceedings given the impact of the transitional provisions of The Trade Marks (Amendment etc.) (EU Exit) Regulations 2019 – please see Tribunal Practice Notice 2/2020 for further information.

wishes to retain the other earlier marks in case its assertions regarding identity or high similarity of services is challenged. The opponent claims that:

*“[c]onsumers are particularly attentive to designations, as they confirm a particular level of competency and ability. If one wants to procure the services of a “CA” one is drawn to those using the designation.”*

6. The opponent claims that “CA” is highly distinctive of it stating that it was founded in 1854 with its mark being used continually since, and it is the regulator who administers use of the mark “CA”. It claims that “CA” forms the dominant, distinctive element in the applicant’s marks. The opponent asserts that the consumer will perceive an economic link to it when the applicant’s mark is used in that the consumer will believe that the applicant was qualified under the opponent and using “CA” with its permission when it is not the case.

7. In respect of the ground based upon section 5(3), the opponent asserts that, in order to use their “CA” designation, one needs to become a qualified chartered accountant via the opponent. The opponent states that it has qualified over 20,000 persons as chartered accountants. It claims that to use the “CA” mark by a person not qualified by the opponent will take advantage of the investment made by the opponent and the standards of service and professional ability associated with the “CA” mark. It claims the following damages:

- Detriment to reputation: on the basis that if it did not safeguard the use of “CA” the public are likely to suffer detriment because of their legitimate expectation that someone using the “CA” mark had achieved the necessary qualifications and it depletes the goodwill associated with the mark;
- Detriment to distinctive character: The opponent claims that one of the functions of the “CA” mark is to maintain public trust and that a person using the mark has been qualified by it. When this function is detrimentally affected the mark will cease to guarantee that the person using it is qualified by the opponent.

8. In respect of the grounds based upon section 5(4)(a), the opponent asserts that:

- The opponent's activities mean that there is a strong association between the "CA" sign and its services and there has been investment to establish goodwill "in the goods and services provided under the mark, guaranteeing certain standards". It claims goodwill in respect of all the goods and services listed in its registrations and, including, the provision of accountancy services by persons qualified and designated by the opponent, education, training, conferences, seminars, events and electronic publications;
- A person using the "CA" sign in the field of accountancy would be assumed by the public to be qualified by, and under the structure administered by the opponent;
- Use of the marks by the applicant would cause damage to the opponent in respect of diluting the level of trust in the sign "CA".

9. In addition, it also claims that use of "CA" without authorisation within the field of accountancy and taxation services would be contrary to section 3 of the Consumer Protection from Unfair Trading Regulations 2008. It states that a commercial practice is unfair if "it materially distorts or is likely to materially distort the economic behaviour of the average consumer" and that use of the contested marks by the applicant would constitute a practice prohibited by these regulations.

10. Finally, the opponent relies upon a ground based upon section 3(6) of the Act. It claims that:

- It wrote to the applicant on 5 July 2019 seeking him to withhold use of the "CA" mark. It is claimed that the contested applications were made in response to this and were, therefore, made in bad faith;
- The applicant is in breach of the Code of Ethics applicable to members (that includes the applicant) of Chartered Accountants Ireland, namely:
  - Being bound to consider in his actions the public interest and maintenance of the reputation of the accountancy profession. Use of "CA" in the knowledge that it is the exclusive property of the opponent



is contrary to this and also falls short of acceptable commercial behaviour;

- This Code requires that professional accountants “shall conduct themselves with courtesy and consideration towards all with whom they come into contact when performing their work” and should avoid action that would adversely affect the good reputation of the profession. It claims that the making of the application was contrary to this duty;
- The making of the application is contrary to the Code that states “A professional accountant in public practice shall not bring the profession into disrepute when marketing professional services. The professional accountant in public practice shall be honest and truthful”;
- The making of the application was contrary to the Code that requires professional accountants to ensure that, in all advertisements, they comply with the law in respect of legality, decency, clarity, honesty and truthfulness. This is because, at the time of filing, the applicant was aware that his marks contained the opponent’s mark.

11. The applicant filed a counterstatement denying the claims and putting the opponent to proof of use in respect of the following:

UK 1583933

**Class 41:** *Advisory services and preparation of reports*

UK 1583931

**Class 35:** *Accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; professional business consultation; ..., all for business purposes; business enquiries; management accounting; auditing services; book keeping services; economic forecasting and analysis; computerised accounting; preparation of*

*tax returns; ...; advisory services all relating to the aforesaid; preparation of reports; all included in Class 35.*

UK 1583932

**Class 36:** *Actuarial services; administration of financial affairs; financial management, planning and research; preparation of financial reports and analyses; tax consultations; advisory services, preparation of reports, all relating to the aforesaid; all included in Class 36.*

UK 2471654B

**Class 35:** *Business management; management consultancy services; business administration; office functions; accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; preparation of accounts; professional business consultation; economic forecasting and analysis, all for business purposes; business enquiries; management accounting; auditing services; book keeping services; ...; computerised accounting; preparation of tax returns; financial reporting; corporate advisory services; insolvency services; investment business services; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 36:** *Financial affairs; financial management consultancy services; monetary affairs; actuarial services; administration of financial affairs; financial management, planning and research; preparation of financial reports and analysis; tax consultations; insolvency services; investment business services; provision of financial information; preparation of financial reports; financial appraisals; valuations; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to*

*all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *Legal services, in the form of company formation and registration services; Arbitration services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

EU 6412811 and EU 6414131

**Class 35:** *Business management; business management consultancy services; business administration; office functions; accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; preparation of accounts; professional business consultation; economic forecasting and analysis, all for business purposes; business enquiries; management accounting; auditing services; book keeping services; ...; computerised accounting; preparation of tax returns; corporate advisory services; ...; accountancy services; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 36:** *Preparation of financial reports and analysis; tax consultations; insolvency services; provision of financial information; preparation of financial reports; preparation of reports relating to all the foregoing services; financial reporting; insolvency services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *...; arbitration services; ...*

12. The applicant asserts that the letters "CA" are a generic abbreviation for "Chartered Account". The applicant explains that he is a Chartered Accountant and

his company is a Chartered Accountancy practice, both being regulated by Chartered Accountants Ireland (CAI). It is also asserted that it is not unusual for Chartered Accountants not regulated by the opponent to use “CA” in their name and claims he is aware of at least 40 similarly named firms across Britain and a further 100 accountancy practices that use “CA” in their URLs, most of which, he claims, are not regulated by the opponent.

13. The proceedings were subsequently consolidated, and the parties have both filed evidence in these proceedings. This will be summarised to the extent that it is considered necessary.

14. A Hearing took place on 8 June 2021, with the opponent represented by Mr Jonathan Lake QC of counsel, instructed by Harper Macleod LLP. The applicant represented himself and was also represented by a colleague, Mr Brian Hegarty.

## **Evidence**

15. The opponent’s evidence-in-chief takes the form of the witness statement of Mr Jamie Watt of Harper Macleod LLP, together with Exhibits JW1 – JW24. Reply evidence is in the form of a second witness statement of Mr Watt together with Exhibits JW25 – JW32.

16. The applicant’s evidence takes the form of two witness statements of the applicant together with Exhibits JH1 – JH171 and HCA1 – HCA68 and Schedules 1 and 2.

## **DECISION**

### **Proof of use**

17. Section 6A of the Act states:

“(1) This section applies where

- (a) an application for registration of a trade mark has been published,
- (b) there is an earlier trade mark of a kind falling within section 6(1)(a), (b) or (ba) in relation to which the conditions set out in section 5(1), (2) or (3) obtain, and
- (c) the registration procedure for the earlier trade mark was completed before the start of the relevant period.

(1A) In this section “the relevant period” means the period of 5 years ending with the date of the application for registration mentioned in subsection (1)(a) or (where applicable) the date of the priority claimed for that application.

(2) In opposition proceedings, the registrar shall not refuse to register the trade mark by reason of the earlier trade mark unless the use conditions are met.

(3) The use conditions are met if –

- (a) within the relevant period the earlier trade mark has been put to genuine use in the United Kingdom by the proprietor or with his consent in relation to the goods or services for which it is registered, or

- (b) the earlier trade mark has not been so used, but there are proper reasons for non- use.

(4) For these purposes -

- (a) use of a trade mark includes use in a form (the “variant form”) differing in elements which do not alter the distinctive character of the mark in the form in which it was registered (regardless of whether or not the trade mark in the variant form is also registered in the name of the proprietor), and

(b) use in the United Kingdom includes affixing the trade mark to goods or to the packaging of goods in the United Kingdom solely for export purposes.

(5) In relation to a European Union trade mark or international trade mark (EC), any reference in subsection (3) or (4) to the United Kingdom shall be construed as a reference to the European Community.

(5A) In relation to an international trade mark (EC) the reference in subsection (1)(c) to the completion of the registration procedure is to be construed as a reference to the publication by the European Union Intellectual Property Office of the matters referred to in Article 190(2) of the European Union Trade Mark Regulation.

(6) Where an earlier trade mark satisfies the use conditions in respect of some only of the goods or services for which it is registered, it shall be treated for the purposes of this section as if it were registered only in respect of those goods or services.”

18. Although the UK has left the EU, section 6(3)(a) of the European Union (Withdrawal) Act 2018 requires tribunals to apply EU-derived national law in accordance with EU law as it stood at the end of the transition period. The provisions of the Trade Marks Act relied on in these proceedings are derived from an EU Directive. This is why this decision continues to make reference to the trade mark case law of EU courts.

