O/0187/26

TRADE MARKS ACT 1994

IN THE MATTER OF
TRADE MARK APPLICATION NO. 4052022
IN THE NAME OF HUNAN AIYAN FOOD CO., LTD.
TO REGISTER AS A TRADE MARK

IN CLASSES 29 AND 30

AND

IN THE MATTER OF OPPOSITION THERETO
UNDER NUMBER 449388
BY AIYA EUROPE GMBH

BACKGROUND AND PLEADINGS

1. On 15 May 2024, Hunan Aiyan Food Co., Ltd. ("the applicant") applied to register the trade mark shown on the cover page of this decision in the United Kingdom. The application was accepted and published for opposition purposes on 31 May 2024, in respect of goods in classes 29 and 30.

2. The application is opposed by AIYA Europe GmbH ("the opponent"). The opposition was filed on 29 August 2024 and is based upon section 5(2)(b) of the Trade Marks Act 1994 ("the Act"). The opposition is directed against some of the goods in class 30 only of the application, as listed in the table under paragraph 13 of this decision. The opponent relies upon the following comparable mark:

AIYA
UK trade mark registration number 911331105
Filing date: 8 November 2012
Registration date: 1 April 2013
Registered in Classes 21, 30 and 35
Relying on some goods in class 30 only, as listed in the table under paragraph 13 of this decision.

3. Under Article 54 of the Withdrawal Agreement between the UK and the EU, the UK IPO created comparable UK trade marks for all right holders with an existing registered EUTM or International Registration designating the EU. As a result, the opponent's mark was converted into a comparable UK trade mark. Comparable UK marks are now recorded in the UK trade mark register, have the same legal status as if they had been applied for and registered under UK law, and the original filing dates remain the same.[1]

4. The above mark qualifies as an earlier mark under section 6(1) of the Act. As the earlier mark was registered more than 5 years before the application date of the

[1] See also Tribunal Practice Notice ("TPN") 2/2020 End of Transition Period – impact on tribunal proceedings.

applicant's mark, it is, in principle, subject to the provisions on use under Section 6A of the Act. The opponent made a statement of use in relation to all of the goods relied upon.

5. The opponent submits that the word "AIYAN" in the applied-for mark is highly similar to the earlier registered mark "AIYA", and that the opposed goods are similar to the opponent's goods, resulting in a likelihood of confusion on the part of the public.

6. The applicant filed a counterstatement denying the claims, and although it acknowledges that both marks cover beverages in class 30, it submits that there is no likelihood of confusion between the marks. Although the applicant could have required the opponent to provide proof of use of the earlier mark under section 6A of the Act, it did not do so.[2] As a result, the opponent is able to rely on all the goods for which it made a statement of use on the notice of opposition (form TM7), without having to provide evidence that it has used its mark in relation to any of those goods.

7. Neither party elected to file evidence in chief or written submissions during the evidence rounds and neither party requested a hearing. Only the opponent filed written submissions in lieu of a hearing. This decision is taken following careful consideration of the papers on file.

8. In these proceedings, the opponent is represented by Venner Shipley LLP and the applicant is represented by IPSpeedy Limited.

DECISION

9. The provisions of the Act relied upon in these proceedings are assimilated law, as they are derived from EU law. Although the UK has left the EU, section 6(3)(a) of the European Union (Withdrawal) Act 2018 (as amended by Schedule 2 of the Retained EU Law (Revocation and Reform) Act 2023) requires tribunals applying assimilated

[2] As per question 7 of the form TM8 where the applicant has ticked 'No' in answer to the question: 'Do you want the opponent to provide "proof of use"?'.

law to follow assimilated EU case law. That is why this decision refers to decisions of the EU courts which predate the UK's withdrawal from the EU.

Section 5(2)(b)

10. Section 5(2)(b) is relied on and reads as follows:

> "5(2) A trade mark shall not be registered if because -
>
> (a) …
>
> (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".

11. Section 5A states:

> "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."

12. The following standard summary of the principles applicable to the assessment of the likelihood of confusion was approved by the Supreme Court in *Iconix Luxembourg Holdings SARL v Dream Paris Europe Inc & Anor*, [2025] UKSC 25:

> (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;

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

(f) and beyond the usual case, where the overall impression created by a mark depends heavily on the dominant features of the mark, it is quite 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 greater 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 to mind the earlier mark, 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; and

(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.

