

**O/0237/26**

**TRADE MARKS ACT 1994**

**IN THE MATTER OF  
INTERNATIONAL REGISTRATION NO. WO0000001818950  
DESIGNATING THE UNITED KINGDOM  
BY DIPAI AS  
IN RESPECT OF THE TRADE MARK:**

**DIPAI**

**IN CLASSES 09 AND 42**

**AND**

**IN THE MATTER OF OPPOSITION THERETO  
UNDER NO. 452584  
BY IPAI MANAGEMENT GMBH**

## **BACKGROUND AND PLEADINGS**

1. DIPAI AS ('the Holder') is the holder of the International Registration shown on the cover page of this decision ('the IR'). The IR was registered on 05 August 2024, but claims priority from the 22 May 2024.<sup>1</sup> The request to protect the IR in the UK was made on 05 August 2024. The IR was accepted and published for opposition purposes on 15 November 2024. The Holder seeks protection for the IR in relation to the following goods and services:

Class 09: Software packages [software]; computer software; computer programs, downloadable; computer programs and software; computer programmes for data processing; computer software for application and database integration.

Class 42: Computer programming and software design; software as a service [saas]; programming of software for market research purposes; computer programming and maintenance of computer programs; computer programming for others; computer programming for fuel and emissions analysis, travel planning, live operation of technological products, and evaluation analysis of technical data, fuel and emissions analysis.

2. On 17 February 2025, IPAI Management GmbH ('the Opponent') opposed the application under section 5(2)(b) of the Trade Marks Act 1994 ('the Act'). The opposition is directed against all of the Holder's goods and services.
3. The Opponent relies upon the following International Registration ('the Opponent's mark'):

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<sup>1</sup> This is claimed from the Norwegian Industrial Property Office under filing no. 202405432

# IPAI

International Registration designating the UK no. WO0000001797221

UK designation date: 02 April 2024

International Registration date: 02 April 2024

Priority date: 06 November 2023<sup>2</sup>

Protection conferred date: 20 September 2024

Relying upon some of the goods and services for which its mark is protected, namely:

Class 09: Downloadable and recorded content; software; downloadable cloud computing software.

Class 42: Design services; it services; hosting services, software as a service, and rental of software; cloud computing; testing, authentication and quality control; science and technology services.

4. By virtue of its earlier filing date, the above registration constitutes an earlier mark within the meaning of section 6 of the Act. However, as it had not been protected for five years or more at the filing date of the designation, it is not subject to the use requirements specified within section 6A of the Act.
5. The Opponent submits that the marks at issue differ by just one letter and therefore are visually and phonetically highly similar. It also submits that the goods in class 09 and the services in class 42 of the Holder's designation overlap with or are similar to its goods and services in the same classes.
6. The Holder filed a counterstatement in which it denies the grounds of opposition. It submits that the respective marks are significantly different from a visual, phonetic and conceptual perspective. The Holder also denies that the

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<sup>2</sup> This is claimed from the German Patent and Trade Mark Office under filing no. 30 2023 118 495

goods and services relied upon by the Opponent are identical or similar to its goods and services.

7. The Opponent is represented by CAM Trade Marks & IP Services, and the Holder is represented by Briffa Legal Limited. Neither party filed evidence or requested a hearing, nor did they file any submissions in lieu of a hearing. I make this decision having taken full account of all the papers, referring to them as necessary.

### **RELEVANCE OF EU LAW**

8. 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 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.

### **DECISION**

#### **Section 5(2)(b): legislation and case law**

9. The opposition is based upon section 5(2)(b) of the Act which reads 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”

10. 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 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; 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 and services**

11. 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 1979.”

12. For the purposes of considering the issue of similarity of goods and services, it is permissible to consider groups of terms collectively where they are sufficiently comparable to be assessed in essentially the same way and for the same reasons (see *L G Chem. Ltd v Evonik Degussa GmbH*, BL O/399/10, a decision of the Appointed Person, Geoffrey Hobbs QC (as he then was).

13. In *Gérard Meric v OHIM*, Case T- 133/05, the General Court (“GC”) stated that:

“29. In addition, the goods can be considered as identical when the goods designated by the earlier mark are included in a more general category, designated by trade mark application (Case T-388/00 *Institut für Lernsysteme v OHIM* – Educational Services (ELS) [2002] ECR II-4301, paragraph 53) or where the goods designated by the trade mark application are included in a more general category designated by the earlier mark.”

14. The goods and services to be compared are:

Opponent’s goods and services	Holder’s goods and services
<p><b>Class 09:</b></p> <p>Downloadable and recorded content; software; downloadable cloud computing software.</p>	<p><b>Class 09:</b></p> <p>Software packages [software]; computer software; computer programs, downloadable; computer programs and software; computer programmes for data processing; computer software for application and database integration.</p>

<p><b>Class 42:</b></p> <p>Design services; it services; hosting services, software as a service, and rental of software; cloud computing; testing, authentication and quality control; science and technology services.</p>	<p><b>Class 42:</b></p> <p>Computer programming and software design; software as a service [saas]; programming of software for market research purposes; computer programming and maintenance of computer programs; computer programming for others; computer programming for fuel and emissions analysis, travel planning, live operation of technological products, and evaluation analysis of technical data, fuel and emissions analysis.</p>
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15. As stated above, the Opponent submits that the goods in class 09 and the services in class 42 of the Holder's designation overlap with, or are similar to, its goods and services in the same classes. The Holder, on the other hand, denies any similarity between the respective goods and services.