19. In *Walton International Ltd & Anor v Verweij Fashion BV* [2018] EWHC 1608 (Ch) Arnold J summarised the law relating to genuine use as follows:

“114.....The CJEU has considered what amounts to “genuine use” of a trade mark in a series of cases: Case C-40/01 *Ansul BV v Ajax Brandbeveiliging BV* [2003] ECR I-2439, *La Mer* (cited above), Case C-416/04 P *Sunrider Corp v Office for Harmonisation in the Internal Market (Trade Marks and Designs)* [2006] ECR I-4237, Case C-442/07 *Verein Radetsky-Order v*

*Bunderversvereinigung Kamaradschaft 'Feldmarschall Radetsky'* [2008] ECR I-9223, Case C-495/07 *Silberquelle GmbH v Maselli-Strickmode GmbH* [2009] ECR I-2759, Case C-149/11 *Leno Marken BV v Hagelkruis Beheer BV* [EU:C:2012:816], [2013] ETMR 16, Case C-609/11 P *Centrotherm Systemtechnik GmbH v Centrotherm Clean Solutions GmbH & Co KG* [EU:C:2013:592], [2014] ETMR, Case C-141/13 P *Reber Holding & Co KG v Office for Harmonisation in the Internal Market (Trade Marks and Designs)* [EU:C:2014:2089] and Case C-689/15 *W.F. Gözze Frottierweberei GmbH v Verein Bremer Baumwollbörse* [EU:C:2017:434], [2017] Bus LR 1795.

115. The principles established by these cases may be summarised as follows:

(1) Genuine use means actual use of the trade mark by the proprietor or by a third party with authority to use the mark: *Ansul* at [35] and [37].

(2) The use must be more than merely token, that is to say, serving solely to preserve the rights conferred by the registration of the mark: *Ansul* at [36]; *Sunrider* at [70]; *Verein* at [13]; *Leno* at [29]; *Centrotherm* at [71]; *Reber* at [29].

(3) The use must be consistent with the essential function of a trade mark, which is to guarantee the identity of the origin of the goods or services to the consumer or end user by enabling him to distinguish the goods or services from others which have another origin: *Ansul* at [36]; *Sunrider* at [70]; *Verein* at [13]; *Silberquelle* at [17]; *Leno* at [29]; *Centrotherm* at [71]. Accordingly, affixing of a trade mark on goods as a label of quality is not genuine use unless it guarantees, additionally and simultaneously, to consumers that those goods come from a single undertaking under the control of which the goods are manufactured and which is responsible for their quality: *Gözze* at [43]-[51].

(4) Use of the mark must relate to goods or services which are already marketed or which are about to be marketed and for which

preparations to secure customers are under way, particularly in the form of advertising campaigns: *Ansul* at [37]. Internal use by the proprietor does not suffice: *Ansul* at [37]; *Verein* at [14] and [22]. Nor does the distribution of promotional items as a reward for the purchase of other goods and to encourage the sale of the latter: *Silberquelle* at [20]-[21]. But use by a non-profit making association can constitute genuine use: *Verein* at [16]-[23].

(5) The use must be by way of real commercial exploitation of the mark on the market for the relevant goods or services, that is to say, use in accordance with the commercial *raison d'être* of the mark, which is to create or preserve an outlet for the goods or services that bear the mark: *Ansul* at [37]-[38]; *Verein* at [14]; *Silberquelle* at [18]; *Centrotherm* at [71]; *Reber* at [29].

(6) All the relevant facts and circumstances must be taken into account in determining whether there is real commercial exploitation of the mark, including: (a) whether such use is viewed as warranted in the economic sector concerned to maintain or create a share in the market for the goods and services in question; (b) the nature of the goods or services; (c) the characteristics of the market concerned; (d) the scale and frequency of use of the mark; (e) whether the mark is used for the purpose of marketing all the goods and services covered by the mark or just some of them; (f) the evidence that the proprietor is able to provide; and (g) the territorial extent of the use: *Ansul* at [38] and [39]; *La Mer* at [22]-[23]; *Sunrider* at [70]-[71], [76]; *Leno* at [29]-[30], [56]; *Centrotherm* at [72]-[76]; *Reber* at [29], [32]-[34].

(7) Use of the mark need not always be quantitatively significant for it to be deemed genuine. Even minimal use may qualify as genuine use if it is deemed to be justified in the economic sector concerned for the purpose of creating or preserving market share for the relevant goods or services. For example, use of the mark by a single client which imports the relevant goods can be sufficient to demonstrate that such use is



genuine, if it appears that the import operation has a genuine commercial justification for the proprietor. Thus there is no *de minimis* rule: *Ansul* at [39]; *La Mer* at [21], [24] and [25]; *Sunrider* at [72] and [76]-[77]; *Leno* at [55].

(8) It is not the case that every proven commercial use of the mark may automatically be deemed to constitute genuine use: *Reber* at [32].”

20. Section 100 of the Act states that:

“100. If in any civil proceedings under this Act a question arises as to the use to which a registered trade mark has been put, it is for the proprietor to show what use has been made of it.”

21. The period in which genuine use must be proven is the five-year period ending with the filing date of the applications, namely, 9 July 2014 to 8 July 2019.

22. Before I consider the evidence of genuine use it is worth keeping in mind the underlying purpose of an ordinary trade mark and of a collective mark. These purposes are not the same. In respect of an ordinary trade mark, section 1(1) of the Act states:

“1. - (1)1 In this Act “trade mark” means any sign which is capable-

(a) ...

(b) of distinguishing goods or services of one undertaking from those of other undertakings

...”

23. In respect of collective marks, the purpose is set out in section 49(1) of the Act:

“A collective mark is a mark distinguishing the goods or services of members of the association which is the proprietor of the mark from those of other undertakings.”

24. Therefore, in respect of collective marks, section 1(1) is varied by Paragraph 2 of Schedule 1 of the Act, as follows:

“In relation to a collective mark the reference in section 1(1) ... to distinguishing goods or services of one undertaking from those of other undertakings shall be construed as a reference to distinguishing goods or services of members of the association which is the proprietor of the mark from those of other undertakings”

25. At the hearing, Mr Lake conceded that use shown is in respect of use consistent with that of a collective mark and that there has been no use of the earlier ordinary trade marks. Evidence of genuine use of the opponent’s 2471654B collective mark must show that the mark distinguishes the goods and services of the opponent’s members from those of other undertakings whereas, evidence of genuine use of the opponent’s ordinary trade marks must show that they distinguish goods or services of one undertaking from those of other undertakings.

26. As I have already observed, the opponent concedes that it has not used its marks as ordinary marks, therefore, insofar as the applicant has put the opponent to proof of use of its earlier EU 6412811 mark, the claim must be rejected because it is an ordinary mark and not a collective mark. The opponent can, therefore, only rely upon the goods and services covered by this mark that are not subject to the applicant’s proof of use request, namely:

**Class 9:** *Computer software; magnetic data carriers; recording disks; videos; educational and instructional tapes, CDs, DVDs and sound recordings; CD ROMs; educational computer software packages; computer software packages relating to accountancy, accountancy services, financial services, accounts, auditing, insolvency, taxation, provision of financial information,*

*financial reporting, education and training in accountancy; pre-recorded CDs and DVDs.*

**Class 16:** *Printed matter; printed publications; newsletters; magazines; year books; calendars; stationery; books; brochures; forms; handbooks; manuals; periodicals; prospectuses; instructional and teaching materials (except apparatus); catalogues.*

**Class 35:** *...; supervision of accountancy businesses; ...; employment counselling; recruitment of accountancy personnel; ...*

**Class 36:** *...; insolvency services; ...*

**Class 41:** *Education; providing of training; education information services; educational consultation services; instruction services; arranging and conducting of conferences, conventions, exhibitions for educational or cultural purposes, seminars, symposiums, lectures and congresses; provision of courses of instruction in accountancy, financial matters, management consultancy and business administration; accountancy education; accountancy training services, tax accountancy training and educational examination services, management training consultancy services and educational examination services; provision of training facilities for accounting, financial matters and business administration; training in accounting, financial matters, business administration, insolvency services and investment business services; rental of educational apparatus and instruments; publication of books, texts and teaching materials; publication of electronic books, texts and teaching materials on-line; on-line training services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *Legal services; legal research editing; ...; litigation services; information, advisory and consultancy services relating to all the foregoing,*

*including such services provided on-line from a computer database or the Internet.*

27. Taking all of this into account, I must still consider the issue of proof of use only in respect of the opponent's collective mark 2471654B. In its counterstatement, the applicant put the opponent to proof of use in respect of the following lists of services:

**Class 35:** *Business management; management consultancy services; business administration; office functions; accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; preparation of accounts; professional business consultation; economic forecasting and analysis, all for business purposes; business enquiries; management accounting; auditing services; book keeping services; ... computerised accounting; preparation of tax returns; financial reporting; corporate advisory services; insolvency services; investment business services; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 36:** *Financial affairs; financial management consultancy services; monetary affairs; actuarial services; administration of financial affairs; financial management, planning and research; preparation of financial reports and analysis; tax consultations; insolvency services; investment business services; provision of financial information; preparation of financial reports; financial appraisals; valuations; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *Legal services, in the form of company formation and registration services; Arbitration services; information, advisory and consultancy services*

*relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

28. The applicant did not put the opponent to proof of use in respect of the following:

**Class 9:** *Videos; educational and instructional tapes, CDs, DVDs and other electronic media and sound recordings; CD ROMs; educational software packages relating to accountancy, accountancy services, financial services, accounts, auditing, insolvency, taxation, provision of financial information, financial reporting, education and training in accountancy; pre-recorded CDs and DVDs.*

**Class 16:** *Printed matter; printed publications; newsletters; magazines all for the business community; year books; calendars; stationery; books; brochures; forms; handbooks; manuals.*

**Class 35:** *... supervision of accountancy businesses; ....*

**Class 36:** *...*

**Class 41:** *Education services in relation to accountancy and financial information provided to the business community; instruction services provided to the business community; publication of books and texts; publication of electronic books and texts on-line; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *...*

29. Mr Lake took the approach that any services provided by an individual entitled to use the opponent's "CA" collective mark (to indicate that they are a chartered account as recognised by the opponent) constituted genuine use of the collective mark in respect of the services provided. I note the following evidence in respect of the opponent's rules and regulations:

- A copy of the opponent's rules<sup>2</sup> is provided and Mr Lake submitted this constitutes an implied licence to use the earlier mark by individuals who are members of the opponent. I note the following rule:

“5.1 The professional designation of a Member shall be ‘Chartered Accountant’ indicated by the use after the Member’s name of the designatory letters ‘CA’”

- The opponent's Public Practice Regulations<sup>3</sup> requires that its members hold a Practising Certificate<sup>4</sup> and the requirements for holding such a certificate include that the member has “obtained ...appropriate experience”<sup>5</sup> with the committee of the opponent assessing this with regard to “experience gained in a role in accountancy or a related role...”<sup>6</sup>

30. Mr Lake also directed me to the following evidence that, he submitted, are examples of the types of services provided by the opponent's members:

- A list of the “Top 35 Cas Under 35 2017”<sup>7</sup> includes one member, based in Aberdeen and working for PwC, having experience in business recovery and cost management and another, based in Glasgow and working for Ernst & Young as an auditor. A third member works as a financial analyst in London and a fourth, based in Edinburgh as a tax advisor.
- An extract from the website of Stewart Accounting Services, a firm of Chartered Accountants. It provides information on a number of its accountants, identifying several as being a “qualified Chartered Accountant with [the opponent]” and a name is shown with the letters “CA” appearing after it<sup>8</sup>.

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<sup>2</sup> Provided at Exhibit JW4

<sup>3</sup> Provided in the same exhibit

<sup>4</sup> See section 3 of the Regulations

<sup>5</sup> Regulation 3.8.6

<sup>6</sup> Regulation 3.9.1

<sup>7</sup> Exhibit JW9

<sup>8</sup> Exhibit JW6, page 60

- An extract from the website of a company named “PKF” providing information about its chief executive who is identified as having a number of qualifications including “CA”<sup>9</sup>.
- An extract from the website of a company business GoldCA Chartered Accounts with the named contact having the “CA” designation after her name. The accountancy services offered are identified as book-keeping, annual accounts, V.A.T., self-assessment Tax Returns, Corporation Tax and Payroll and C.I.S<sup>10</sup>.
- Mr Lake invited me to look through the evidence to see the very broad range of services provided by the opponent’s members. In doing so, I note further examples of use of the opponent’s members using “CA” as part of their trading names are provided<sup>11</sup> (by way of copies of pages from the businesses’ web sites) include the following:
  - BOND CA with offices in Edinburgh and Glasgow and offering accountancy and tax services. The pages carry a 2020 copyright notice;
  - Balfour Shaw CA based in Fife, specialising in “accounting, payroll and tax matters”. The pages are from 20 March 2016 and were obtained from the Internet archive, Waybackmachine;
  - Scholes CA offering small business accountancy services. These pages were obtained from Waybackmachine and dated 3 April 2019;
  - Consilium that can be seen from a section entitled “Latest from Twitter” that it identifies itself on Twitter as “@ConsiliumCA”. It can be seen from the pages (again obtained from Waybackmachine and dated 15 November 2015) that it offers services including accounts, taxation, audit and corporate finance.

31. In addition, I also note the following evidence:

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<sup>9</sup> Ditto, page 62

<sup>10</sup> Ditto, page 66

<sup>11</sup> At Exhibit JW2

- An extract from the FCA website illustrating that the opponent is a “designated professional body”<sup>12</sup>. There is an indication that the list where the opponent appears was last updated “27/08/2019”;
- An undated extract from the opponent’s own website entitled “Top 100 Young CAs 2020 announced”<sup>13</sup>;
- A table showing the geographical spread of the opponent’s members<sup>14</sup> showing that, in the UK, it has 19,644 members, 2763 “students” and 755 “apprentices”;
- A copy of the opponent’s Consolidated Financial Statement for 2017<sup>15</sup> illustrating that its “Subscriptions and operating income” was £17.8 million;
- The Wikipedia entry for the opponent<sup>16</sup> states that it is “the world’s first professional body of Chartered Accounts (CAs)” receiving its Royal Charter in 1854 (granted to The Edinburgh Society of Accountants, being one of the three bodies that the opponent originated from). A copy of this Royal Charter is also provided<sup>17</sup>;
- A copy of a decision of the High Court<sup>18</sup> where the opponent was one of three parties bringing a passing off claim. The Mr Justice Roth issued an Order granting judgment in default against the respondents. There was a claim by the current opponent that the goodwill in its business was known by the sign “CA”. This is not the same as “the High Court recognising the rights of the Opponent in the CA Mark” as stated by Mr Watt<sup>19</sup>. Rather, it was a default order issued because of the absence of defences from the respondents.

32. It was submitted, on behalf of the applicant, that the opponent has not shown use in a trade mark sense but, rather, only as a collective mark. As my previous comments indicate, this is a point conceded by the opponent but is not fatal to its case because use of a collective mark is for “distinguishing goods or services of

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<sup>12</sup> Exhibit JW1

<sup>13</sup> Exhibit JW2

<sup>14</sup> Exhibit JW5

<sup>15</sup> Exhibit JW11

<sup>16</sup> A copy of which is provided at JW14

<sup>17</sup> **At Exhibit ???**

<sup>18</sup> At Exhibit JW25

<sup>19</sup> At para 10 of his witness statement



members of the association which is the proprietor of the mark from those of other undertakings” (see para 24 above). In this respect, it is clear to me that in the region of 20,000 members in the UK are eligible to use the indication CA in a trading name or after their personal name to indicate that they are certified as a Chartered Accountant by the opponent. Taking account of the number of members in the UK, the range of services typically offered by an accountant it is reasonable to assume that this range of services are offered across the membership of the opponent during the relevant five-year period. Applying this approach to the list of services that the opponent has been put to proof, I find that the following are services typically provided by an accountant and that the opponent has demonstrated genuine use in the relevant period:

**Class 35:** ...; *accountancy services; advice relating to business acquisitions, business mergers, ... preparation of accounts; ... economic forecasting and analysis, all for business purposes; ... management accounting; auditing services; book keeping services; ...; computerised accounting; preparation of tax returns; financial reporting; ... insolvency services; investment business services; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 36:** *Financial affairs; financial management consultancy services; monetary affairs; actuarial services; administration of financial affairs; financial management, planning and research; preparation of financial reports and analysis; tax consultations; insolvency services; investment business services; provision of financial information; preparation of financial reports; financial appraisals; valuations; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *Legal services, in the form of company formation and registration services; ... information, advisory and consultancy services relating to all the*

*foregoing, including such services provided on-line from a computer database or the Internet.*

33. In respect of the following list of services, I find that these are either too broad and include services that go beyond what an accountant would normally be expected to provide or are specific but not a service that an accountant would normally undertake. I conclude that the opponent may not rely upon such services:

**Class 35:** *Business management; management consultancy services; business administration; office functions ... business management and business organisation; business administration services; preparation of business reports; ... professional business consultation; ... business enquiries; ... corporate advisory services;... preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *... Arbitration services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

34. In summary, in respect of the opponent's earlier 247654B Collective Mark, for the purposes of section 5(2)(b) and section 5(3), it may rely upon the list of services in paragraph 32, above and also the list of goods and services for which the opponent was not put to proof of use (shown at paragraph 28).

### **Section 5(2)(b)**

35. Section 5(2)(b) of the Act is as follows:

"5(2) A trade mark shall not be registered if because-

(b) it is similar to an earlier trade mark and is to be registered for goods or services identical with or similar to those for which the earlier trade mark is

protected, there exists a likelihood of confusion on the part of the public, which includes the likelihood of association with the earlier trade mark”.

36. Section 5A of the Act is as follows:

“5A Where grounds for refusal of an application for registration of a trade mark exist in respect of only some of the goods or services in respect of which the trade mark is applied for, the application is to be refused in relation to those goods and services only.”

### **Comparison of goods and services**

37. Section 60A of the Act provides:

“(1) For the purpose of this Act goods and services-

(a) are not to be regarded as being similar to each other on the ground that they appear in the same class under the Nice Classification.

(b) are not to be regarded as being dissimilar from each other on the ground that they appear in different classes under the Nice Classification.

(2) In subsection (1), the “Nice Classification” means the system of classification under the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks of 15 June 1957, which was last amended on 28 September 1975.”

38. In the judgment of the Court of Justice of the European Union in *Canon*, Case C-39/97, the court stated at paragraph 23 of its judgment that:

“In assessing the similarity of the goods or services concerned, as the French and United Kingdom Governments and the Commission have pointed out, all the relevant factors relating to those goods or services themselves should be

taken into account. Those factors include, inter alia, their nature, their intended purpose and their method of use and whether they are in competition with each other or are complementary”.