Comparison of goods

13. The goods to be compared are:

Opponent's goods	**Applicant's goods**
Class 30 *Tea and tea-based beverages.*	Class 30 *Coffee-based beverages*

14. In *Canon*, Case C-39/97, the Court of Justice of the European Union ("CJEU") stated that:

"23. In assessing the similarity of the goods or services concerned, … 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".

15. Additionally, the factors for assessing similarity between the goods identified in *British Sugar Plc v James Robertson & Sons Limited* ("*Treat*") [1996] R.P.C. 281 include an assessment of the users and the channels of trade of the respective goods or services.

16. In *Kurt Hesse v OHIM*, Case C-50/15 P, the CJEU stated that complementarity is an autonomous criterion capable of being the sole basis for the existence of similarity between goods. In *Boston Scientific Ltd v OHIM*, Case T-325/06, the General Court ("GC") stated that "complementary" means:

> "82. ...there is a close connection between them, in the sense that one is indispensable or important for the use of the other in such a way that customers may think that the responsibility for those goods lies with the same undertaking".

17. In its Statement of Grounds, and as referred to in its final written submissions, the opponent submits that the goods at hand have identical or similar natures, purposes and distribution channels, and can be in competition with each other. In its counterstatement, the applicant submits that while both marks cover beverages, there are significant differences between tea-based and coffee-based beverages, such that consumers do not typically confuse one with another.

18. While I agree with the applicant that the average consumer is unlikely to directly confuse a tea-based beverage with a coffee-based beverage, both tea and coffee are commonly used to make hot and/or cold drinks. While the respective goods are produced from distinct raw materials, there is an overlap in nature, both being a beverage which may be drunk for pleasure, and which can be made in a similar manner, i.e. by the addition of hot water, or served over ice. They also share the same purpose of hydration and/or quenching thirst, and they share the same channels of trade, and are likely to be situated in close proximity to one another in the likes of supermarkets and grocery stores, being found in the same aisles, if not on the same shelves. Although I do not consider them to be complementary, I consider the respective goods could be in competition with each other, as the consumer may be one and the same, and who may choose on any given occasion which beverage they prefer to partake, be that tea-based or coffee-based. Overall, I consider the applicant's "*Coffee-based beverages"* to be similar to the opponent's "*Tea and tea-based beverages"* to a medium degree.

The average consumer and the nature of the purchasing act

19. The average consumer is deemed to be reasonably well informed and reasonably observant and circumspect. In *Iconix Luxembourg Holdings SARL v Dream Paris Europe Inc & Anor*, [2025] UKSC 25, the Supreme Court approved the comments of

Arnold LJ in *Lidl Great Britain Ltd & Anor v Tesco Stores Ltd & Anor (Rev1)* [2024] EWCA Civ 262, where he pointed out that, inter alia, the average consumer's level of attention is likely to vary according to the category of goods or services in question:

20. In my view, the average consumer for the competing goods will most likely be the general public. The goods are sold through a range of channels including retail outlets such as supermarkets, as well as through specialist suppliers and online. In bricks and mortar stores, the goods will be displayed on shelves where they will be viewed and self-selected by the consumer. A similar process will apply to websites, where the consumer will select the goods having viewed an image displayed on a webpage. The goods will also be sold in restaurants and cafés. Considered overall, the selection process is predominantly visual, although I do not discount aural considerations, particularly in restaurants and cafés, where, as submitted by the opponent,[3] the goods may also be selected and requested verbally. That being said, I bear in mind the comments of the GC in *Simonds Farsons Cisk plc v OHIM*, Case T-3/04, who said:

> "58. In that respect, as OHIM quite rightly observes, it must be noted that, even if bars and restaurants are not negligible distribution channels for the applicant's goods, the bottles are generally displayed on shelves behind the counter in such a way that consumers are also able to inspect them visually. That is why, even if it is possible that the goods in question may also be sold by ordering them orally, that method cannot be regarded as their usual marketing channel. In addition, even though consumers can order a beverage without having examined those shelves in advance they are, in any event, in a position to make a visual inspection of the bottle which is served to them."

I consider the same can be said in the case before me, as the tea and coffee based beverages which have been requested verbally at such hospitality outlets will have first been visually identified on a written menu or drinks list, or will have been detected on the shelves behind the counter.

[3] At points 8 and 24 of the written submissions in lieu of a hearing.

21. The cost of the goods will be relatively low, and are likely to be purchased relatively frequently. Considerations such as flavour, strength and origin of the goods may be considered by the consumer during the purchasing process, who will pay a medium degree of attention to the selection of the goods.