39. The relevant factors identified by Jacob J. (as he then was) in the *Treat* case, [1996] R.P.C. 281, for assessing similarity were:

- (a) The respective uses of the respective goods or services;
- (b) The respective users of the respective goods or services;
- (c) The physical nature of the goods or acts of service;
- (d) The respective trade channels through which the goods or services reach the market;
- (e) In the case of self-serve consumer items, where in practice they are respectively found or likely to be, found in supermarkets and in particular whether they are, or are likely to be, found on the same or different shelves;
- (f) The extent to which the respective goods or services are competitive. This inquiry may take into account how those in trade classify goods, for instance whether market research companies, who of course act for industry, put the goods or services in the same or different sectors.

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**Class 35**

40. All of the applicant’s services are accountancy services and covered by the opponent’s broad term *accountancy services*. The services are, therefore, identical.

## **Class 36**

41. The applicant's services are insolvency services or advisory services relating to the same and are, self-evidently, identical to the opponent's *insolvency services* or *advisory ... services relating to all the foregoing ...*

3412200 HannawayCA and 3416161 Hannaway ca and device (series of 4)

42. The services listed in both these applications can be described as accountancy services, book keeping or consulting/providing advice relating to the same. These are self-evidently identical to the opponent's *accountancy services; book keeping services* and *advisory and consultancy services relating to all the foregoing*.

### **Comparison of marks**

43. It is clear from *Sabel BV v. Puma AG* (particularly paragraph 23) that the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details. The same case also explains that the visual, aural and conceptual similarities of the marks must be assessed by reference to the overall impressions created by the marks, bearing in mind their distinctive and dominant components. The Court of Justice of the European Union stated at paragraph 34 of its judgment in Case C-591/12P, *Bimbo SA v OHIM*, that:

“.....it is necessary to ascertain, in each individual case, the overall impression made on the target public by the sign for which registration is sought, by means of, inter alia, an analysis of the components of a sign and of their relative weight in the perception of the target public, and then, in the light of that overall impression and all factors relevant to the circumstances of the case, to assess the likelihood of confusion.”

44. It would be wrong, therefore, to artificially dissect the trade marks, although, it is necessary to take into account the distinctive and dominant components of the marks and to give due weight to any other features which are not negligible and therefore contribute to the overall impressions created by the marks.

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45. The opponent's mark consists wholly of two letters "CA" with no one letter more dominant than the other and, consequently, the mark's distinctiveness resides in the combination of the letters. In respect of the applicant's "HCA" mark, the considerations are similar, with the mark consisting of three letters and the distinctive character resides in the combination of these three letters.

46. The opponent's mark and the applicant's mark share the letters "CA" but differ in that the applicant's mark has the letter "H" appearing before the letters "CA". Therefore, the beginning of the marks are different and the marks are different in length. Taking all of this into account, I conclude that they share a medium level of visual similarity.

47. Aurally, the opponent's mark consists of the two syllables "SEE" and "A". The applicant's mark consists of the three syllables "ACH", "SEE" and "A". Therefore, in parallel to the visual analysis, they share two sounds and differ in that the applicant's mark has an additional first syllable. I conclude that the respective marks also share a medium level of aural similarity.

48. Conceptually, the applicant's mark has no meaning. Some, including many of the relevant consumers of the respective services will understand the letters "CA" to be a reference to "Chartered Accountant", however, no such meaning is likely to be attributed to the letters "C" and "A" appearing in the mark "HCA". The conceptual message of the letters "CA" is concealed by the addition of the letter "H" at the start of the mark. This creates a conceptual distinction between the two.

3412200 HannawayCA

49. In respect of the applicant "HannawayCA" mark, despite there being no space between "Hannaway" and "CA", the mark presents as two consisting of two different elements. Both these elements contribute to the mark's distinctive character but the word "Hannaway" is the dominant and distinctive element. The "CA" element is not negligible.

50. Visually, the applicant's mark is dominated by the word "Hannaway" but the CA element presents separately and is identical to the opponent's mark. Taking all of this into account I conclude that they share a low level of visual similarity.

51. Aurally, the applicant's mark consists of the five syllables HAN-AH-WAY-SEE-A. The last two coincide with the opponent's mark and I conclude that share a low level or slightly higher level of aural similarity.

52. Conceptually, the applicant's mark presents as a name and the letters CA. Whilst the letters may be perceived as having no meaning, the evidence of both parties is that, in respect of the services in issue, that they will be understood as a reference to "Chartered Accountant". This creates an element of conceptual similarity between the marks that I would judge to be about a medium level.

3416161 Hannaway ca and device (series of 4)

53. Whilst this application consists of a series of 4 marks, the differences in the colour options have very little impact on my analysis and it is sufficient that I consider just two of the four marks.



54. In respect of this "banner" version of its word and device mark, it presents as three distinct elements, namely, the device at the start of the mark, the word "hannaway" and the letters "CA". All three elements contribute to its distinctive character but by virtue of its size and position in the middle of the mark, it is the word "hannaway" that is dominant. The device element, by virtue of being at the front of the mark and by nature of its design is more distinctive than the "CA" element but the latter is not negligible and contributes to the distinctive character of the mark.

55. The considerations here are similar to the comparison with the applicant's "HannawayCA" word mark but the level of visual similarity will be lower still because

the stylisation, shading (or colour in respect of the other version of this mark in the series) and the presence of the device element at the front of the mark. The “ca” element remains clearly as a separate element within the mark with its separation from the word “hannaway” being highlighted by it appearing in a different shade/colour. I conclude that the visual similarity is very low to low.

56. The device element present in the opponent’s mark plays no part in the aural characteristics of the marks because it will be referred to as a “hannaway ca” mark. Therefore, as with the previous comparison, there is a low level of aural similarity or slightly higher.

57. Similarly, the device element will not contribute in any meaningful way to the mark’s identity and I conclude that the respective marks share a medium level of conceptual similarity.



58. In this “square” version of the word and device mark the size and position of the device results in it being the dominant and distinctive part of the mark. The “hannaway ca” part is much smaller but still plays a distinctive role within the mark. The “ca” is the smaller element of that part but it retains its role within the phrase “hannaway ca”. Whilst these different proportions do not impact upon the aural or conceptual characteristics, it further reduces the visual similarity to very low. The aural similarity is low or slightly higher and the conceptual similarity is medium.

### **Average consumer and the purchasing act**

59. The average consumer is deemed to be reasonably well informed and reasonably observant and circumspect. For the purpose of assessing the likelihood of confusion, it must be borne in mind that the average consumer's level of attention is likely to vary according to the category of goods or services in question: *Lloyd Schuhfabrik Meyer, Case C-342/97*.



60. In *Hearst Holdings Inc, Fleischer Studios Inc v A.V.E.L.A. Inc, Poeticgem Limited, The Partnership (Trading) Limited, U Wear Limited, J Fox Limited*, [2014] EWHC 439 (Ch), Birss J. described the average consumer in these terms:

“60. The trade mark questions have to be approached from the point of view of the presumed expectations of the average consumer who is reasonably well informed and reasonably circumspect. The parties were agreed that the relevant person is a legal construct and that the test is to be applied objectively by the court from the point of view of that constructed person. The words “average” denotes that the person is typical. The term “average” does not denote some form of numerical mean, mode or median.”

61. The services in issue are those that would be expected to be provided by an accountant. The average consumer for such services is often businesses but also individuals, who require assistance with issues such as tax matters. The purchasing process is likely to be primarily visual in nature with providers being identified from online research or from a business directory or similar. However, word of mouth recommendations may also play a part and I do not ignore that aural aspects may also play a role.

62. The level of care and attention paid during the purchasing process is likely to be higher than for everyday goods and services. There will be a need to locate a provider that offers the precise services required and the consumer may make comparisons between providers regarding prices and suitability for the tasks required. Taking all of this into account, I conclude that there is a medium-high level of care and attention.

### **Distinctive character of the earlier trade mark**

63. In *Lloyd Schuhfabrik Meyer & Co. GmbH v Klijsen Handel BV*, Case C-342/97 the CJEU stated that:

“22. In determining the distinctive character of a mark and, accordingly, in assessing whether it is highly distinctive, the national court must make an overall assessment of the greater or lesser capacity of the mark to identify the goods or services for which it has been registered as coming from a particular undertaking, and thus to distinguish those goods or services from those of other undertakings (see, to that effect, judgment of 4 May 1999 in Joined Cases C-108/97 and C-109/97 *Windsurfing Chiemsee v Huber and Attenberger* [1999] ECR I-0000, paragraph 49).

23. In making that assessment, account should be taken, in particular, of the inherent characteristics of the mark, including the fact that it does or does not contain an element descriptive of the goods or services for which it has been registered; the market share held by the mark; how intensive, geographically widespread and long-standing use of the mark has been; the amount invested by the undertaking in promoting the mark; the proportion of the relevant section of the public which, because of the mark, identifies the goods or services as originating from a particular undertaking; and statements from chambers of commerce and industry or other trade and professional associations (see *Windsurfing Chiemsee*, paragraph 51).”

64. It is the applicant’s position is that the opponent’s “CA” mark is not distinctive. As I pointed out at the hearing, it is not open to me to reach such a finding because section 72 of the Act requires that I accept that registration is prima facie evidence of validity. In the absence of any challenge to the validity of these registrations, I must proceed on the basis that the CA mark has at least the minimum level of distinctive character for registration but I acknowledge that its inherent distinctiveness is low because of the consumer’s understanding that it is a reference to “chartered accountant”.

65. In respect of the level of acquired distinctive character, the use of the mark reflected by the number of members of the opponent is in the region of 20,000 in the UK, half of which are claimed to be in Scotland. This is not particularly large but is sufficient for it to be known, at least in the trade, as indicating members of the opponent. I also note the long-standing nature of the opponent and that it has been

using the letters “CA” to indicate members since 1951<sup>20</sup>. Taking this into account, I conclude that the mark benefits from an enhanced level of distinctive character within the trade but less so amongst non-business consumers.

### **GLOBAL ASSESSMENT – Conclusions on Likelihood of Confusion.**

66. The following principles are obtained from the decisions of the EU courts in *Sabel BV v Puma AG*, Case C-251/95, *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc*, Case C-39/97, *Lloyd Schuhfabrik Meyer & Co GmbH v Klijsen Handel B.V.* Case C-342/97, *Marca Mode CV v Adidas AG & Adidas Benelux BV*, Case C-425/98, *Matratzen Concord GmbH v OHIM*, Case C-3/03, *Medion AG v. Thomson Multimedia Sales Germany & Austria GmbH*, Case C-120/04, *Shaker di L. Laudato & C. Sas v OHIM*, Case C-334/05P and *Bimbo SA v OHIM*, Case C-591/12P:

(a) The likelihood of confusion must be appreciated globally, taking account of all relevant factors;

(b) the matter must be judged through the eyes of the average consumer of the goods or services in question, who is deemed to be reasonably well informed and reasonably circumspect and observant, but who rarely has the chance to make direct comparisons between marks and must instead rely upon the imperfect picture of them he has kept in his mind, and whose attention varies according to the category of goods or services in question;

(c) the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details;

(d) the visual, aural and conceptual similarities of the marks must normally be assessed by reference to the overall impressions created by the marks bearing in mind their distinctive and dominant components, but it is only when all other components of a complex mark are negligible that it is permissible to make the comparison solely on the basis of the dominant elements;

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<sup>20</sup> See Wikipedia entry at Exhibit JW14

(e) nevertheless, the overall impression conveyed to the public by a composite trade mark may be dominated by one or more of its components;

(f) however, it is also possible that in a particular case an element corresponding to an earlier trade mark may retain an independent distinctive role in a composite mark, without necessarily constituting a dominant element of that mark;

(g) a lesser degree of similarity between the goods or services may be offset by a great degree of similarity between the marks, and vice versa;

(h) there is a greater likelihood of confusion where the earlier mark has a highly distinctive character, either per se or because of the use that has been made of it;

(i) mere association, in the strict sense that the later mark brings the earlier mark to mind, is not sufficient;

(j) the reputation of a mark does not give grounds for presuming a likelihood of confusion simply because of a likelihood of association in the strict sense;

(k) if the association between the marks creates a risk that the public might believe that the respective goods or services come from the same or economically linked undertakings, there is a likelihood of confusion.

67. The applicant's defence is predicated on a basic misunderstanding of the scope of rights of a collective mark. As I discussed earlier, Paragraph 2 of Schedule 1 of the Act requires that a collective mark can distinguish services of members of an association which is the proprietor of the mark from those of other undertakings. It is not necessary that the opponent uses it to distinguish its services from those of other undertakings. Rather, the opponent's mark is infringed where the letters "CA" are used in such a manner as to suggest that the service provider is a member of the opponent. Consequently, I dismiss the defence put forward by Mr Hegarty, at the

hearing, that the opponent cannot succeed because no use has been shown in an ordinary trade mark.

68. The applicant also relies upon a defence based upon an approach that the letters “CA” are not unique to the opponent and that there of lots of bodies (some with offices in London) around the world that also use it. To support this, Mr Hegarty drew my attention to:

**Exhibit JH17:** an extract from charteredaccountantsworldwide.com providing information of organisations around the world that represent chartered accountants. The only UK entry relates to The Institute of Chartered Accountants In England and Wales (ICAEW) but it makes no reference to use of “CA” alone.

**Exhibit JH139:** showing an expired EU mark for “HCA” formerly held by ICAEW;

**Exhibit JH149:** showing UK and EU trade mark registrations for various marks incorporating the letters “CA”. Mr Watt<sup>21</sup> responded that the opponent has a co-existence arrangement in place with two of these, namely TGC Cyprus Ltd and Credit Agricole that act to prevent the risk of confusion.

69. Firstly, it is well established<sup>22</sup> that such evidence is rarely helpful and, secondly, such evidence overlooks the fact that it is the opponent who has the rights to use it in the UK and that other bodies around the world whose members may attempt to use the letters “CA” in the UK may be in conflict with the opponent’s rights. Trade mark rights are territorial in nature and use of the letters “CA” by other parties in jurisdictions outside the UK is not an acceptable reason for the applicant to use the letters in the UK without being a member of the opponent. Consequently, I dismiss this limb of the applicant’s defence.

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<sup>21</sup> Para 12 of his second witness statement

<sup>22</sup> See *Zero Industry Srl v OHIM*, Case T-400/06, para 73

70. It is quite clear from the applicant's statements and evidence that it strongly refutes that the letters "CA" should be monopolised by a single entity and that the opponent's CA mark is not distinctive. The applicant has referred to case law regarding the distinctiveness of marks and the impact this has upon their acceptability for registration. The opponent's mark is already registered as a collective mark and it remains, unchallenged, on the Register. Under section 72 of the Act its registration is prima facie evidence of validity and I must assume that it has at least the minimum level of distinctive character for registration. Further, I have also recognised that its use in the UK has resulted in the mark benefiting from an enhanced level of distinctive character. Further, weak distinctive character of the earlier mark does not preclude a finding of a likelihood of confusion<sup>23</sup>. Consequently, I dismiss this limb of the applicant's defence.

71. The applicant has also progressed its case on the misapprehension that the opponent is only able to rely upon use in respect of services that it undertakes as an awarding body and membership association. These services are identified at Appendix 1 of the applicant's final written submissions as *supervision of accountancy businesses* in Class 35 and various education and instruction services, some publication services and provision of information, advice and consultancy in Class 41. The services are of the type that a professional association may provide to its members (and may wish to identify by way of a traditional trade mark). These are not the services that its members provide in their capacity as accountants chartered by the opponent. It is the services of the members for which the collective mark is entitled to be protected (because the mark is used to indicate members of the opponent and not the services it provides). My considerations regarding genuine use took this into account and I have found these services to be identical to the services included in the contested applications.

72. The applicant relies upon a Canadian case<sup>24</sup> and a UK Registry case<sup>25</sup> to support his position that acronyms are weak marks and therefore small differences

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<sup>23</sup> See *L'Oréal SA v OHIM*, Case C-235/05 P, para 45

<sup>24</sup> Citation 2019 TMOB 106 regarding the trade mark CIMA being opposed where the earlier mark was CMA

<sup>25</sup> BL O-115-08 ACAS Trade Mark

can be sufficient to differentiate between the marks. In respect of two of the three contested marks, only HCA is an acronym different to that relied upon. In the other two contested marks the acronym used is the same (albeit with additional elements and, in the device marks, with the “CA” element presented in a stylised form) as the opponent’s mark. I keep all of this in mind when making my decision.

73. The applicant also provided numerous cases illustrating that some similarity in names or terms does not necessarily lead to consumer confusion. I accept this but also recognise that each case turns on its facts. In this case I have found that:

- I am satisfied that the opponent has genuinely used its collective mark in respect of the services that an accountant may be expected to provide and is covered by the opponent’s specification (the list of surviving services is set out in paragraph 32, above);
- The applicant’s services are identical to these services;
- The distinctive character of the applicant’s HCA mark resides in the combination of the three letters;
- It shares a medium level of visual and aural similarity but that it is conceptually distinct from the applicant’s mark;
- Both the “Hannaway” and “CA” elements contribute to the distinctive character of the applicant’s HannawayCA mark but the “Hannaway” element is dominant;
- It shares a low level of visual similarity, a low or slightly higher level of aural similarity and a medium level of conceptual similarity to the opponent’s mark;
- The banner version of the series marks consists of three distinct elements with the word “Hannaway” being the dominant element;
- They share a very low level of visual similarity, a low or slightly higher level of aural similarity and a medium level of conceptual similarity to the opponent’s mark;
- The square version of the series marks has very similar considerations, but I found that its visual similarity was lower;

- The opponent's mark has at least the minimum level of inherent distinctive character for registration and that this is enhanced through use within the trade but less so with individual consumers.

#### 3412213 HCA

74. Considering the applicant's HCA mark first, despite its similarities to the opponent's mark arising from the letters "CA" appearing in both, the conceptual identity of the opponent's mark totally evaporates when the letter "H" is placed at the front of the mark. Therefore, even acknowledging that the respective services are identical, it is unlikely that the applicant's mark will even bring the opponent's mark to mind let alone give rise to a likelihood of confusion. Therefore, I am strongly of the view that there is no likelihood of confusion and this ground fails against this mark.