Comparison of marks

22. 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 CJEU stated in *Bimbo SA v OHIM* Case C-591/12P, that:

> "34. ....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."

23. 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.

24. The respective trade marks are shown as follows:

Opponent's trade mark	Applicant's trade mark
AIYA	

Overall impression

25. The opponent's mark consists of the single word "AIYA", presented in capital letters in a standard black typeface, without any other elements to contribute to the overall impression. The overall impression conveyed by the mark therefore rests in the word itself.

26. The applicant's mark consists of a number of elements, including a pictorial illustration of a mermaid holding a large red sign across the centre of her body. The sign is inscribed with what I interpret as being Chinese characters in a white typeface. The words "AI YAN", depicted in a slightly stylised black and yellow typeface are situated directly above the sign and are presented in a significantly smaller font than the characters on the red sign. I disagree with the opponent's submissions that the "AI YAN" element is a distinctive and dominant part of the mark.[4] Although the words may be distinctive, in my view they do not dominate. I note the opponent's submission that words in trade marks "speak louder" than devices. While this is often the case, each comparison must be assessed on its own merits – in *L&D SA v OHIM* [2008] E.T.M.R. 62, the CJEU stated that:

> "55 Furthermore, inasmuch as L & D further submits that the assessment of the Court of First Instance, according to which the silhouette of a fir tree plays a predominant role in the ARBRE MAGIQUE mark, diverges from the case-law of the Court of Justice, it need only be stated that, contrary to what the appellant

[4] At point 13 of the opponent's written submissions in lieu of a hearing.

asserts, that **case-law does not in any way show that, in the case of mixed trade marks comprising both graphic and word elements, the word elements must systematically be regarded as dominant**." (**My emphasis**).

Given the diminutive nature of the words "AI YAN" within the mark as a whole, in my view, it is the mermaid holding the red sign depicting Chinese characters to which the eye is drawn and which plays the greater role in the overall impression of the mark, with the "AI YAN" element playing a secondary role.

Visual comparison

27. The opponent's mark comprises a single word with no stylisation or additional elements, while the applicant's mark is a composite mark as described above, giving rise to a clear visual disparity between the marks. While there is an overlap in the recognisable content of the words in each mark which are formed from the letters of the English alphabet, being "AIYA" and "AI YAN" respectively, I note that these word elements are particularly short. I accept that there is no special test which applies to the comparison of 'short' marks and that the visual, aural and conceptual similarities must be assessed in the normal way.[5] That being said, in *dm-drogerie markt GmbH & Co. KG v OHIM,* Case T-304/10, the GC noted that in the case of word signs which are relatively short, the differences between marks will be more easily grasped by the average consumer and that even a difference consisting of a single consonant will preclude a finding that there is a high degree of visual similarity between the two signs.[6] I acknowledge that the marks before me are not both 'word' signs, however, the only component recognisable as words in the applicant's mark is the "AI YAN" element. There is further visual divergence between the marks in this regard by way of the space between the letters "I" and "Y" in the applicant's mark which indicates two separate words, as opposed to the single word of the opponent's mark, as well as the extra letter "N" at the end of the second word in the applicant's composite mark. As mentioned previously, the words "AI YAN" are conspicuously much smaller than the other elements which make up the applicant's mark and which are absent from the

[5] *Robert Bosch GmbH v Bosco Brands UK Limited*, Case BL O/301/20, at [44].
[6] At [42].

opponent's mark. Overall, I consider the marks to be visually similar to a very low degree.

Aural comparison

28. The opponent's mark will be verbalised as two syllables, EYE-YA, while the only element likely to be verbalised in the applicant's mark is the "AI YAN" element, also being articulated as two syllables, EYE-YAN. As such, I consider the marks to be aurally similar to a high degree.

Conceptual comparison

29. For a conceptual message to be relevant, it must be capable of immediate grasp by the average consumer - Case C-361/04 P *Ruiz-Picasso and others v OHIM* [2006][7].

30. I consider that the word "AIYA" in the opponent's mark and the words "AI YAN" in the applicant's mark would each be seen as invented words with no allusive qualities or clear concept, or possibly as a foreign word/words but without any immediately recognisable semantic content.