#### 3412200 HannawayCA

75. Turning to the applicant's HannawayCA word mark, as I have already noted it presents as the two elements "Hannaway" and "CA". This is likely to be perceived as the surname "Hannaway" and the indication "CA". The opponent's collective mark is used by its members to indicate that they are a member of the opponent and are certified as such. The evidence illustrates that the typical use is to place the letters "CA" after the individual's name or to use the letters in the trading name. This is precisely how the applicant is using the "CA" element of his mark. Further, all the services of the application are those provided by an accountant (unsurprising because this is the business of the applicant), therefore, when taking the mark as a whole, it is likely to be perceived as indicating an accountant named Hannaway who is a member of the opponent and certified by them. Whilst I accept that it is likely a proportion of potential or existing customers of the applicant may not be aware of the significance of the letters, a significant proportion of average consumers will be aware and many are likely to be aware that accountancy is a profession where membership of an industry body is desirable and something that is promoted by providers by way of placing letters after the provider's name. This is something the



applicant has referred to when acknowledging that members of other Chartered Accountancy Institutes are permitted to use acronyms such as “ACA” and “FCA”<sup>26</sup>.

76. The applicant is not a member of the opponent and is not authorised to use the letters in the UK as part of his business name. The presence of the letters “CA” in the mark creates the false impression that the applicant or its partners are members of the opponent and this is likely to create a likelihood of confusion.

77. In conclusion, the opponent succeeds in its entirety against the applicant’s 3412200 “HannawayCA” mark.

3416161 hannaway ca and device (series of 4)

78. The considerations in respect of these marks is similar to those in respect of the word version of the mark. I accept that these marks are visually less similar to the opponent’s mark, however, as with the word mark, the “CA” element is distinguished from the word “hannaway”, in this case, because it is presented in a different tone/colour. The impact of this presentation is that it conveys the message to the consumer that the mark refers to an individual named “Hannaway” who is a member of the opponent. Therefore, despite the greater visual differences, I find that there is a likelihood of confusion in the sense that, upon encountering the mark, the UK consumer will believe that the CA element indicates that the trader is a member of the opponent when it is not. In reaching this decision, I have kept in mind that in the “square” version of the mark, the device dominates but the “hannaway ca” elements retains a distinctive character within the mark and conveys the same message to consumers despite these elements having a lesser visual impact in the mark.

79. In summary, this ground is successful in its entirety against all four marks in the series.

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<sup>26</sup> Mr Hannaway’s second witness statement, para 50 and Exhibit JH147

### **Section 5(4)(a)**

80. I recognise that the test for misrepresentation is different to that for likelihood of confusion, namely, that misrepresentation requires “a substantial number of members of the public are deceived” rather than whether the “average consumer are confused”. However, as recognised by Lewinson L.J. in *Marks and Spencer PLC v Interflora*, [2012] EWCA (Civ) 1501, it is doubtful whether the difference between the legal tests will produce different outcomes. Certainly, I believe that in respect of the applicant’s 3412200 HannawayCA and 3416161 hannaway ca (and device) applications, this is the case and I find that members of the public are likely to be misled into believing the applicant’s services are provided by a member of the opponent.

81. Consequently, I find that the section 5(4)(a) ground is wholly successful in respect of the applicant’s 3412200 HannawayCA and 3416161 hannaway ca (and device) applications.

82. In respect of the applicant’s 3412213 HCA application, for the same reasons set earlier when considering the likelihood of confusion, the mark and sign do not share sufficient similarity to result in misrepresentation. I find that the outcome under section 5(4)(a) follows my finding under section 5(2)(b) and this ground fails in its entirety.

83. The opponent also claims that use of “CA” without authorisation within the field of accountancy and taxation services would be contrary to section 3 of the Consumer Protection from Unfair Trading Regulations 2008. This limb was not pursued at the hearing but neither was it expressly dropped from the pleadings. As it was not pursued and because will not improve the outcome for the opponent under section 5(4)(a), I say no more about it.

### **Section 5(3)**

84. Section 5(3) states:

“(3) A trade mark which-

- (a) is identical with or similar to an earlier trade mark, shall not be registered if, or to the extent that, the earlier trade mark has a reputation in the United Kingdom (or, in the case of a European Union trade mark or international trade mark (EC), in the European Union) and the use of the later mark without due cause would take unfair advantage of, or be detrimental to, the distinctive character or the repute of the earlier trade mark.

85. Section 5(3A) states:

“(3A) Subsection (3) applies irrespective of whether the goods and services for which the trade mark is to be registered are identical with, similar to or not similar to those for which the earlier trade mark is protected.”

86. Section 5A of the Act is as follows:

“5A Where grounds for refusal of an application for registration of a trade mark exist in respect of only some of the goods or services in respect of which the trade mark is applied for, the application is to be refused in relation to those goods and services only.”

87. The relevant case law can be found in the following judgments of the CJEU: *Case C-375/97, General Motors, Case 252/07, Intel, Case C-408/01, Adidas-Salomon, Case C-487/07, L’Oreal v Bellure* and *Case C-323/09, Marks and Spencer v Interflora* and *Case C383/12P, Environmental Manufacturing LLP v OHIM*. The law appears to be as follows.

- a) The reputation of a trade mark must be established in relation to the relevant section of the public as regards the goods or services for which the mark is registered; *General Motors, paragraph 24*.

(b) The trade mark for which protection is sought must be known by a significant part of that relevant public; *General Motors, paragraph 26*.

(c) It is necessary for the public when confronted with the later mark to make a link with the earlier reputed mark, which is the case where the public calls the earlier mark to mind; *Adidas Saloman, paragraph 29* and *Intel, paragraph 63*.

(d) Whether such a link exists must be assessed globally taking account of all relevant factors, including the degree of similarity between the respective marks and between the goods/services, the extent of the overlap between the relevant consumers for those goods/services, and the strength of the earlier mark's reputation and distinctiveness; *Intel, paragraph 42*

(e) Where a link is established, the owner of the earlier mark must also establish the existence of one or more of the types of injury set out in the section, or there is a serious likelihood that such an injury will occur in the future; *Intel, paragraph 68*; whether this is the case must also be assessed globally, taking account of all relevant factors; *Intel, paragraph 79*.

(f) Detriment to the distinctive character of the earlier mark occurs when the mark's ability to identify the goods/services for which it is registered is weakened as a result of the use of the later mark, and requires evidence of a change in the economic behaviour of the average consumer of the goods/services for which the earlier mark is registered, or a serious risk that this will happen in future; *Intel, paragraphs 76 and 77* and *Environmental Manufacturing, paragraph 34*.

(g) The more unique the earlier mark appears, the greater the likelihood that the use of a later identical or similar mark will be detrimental to its distinctive character; *Intel, paragraph 74*.

(h) Detriment to the reputation of the earlier mark is caused when goods or services for which the later mark is used may be perceived by the public in

such a way that the power of attraction of the earlier mark is reduced, and occurs particularly where the goods or services offered under the later mark have a characteristic or quality which is liable to have a negative impact of the earlier mark; *L'Oreal v Bellure NV*, paragraph 40.

(i) The advantage arising from the use by a third party of a sign similar to a mark with a reputation is an unfair advantage where it seeks to ride on the coat-tails of the senior mark in order to benefit from the power of attraction, the reputation and the prestige of that mark and to exploit, without paying any financial compensation, the marketing effort expended by the proprietor of the mark in order to create and maintain the mark's image. This covers, in particular, cases where, by reason of a transfer of the image of the mark or of the characteristics which it projects to the goods identified by the identical or similar sign, there is clear exploitation on the coat-tails of the mark with a reputation (*Marks and Spencer v Interflora*, paragraph 74 and the court's answer to question 1 in *L'Oreal v Bellure*).

### **Reputation**

88. As I have already noted, the opponent has been using the letters "CA" since 1951 and it currently has about 20,000 members in the UK. The mark is a collective mark that members of the opponent are entitled to use it after their name or in a trade name to indicate this. As Mr Lake conceded, the opponent is "not the biggest accounting body", but it is long established and with a reasonable number of members, half of which are practising in Scotland, half in the rest of the UK. I conclude that the opponent's mark has the requisite reputation.

### **Link**

89. It is well established that the level of similarity required for the public to make a link between the respective marks for the purposes of 5(3) may be less than the level of similarity required to create a likelihood of confusion<sup>27</sup>. It is sufficient that the

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<sup>27</sup> *Intra-Press SAS v OHIM*, Joined cases C-581/13P & C-582/13P, para 72

contested marks bring the earlier mark to mind. I have found that the respective services are identical and that the respective marks share sufficient similarity for there to be a likelihood of confusion between the opponent's mark and the applicant's 3412200 HannawayCA and 3416161 hannaway ca and device (series of 4) marks. It follows that the necessary link will also be established.

90. In respect of the applicant's 3412213 HCA mark, the significance of CA becomes totally obscured by the addition of the letter "H" at the front of the mark and I find that this mark will not bring the opponent's CA mark to mind but, rather it will retain the impression of an indivisible combination of three letters. In the absence of the requisite link, this ground must fail against this application and I need not comment further.

### ***Detriment to reputation***

91. The opponent relies upon two claim of detriment, the first of which is a claim to detriment to its mark's reputation arising from the false expectation created by the letters CA appearing in the applicant's marks that it (or its partners) have achieved the necessary qualifications to be a member of the opponent. Such a false expectation will only impact upon the reputation of the opponent's mark in circumstances where poor quality services are provided by the applicant.

92. It has been commented upon<sup>28</sup> that detriment to reputation is difficult to establish simply because the applicant may provide potentially poor quality services. There is no evidence of this or even a claim that this is so. Therefore, even if the consumer falsely believes that the applicant is a member of the opponent, there is nothing before me to demonstrate that this would automatically lead to detriment to the opponent's reputation. Consequently, I find that this limb of the opponent's section 5(3) case fails.

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<sup>28</sup> See *Unite The Union v The Unite Group Plc*, Case BL O/219/13, para 46 and 47

### ***Detriment to distinctive character***

93. The opponent's second limb is that the public trust in the mark "CA" to identify a person qualified by the opponent will be undermined by use of the applicant's marks in respect of someone or a business not so qualified.

94. In *Environmental Manufacturing LLP v OHIM*, Case C-383/12P at [34], the CJEU stated that for such a claim to be successful it requires evidence of a change in the economic behaviour of the average consumer of the services for which the earlier mark was registered, consequent on the use of the later mark, or a serious likelihood that such a change will occur in the future. However, a change in consumers' economic behaviour could be inferred from the inherent probabilities of the situation<sup>29</sup>.

95. In the current case, use of the applicant's marks will weaken the ability of the letters "CA" to exclusively indicate, in the UK, that a trader is a member of the opponent. This will result in the immediate connection that the consumer makes between the use of "CA" to indicate membership of the opponent being undermined. A consumer would more readily switch from a member of the opponent to the applicant in the false belief that it too was a member. Therefore, I conclude that this limb of the opponent's 5(3) case succeeds in its entirety in respect of the applicant's 3412200 HannawayCA and 3416161 hannaway ca and device (series of 4) marks.

### ***Unfair advantage***

96. The opponent claims that use of the "CA" mark in the UK by the someone not qualified by the opponent will take unfair advantage of its investment in the mark and the standards of services and professional ability associated with the mark. Unfair advantage occurs when, by reason of a transfer of the image of the mark to the services of the applicant, there is clear exploitation on the coat tails of the mark with a reputation<sup>30</sup>. As I have already commented, because of the inclusion of the letters

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<sup>29</sup> *32Red Plc v WHG (International) Limited and others* [2011] EWHC 665 (Ch), para 133

<sup>30</sup> See *L'Oreal v Bellure*, C-487/07 at [41]

“CA”, the applicant’s marks impart the message that his business is qualified by the opponent when it is not and, whilst the applicant is clearly of the contrary view, use of “CA” will result in a clear exploitation of the reputation and distinctive character of the opponent’s mark leading to an unfair advantage being taken. I, therefore, also conclude that this limb of the opponent’s 5(3) case succeeds in its entirety in respect of the applicant’s 3412200 HannawayCA and 3416161 hannaway ca and device (series of 4) marks.

### **Section 3(6)**

97. Section 3(6) of the Act states:

“A trade mark shall not be registered if or to the extent that the application is made in bad faith.”

98. The relevant case-law covering trade mark applications made in bad faith can be found in the following cases: *Chocoladefabriken Lindt & Sprüngli*, CJEU, Case C-529/07, *Malaysia Dairy Industries*, CJEU, Case C-320/12, *Koton*, CJEU, Case C-104/18P, *Sky v Skykick*, CJEU, Case C-371/18, *Hotel Cipriani SRL and others v Cipriani (Grosvenor Street) Limited and others*, [2009] RPC 9 (approved by the Court of Appeal in England and Wales: [2010] RPC 16), *Trump International Limited v DDTM Operations LLC*, [2019] EWHC 769 (Ch), *Copernicus-Trademarks v EUIPO*, General Court of the EU, Case T-82/14, *Daawat Trade Mark, The Appointed Person*, [2003] RPC 11, *Saxon Trade Mark*, [2003] EWHC 295 (Ch), *Mouldpro ApS v EUIPO*, General Court of the EU, Case T-796/17, *Alexander Trade Mark, The Appointed Person*, BL O/036/18, *Red Bull GmbH v Sun Mark Limited and Sea Air & Land Forwarding Limited* [2012] EWHC 1929 (Ch) and *Sky v Skykick* [2020] EWHC, 990 (Ch).

99. Insofar as the law is relevant to the current case, it is as follows:

- (a) While in everyday language the concept of ‘bad faith’ involves a dishonest state of mind or intention, the concept of bad faith in trade mark law must be understood in the context of trade: *Sky* CJEU.



(b) The mere fact that the applicant knew that another party used the trade mark in the UK does not establish bad faith: *Lindt, Koton* (paragraph 55). The applicant may have reasonably believed that it was entitled to apply to register the mark, e.g. where there had been honest concurrent use of the marks: *Hotel Cipriani*.

(c) The applicant's intention (i.e. objective) is a subjective factor which must be determined objectively by the competent authority. An overall assessment is required, which must take account of all the factual circumstances relevant to the particular case: *Lindt*.

(d) The matter must be judged at the relevant date, which is the date of the application for registration: *Lindt*.

(e) It is necessary to ascertain what the applicant knew at the relevant date: *Red Bull*. Evidence about subsequent events may be relevant, if it casts light backwards on the position at the relevant date: *Hotel Cipriani*.

(f) An allegation of bad faith is a serious allegation which must be distinctly proved, but in deciding whether it has been proved, the usual civil evidence standard applies (i.e. balance of probability). This means that it is not enough to establish facts which are as consistent with good faith as bad faith: *Red Bull*.

100. The correct approach to the assessment of bad faith claims is as follows. According to *Alexander Trade Mark*, the key questions for determination in such a case are:

(a) What, in concrete terms, was the objective that the applicant has been accused of pursuing?

(b) Was that an objective for the purposes of which the contested application could not be properly filed? and

(c) Was it established that the contested application was filed in pursuit of that objective?

101. There are two limbs to the opponent's case. The first of these is that it wrote to the applicant requesting that it withhold use of its "CA" marks and it was following this that the contested applications were filed and that, consequently the filing of the applications amounted to bad faith. Was this a proper objective and does it illustrate a dishonest state of mind<sup>31</sup>? It is necessary to consider more of the factual background:

- (i) Mr Hannaway's company was already trading as HannawayCA prior to being contacted by the opponent;
- (ii) The evidence is that he strongly believes that he should be able to use "CA" as it is no more than a common abbreviation indicating "chartered accountant".

102. Firstly, the opponent's comments regarding the tone of the applicant's communications with the opponent do not directly show that the applicant acted in bad faith. The motives of the applicant are clear (as noted above) and do not indicate an obvious dishonest state of mind. Rather it indicates that he was trying to protect what he believed to be a trading name that the business was entitled to use. Therefore, it cannot be said that the applications were made with the aim of engaging unfairly in competition.

103. Of course, I have found that the applicant was mistaken to believe it was free to use "CA" as an indicator that it is a business of "chartered accountants" because, in the UK, "CA" is a registered collective mark controlled by the opponent and for use by its members to indicate so. However, this does not distract from, what appears from the evidence, to be the honest intentions of the applicant. The objective view is likely to be that the applicant acted reasonably when applying for the mark.

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<sup>31</sup> As required in SkyKick, C-371/18

104. Taking all of this into account, I find that there is no evidence that the applicant acted in bad faith even if he was mistaken in its belief that it was free to use “CA”.

105. The second limb is based upon the applicant’s actions being in breach of the Code of Ethics applicable to the members (including the applicant) of Chartered Accounts Ireland. This is generally outside the scope of the issues before me. A claim of bad faith is only relevant insofar as it relates to the act of filing the contested applications. Any other actions or behaviours, whilst they may be relevant as potentially being indicative of a pattern of behaviour, they are not otherwise issues for the Registry. Further, the correct body to consider alleged breaches its Code of Ethics is Chartered Accountants Ireland and not the UK Trade Mark Registry. With this in mind, the assertions relating to this limb fall to be decided by Chartered Accountants Ireland. The opponent does state under this limb that use of “CA” in the knowledge that it is the exclusive property of the opponent is contrary to the Code of Ethics and falls short of acceptable commercial behaviour. The underlined claim goes wider than assessing the applicant’s behaviour within the framework of this Code of Ethics. In respect of this claim, I recorded earlier, the mere fact that the applicant knew that another party used the mark in the UK does not establish bad faith and, in respect of the first limb of the bad faith claim, I concluded that the applicant was not acting with dishonest intention when filing for the contested applications. This finding extends to this overlapping point raised in the second limb of the claim.

106. In summary, the opponent’s case regarding bad faith fails in all three oppositions.

## **Summary**

107. The oppositions have been successful in respect of all the goods and services of applications 3412200 HannawayCA and 3416161 hannaway ca and device (series of 4). These applications are refused registration.

108. The opposition against application 3412213 HCA has failed and it is permitted to proceed to registration.

## **COSTS**

109. The opponent has been successful in two of its oppositions but failed in its third. On balance, therefore, it is entitled to a contribution towards its costs but reduced to reflect its unsuccessful opposition. The oppositions were consolidated and both parties provided a single set of evidence. This applicant's evidence was very detailed and repeatedly returned to the same issues and at times also addressed a misunderstanding regarding the scope of the opponent's rights. The opponent's evidence was sometimes muddled in nature failing to make a distinction between use as a collective mark and use as an ordinary mark and also including statements regarding use of its stylised marks when it was conceded at the hearing that it had very little if any use. Therefore, both sides' evidence was more voluminous than required for a case of this nature. I keep these points in mind.