31. In my view, the average UK consumer will be conversant with the likes of Chinese and other Asian foodstuffs and drinks bearing characters other than English as part of the brand identity. As such, the goods provided under the applicant's mark are targeted at the wider UK public, rather than a niche Chinese speaking enclave within the British Isles. I do not consider that a significant proportion of UK consumers would understand the meaning of the Chinese characters and would instead merely perceive them as an indication of the origin of the provider.

32. The word elements "AIYA" and "AI YAN" in each of the competing marks are conceptually neutral. Although the meaning of the Chinese characters is unlikely to be understood, only the applicant's mark has any conceptual content by way of the Chinese characters and the pictorial representation of a mermaid, which are not

[7] Paragraph 56.

present in the opponent's mark, leading to a conceptual disparity between the marks as a whole. I disagree with the opponent's submissions[8] that any such concept to the mark applied for would not qualify as "a clear and specific concept that can be immediately grasped by the public", as per the case law outlined in *Ruiz-Picasso*, cited under paragraph 29 of this decision. In my view, the concept of a mermaid holding a sign bearing Chinese characters would be instantly understood by the average consumer who, as mentioned at paragraph 19 of this decision, is deemed to be reasonably well informed and reasonably circumspect.

Distinctive character of the earlier marks

33. The distinctive character of a trade mark can be appraised only, first, by reference to the goods in respect of which registration is sought and, secondly, by reference to the way it is perceived by the relevant public – *Rewe Zentral AG v OHIM (LITE)* [2002] ETMR 91. The factors I must take into account in assessing the level of distinctive character were set out by the CJEU in *Lloyd Schuhfabrik Meyer & Co. GmbH v Klijsen Handel BV*, Case C-342/97:

> "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)."

34. Registered trade marks possess varying degrees of inherent distinctive character, being lower where they are allusive or suggestive of a characteristic of the goods and services, ranging up to those with high inherent distinctive character, such as invented

[8] At point 23 of the written submissions in lieu of a hearing.

words which have no allusive qualities. The distinctiveness of a mark can be enhanced by virtue of the use made of it. The opponent has not claimed that its mark has enhanced distinctiveness and no evidence of use has been filed. Therefore, I only have the inherent characteristics of the mark to consider.

35. Earlier in this decision, I considered the opponent's mark would be seen as an invented word with no allusive qualities, or possibly as a foreign word but without any immediately recognisable semantic content. Overall, I consider the earlier mark to be high in inherent distinctive character.

Likelihood of confusion

36. There is no simple formula for determining whether there is a likelihood of confusion. It is clear that I must make a global assessment of the competing factors (*Sabel* at [22]), keeping in mind the interdependency between them i.e. a lesser degree of similarity between the respective trade marks may be offset by a greater degree of similarity between the respective goods and services and vice versa (*Canon* at [17]). I must consider the various factors from the perspective of the average consumer, bearing in mind that the average consumer rarely has the opportunity to make direct comparisons between trade marks and must instead rely upon the imperfect picture of them he has retained in his mind (*Lloyd Schuhfabrik* at [26]).

37. There are two types of possible confusion: direct, where the average consumer mistakes one mark for the other, or indirect, where the average consumer recognises that the marks are different, but assumes that the goods and/or services are the responsibility of the same or connected undertakings. The distinction between these was explained by Mr Iain Purvis Q.C. (as he then was), sitting as the Appointed Person, in *L.A. Sugar Limited v Back Beat Inc*, Case BL-O/375/10. He said:

> "16. Although direct confusion and indirect confusion both involve mistakes on the part of the consumer, it is important to remember that these mistakes are very different in nature. Direct confusion involves no process of reasoning – it is a simple matter of mistaking one mark for another. Indirect confusion, on the other hand, only arises where the consumer has actually recognized that

the later mark is different from the earlier mark. It therefore requires a mental process of some kind on the part of the consumer when he or she sees the later mark, which may be conscious or subconscious but, analysed in formal terms, is something along the following lines: "The later mark is different from the earlier mark, but also has something in common with it. Taking account of the common element in the context of the later mark as a whole, I conclude that it is another brand of the owner of the earlier mark."

17. Instances where one may expect the average consumer to reach such a conclusion tend to fall into one or more of three categories:

(a) where the common element is so strikingly distinctive (either inherently or through use) that the average consumer would assume that no-one else but the brand owner would be using it in a trade mark at all. This may apply even where the other elements of the later mark are quite distinctive in their own right ("26 RED TESCO" would no doubt be such a case).

(b) where the later mark simply adds a non-distinctive element to the earlier mark, of the kind which one would expect to find in a sub-brand or brand extension (terms such as "LITE", "EXPRESS", "WORLDWIDE", "MINI" etc.).