110. I set out the costs each party would be entitled to in order to reach a conclusion on the final amount of the opponent's award. The opponent's sum in respect of its two successful oppositions is calculated as follows:

Preparing statements and considering other side's statement x 2	£500
Official fees x 2	£400
Preparing evidence and considering other side's evidence	£600
Preparing for & attending hearing	£800
<b>TOTAL</b>	<b>£2300</b>

111. To be offset against this is the applicant's award of costs for successfully defending one of the oppositions. The applicant was unrepresented in these proceedings but in its completed costs proforma the costs of a legal advisor are included. No award will be made for legal advice because the applicant has acted in these proceedings as an unrepresented litigant. I also point out that awards of costs by the Registry are, other than in exceptional cases and where expressly pleaded, made on a contributory basis rather than actual costs.

112. A litigant-in-person is offered an opportunity to submit a completed costs proforma to ensure a fair contributory award is made and that the litigant-in-person does not receive an award greater than his actual expenses. The costs proforma details a total of 260 hours for Mr Hannaway. This strikes me as an excessive amount of time even taking account that Mr Hannaway is not an expert in the field. Therefore, I reduce the award for completing the forms and considering the other side's forms to a total of 15 hours. In respect of considering the opponent's evidence and compiling the applicant's evidence I reduce the award from the claimed 215 hours to a more reasonable 45 hours. Finally, in respect of preparing for, and attending the hearing, 45 hours is claimed. This, no doubt reflects the level of detail provided in the final written submissions that were relied upon at the hearing, but this also strikes me as excessive and consider 30 hours to be the upper limit for such activities. The award in favour of the applicant is in respect of one of the three oppositions and, therefore, it is appropriate that the award reflects only a third of this time. The Litigants in Person (Costs and Expenses) Act 1975 and the Civil Procedure Rules set the rate at £19 per hour (Practice Direction 46, 3.4).

113. Taking all of this into account, the applicant is entitled to an award of costs, calculated as follows:

Considering statement and preparing own statement (5 hours)	£95
Preparing evidence and considering other side's evidence (15 hours)	£285
Preparing for & attending hearing (10 hours)	£190
TOTAL	£570

114. Taking the applicant's award away from the opponent's award (£2300 - £570), the opponent's award is adjusted to £1730. I therefore order John Hannaway to pay the Institute of Chartered Accountants of Scotland the sum of £1730. The above sum should be paid within twenty-one days of the expiry of the appeal period or, if there is an appeal, within twenty-one days of the conclusion of the appeal proceedings.

**Dated this 6<sup>th</sup> day of October 2021**

**Mark Bryant  
For the Registrar**

## **ANNEX**

### **FULL SPECIFICATIONS OF EARLIER MARKS**

**Underlined = relied upon**

**Bold = put to proof of use**

#### **1583930**

**Class 16:** *Printed publications; printed reports; accountancy forms; magazines, pamphlets, prospectuses; stationery; all relating to accountancy; all included in Class 16.*

#### **1583931**

**Class 35:** *Accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; professional business consultation; economic forecasting and analysis, all for business purposes; business enquiries; management accounting; auditing services; book keeping services; supervision of accountancy businesses; computerised accounting; preparation of tax returns; employment counselling and recruitment; advisory services all relating to the aforesaid; preparation of reports; all included in Class 35.*

#### **1583932**

**Class 36:** *Actuarial services; administration of financial affairs; financial management, planning and research; preparation of financial reports and analyses; tax consultations; advisory services, preparation of reports, all relating to the aforesaid; all included in Class 36.*

#### **1583933**

**Class 41:** *Arranging and conducting of conferences, conventions, seminars and congresses; provision of courses of instruction in accountancy, financial matters and*

*business administration; accountancy education; accountancy examination services; provision of training facilities for accounting, financial matters and business administration; training in accounting, financial matters and business administration; advisory services and preparation of reports, all relating to the aforesaid; all included in Class 41.*

#### **2471654A**

**Class 16:** *Subscription magazines.*

**Class 41:** *Education and training services relating to Chartered Accountancy; examination of Chartered Accountants.*

#### **2471654B (Collective Mark)**

**Class 9:** *Videos; educational and instructional tapes, CDs, DVDs and other electronic media and sound recordings; CD ROMs; educational software packages relating to accountancy, accountancy services, financial services, accounts, auditing, insolvency, taxation, provision of financial information, financial reporting, education and training in accountancy; pre-recorded CDs and DVDs.*

**Class 16:** *Printed matter; printed publications; newsletters; magazines all for the business community; year books; calendars; stationery; books; brochures; forms; handbooks; manuals.*

**Class 35:** *Business management; management consultancy services; business administration; office functions; accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; preparation of accounts; professional business consultation; economic forecasting and analysis, all for business purposes; business enquiries; management accounting; auditing services; book keeping services; supervision of accountancy businesses; computerised accounting; preparation of tax returns; financial reporting; corporate advisory services; insolvency services; investment business services; preparation of*



reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.

**Class 36:** Financial affairs; financial management consultancy services; monetary affairs; actuarial services; administration of financial affairs; financial management, planning and research; preparation of financial reports and analysis; tax consultations; insolvency services; investment business services; provision of financial information; preparation of financial reports; financial appraisals; valuations; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.

**Class 41:** Education services in relation to accountancy and financial information provided to the business community; instruction services provided to the business community; publication of books and texts; publication of electronic books and texts on-line; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.

**Class 45:** Legal services, in the form of company formation and registration services; Arbitration services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.

## **EU 6412811**

**Class 9:** Computer software; magnetic data carriers; recording disks; videos; educational and instructional tapes, CDs, DVDs and sound recordings; CD ROMs; educational computer software packages; computer software packages relating to accountancy, accountancy services, financial services, accounts, auditing, insolvency, taxation, provision of financial information, financial reporting, education and training in accountancy; pre-recorded CDs and DVDs.

**Class 16:** *Printed matter; printed publications; newsletters; magazines; year books; calendars; stationery; books; brochures; forms; handbooks; manuals; periodicals; prospectuses; instructional and teaching materials (except apparatus); catalogues.*

**Class 35:** *Business management; business management consultancy services; business administration; office functions; accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; preparation of accounts; professional business consultation; economic forecasting and analysis, all for business purposes; business enquiries; management accounting; auditing services; book keeping services; supervision of accountancy businesses; computerised accounting; preparation of tax returns; corporate advisory services; employment counselling; recruitment of accountancy personnel; accountancy services; preparation of reports relating to all the foregoing services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 36:** *Preparation of financial reports and analysis; tax consultations; insolvency services; provision of financial information; preparation of financial reports; preparation of reports relating to all the foregoing services; financial reporting; insolvency services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 41:** *Education; providing of training; education information services; educational consultation services; instruction services; arranging and conducting of conferences, conventions, exhibitions for educational or cultural purposes, seminars, symposiums, lectures and congresses; provision of courses of instruction in accountancy, financial matters, management consultancy and business administration; accountancy education; accountancy training services, tax accountancy training and educational examination services, management training consultancy services and educational examination services; provision of training facilities for accounting, financial matters and business administration; training in accounting, financial matters, business administration, insolvency services and*

*investment business services; rental of educational apparatus and instruments; publication of books, texts and teaching materials; publication of electronic books, texts and teaching materials on-line; on-line training services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *Legal services; legal research editing; arbitration services; litigation services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

## **EU 6414131**

**Class 9:** *Computer software; magnetic data carriers; recording disks; videos; educational and instructional tapes, CDs, DVDs and other electronic media and sound recordings; CD ROMs; educational computer software packages; computer software packages relating to accountancy, accountancy services, financial services, accounts, auditing, insolvency, taxation, provision of financial information, financial reporting, education and training in accountancy; pre-recorded CDs and DVDs.*

**Class 16:** *Printed matter; printed publications; newsletters; magazines; year books; calendars; stationery; books; brochures; forms; handbooks; manuals; periodicals; prospectuses; instructional and teaching materials; catalogues.*

**Class 35:** *Business management; management consultancy services; business administration; office functions; accountancy services; advice relating to business acquisitions, business mergers, business management and business organisation; business administration services; preparation of business reports; preparation of accounts; professional business consultation; economic forecasting and analysis, all for business purposes; business enquiries; management accounting; auditing services; book keeping services; supervision of accountancy businesses; computerised accounting; preparation of tax returns; corporate advisory services; employment counselling; recruitment of accountancy personnel; preparation of reports relating to all the foregoing services; information, advisory and consultancy*

*services relating to all the foregoing, including such services provided on-line from a computer database or the Internet; accountancy services.*

**Class 36:** *Financial affairs; financial management consultancy services; monetary affairs; actuarial services; administration of financial affairs; financial management, planning and research; preparation of financial reports and analysis; tax consultations; insolvency services; investment business services; provision of financial information; preparation of financial reports; financial appraisals; valuations; preparation of reports relating to all the foregoing services; accountancy services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet; financial reporting; insolvency services; investment business services; tax accountancy.*

**Class 41:** *Education; providing of training; education information services; educational consultation services; instruction services; arranging and conducting of conferences, conventions, exhibitions, seminars, symposiums, lectures and congresses; provision of courses of instruction in accountancy, financial matters, management consultancy and business administration; accountancy training and qualification examination services; qualification, management consultancy training and examination services; provision of training facilities for accounting, financial matters and business administration; training in accounting, financial matters, business administration, insolvency services and investment business services; rental of educational apparatus and instruments; publication of books, texts and teaching materials; publication of electronic books, texts and teaching materials on-line; on-line training services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*

**Class 45:** *Legal services; legal research editing; arbitration services; litigation services; information, advisory and consultancy services relating to all the foregoing, including such services provided on-line from a computer database or the Internet.*