(c) where the earlier mark comprises a number of elements, and a change of one element appears entirely logical and consistent with a brand extension ("FAT FACE" to "BRAT FACE" for example)."

38. The above are examples only which are intended to be illustrative of the general approach. These examples are not exhaustive but provide helpful focus.

39. Earlier in this decision, I considered the applicant's goods and those of the opponent to be similar to a medium degree. I found that during the selection of the goods, the level of attention of the general public as the average consumer would be to a medium degree, with the goods being a predominantly visual purchase, although I did not discount oral considerations. I considered the competing trade marks to be visually similar to a very low degree, and aurally similar to a high degree.

Conceptually, I considered the word elements “AIYA” and “AI YAN” in each of the competing marks would each be seen as invented words with no allusive qualities or clear concept, or possibly as a foreign word/words but without any immediately recognisable semantic content, making them conceptually neutral. However, I found the marks as a whole to be conceptually dissimilar due to the concept of a mermaid holding a sign bearing Chinese characters, pertinent only in the applicant’s mark. I found the opponent’s earlier mark to be inherently distinctive to a high degree.

40. While allowing that the average consumer is unlikely to see the marks side-by-side and will therefore be reliant on the imperfect picture of them they have kept in their mind, I consider it unlikely that they would mistake one mark for the other. I take into account the degree of aural similarity between the marks and the degree of inherent distinctive character possessed by the earlier mark, and I accept that conceptual differences do not neutralise previously established aural similarities.[9] However, given that the selection of the goods will be made by predominantly visual means, alongside the conceptual message conveyed by the mermaid holding a sign in the applicant’s mark, I consider the differences between the marks to be sufficient to avoid them being mistakenly recalled as each other. Overall, I do not consider there to be any likelihood of direct confusion.

41. Taking into account the previously outlined guidance of Mr Iain Purvis Q.C. (as he then was), in *L.A. Sugar*, I will now consider whether there might be a likelihood of indirect confusion. In *Duebros Limited v Heirler Cenovis GmbH,* BL O/547/17, Mr James Mellor Q.C. (as he then was), as the Appointed Person, stressed that a finding of indirect confusion should not be made merely because the two marks share a common element. In this connection, he pointed out that it is not sufficient that a mark merely calls to mind another mark. This is mere association not indirect confusion.

42. In *Liverpool Gin Distillery Ltd and others v Sazerac Brands, LLC and others* [2021] EWCA Civ 1207, Lord Justice Arnold referred to the comments of James Mellor QC (as he then was) sitting as the Appointed Person in *Cheeky Italian Ltd v Sutaria* (O/219/16), where he said (at [16]) that "a finding of a likelihood of indirect

[9] *Nokia Oyj v OHIM*, Case T-460/07, at [66].

confusion is not a consolation prize for those who fail to establish a likelihood of direct confusion". Lord Justice Arnold added that there must be “a proper basis” for concluding that there is a likelihood of indirect confusion when there is no likelihood of direct confusion.

43. I acknowledge that the categories listed by Mr Iain Purvis Q.C. (as he then was) are not exhaustive. I have made a multi-factorial assessment of the various considerations in play, however, I do not see anything which would lead the average consumer into believing that one mark is a sub-brand or brand extension of the other or assume that there is an economic connection between the undertakings. Even where the consumer identifies and recalls the similarity of the words “AIYA” and “AI YAN” present in the respective marks, given the difference in their fundamental structure, they are likely to put it down to coincidence. In my view, there would be no logical reason for consumers to believe that there is an economic connection between the undertakings. I therefore find no likelihood of indirect confusion.

44. The opposition under section 5(2)(b) of the Act fails in its entirety.

CONCLUSION

45. The applicant has been successful. Subject to any successful appeal, the application by Hunan Aiyan Food Co., Ltd. may proceed to registration in respect of all goods.

COSTS

46. The applicant has been successful and is therefore entitled to a contribution towards its costs, based upon the scale published in Tribunal Practice Notice (“TPN”) 1/2023. Applying the guidance in the TPN, I consider the following to be fair:

Considering the notice of opposition and filing a counterstatement:	£300
Total:	**£300**

47. I therefore order AIYA Europe GmbH to pay Hunan Aiyan Food Co., Ltd. the sum of £300. 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 5th day of March 2026

Suzanne Hitchings
For the Registrar,
the Comptroller-General