**Class 09**

*Software packages [software]; computer software; computer programs, downloadable; computer programs and software; computer programmes for data processing; computer software for application and database integration.*

16. I consider the Opponent's term '*software*' broad enough to cover the Holder's goods listed above. It is my view that the Holder's terms would be included in the more general category contained within the Opponent's specification. The above goods of the Holder are types of software and therefore, bearing in mind the principles of *Meric*, are considered identical.

## **Class 42**

*Computer programming and software design; software as a service [saas]; programming of software for market research purposes; computer programming and maintenance of computer programs; computer programming for others; computer programming for fuel and emissions analysis, travel planning, live operation of technological products, and evaluation analysis of technical data, fuel and emissions analysis.*

17. I consider the Opponent's terms '*it services*' and '*science and technology services*' broad enough to cover the Holder's services listed above. IT services is a broad term that covers a number of different activities, ranging from providing technical support to software and programming services. Further, '*science and technology services*' is arguably an even broader term and again would cover all types of computer related services. It is my view that the Holder's terms would be included in the more general category contained within the Opponent's specification. The above services of the Holder are types of software or programming services and therefore, bearing in mind the principles of *Meric*, are considered identical.

## **The average consumer and the nature of the purchasing act**

18. 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 (see *Lloyd Schuhfabrik Meyer*, Case C-342/97).
19. 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:
  - (a) Consumers who are ill-informed or careless, or consumers with specialised knowledge or who are excessively careful are excluded from consideration;

(b) The average consumer provides a standard which enables the courts to strike a balance between the competing interests involved, such as trade mark owners, their competitors and consumers;

(c) The average consumer is neither a single hypothetical person nor a mathematical average; assessment from the perspective of the average consumer does not involve a statistical test. There is no single meaning rule and if, having regard to the perceptions and expectations of the average consumer, the court considers that a significant proportion of the relevant public is likely to be confused, a finding of infringement may properly be made;

(d) Assessment from the perspective of the average consumer is intended to facilitate adjudication of trade mark disputes by providing an objective criterion, by promoting consistency of assessment and by enabling courts and tribunals to determine such issues so far as possible without the need for evidence;

(e) The average consumer's level of attention varies according to the category of goods or services in question; and

(f) the average consumer rarely has the opportunity to make direct comparisons between trade marks (or between trade marks and signs) and must instead rely upon the imperfect picture of the trade mark they have kept in their mind.

20. Neither party made any submissions regarding the identity of the average consumer or the nature of the purchasing act.

21. All of the class 09 goods covered by both marks are expressed broadly and are not limited to any specific field. Likewise, most of the class 42 services listed for both marks are also unrestricted in scope. Because these goods and services are framed in such wide terms, for example, '*software*' in class 09 and '*software as a service (SaaS)*' in class 42, the relevant consumers could include the general public as well as professional business users. However, the

Holder's specification also contains the more specialised wording: '*computer programming for fuel and emissions analysis, travel planning, live operation of technological products, and evaluation analysis of technical data, fuel and emissions analysis*'. These services are considered to be targeted at professional consumers, particularly those operating within the energy sector, the travel industry, and the technology industry.

22. The level of attention paid by the average consumer will depend on the complexity of the goods and services in question. For instance, services such as '*computer programming for fuel and emissions analysis, travel planning, live operation of technological products, and evaluation analysis of technical data, fuel and emissions analysis*' are relatively involved, and customers are likely to assess the cost, suitability, and comparative offerings with considerable care. They are also likely to be purchased infrequently. In such cases, a relatively high degree of attention can be expected. By contrast, general software goods, which could include casual purchases such as free downloadable mobile apps or mobile games for example, are likely to be purchased more frequently by the general public. They are typically less involved purchases and will require between a low and medium level of attention. Regardless of the identity of the average consumer, considerations such as technical reviews of the software, price, quality, ease of use, suitability of the product and the reputation of the provider would be taken into account before purchasing.
23. In all instances, the purchasing process is likely to be primarily visual, with consumers selecting the relevant goods and services either following online research or through in person examination. I also recognise that aural factors may have some influence, particularly where purchases are made by telephone or where consumers rely on word-of-mouth recommendations.

### **Comparison of trade marks**

24. It is clear from *Sabel BV v. Puma AG* (particularly paragraph 23) that the average consumer normally perceives a trade 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 trade marks must be assessed by reference to the overall impressions created by the trade marks, bearing in mind their distinctive and dominant components. The Court of Justice of the European Union (“CJEU”) stated at paragraph 34 of its judgement 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”.

25. 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 trade marks and to give due weight to any other features which are not negligible and therefore contribute to the overall impressions created by the trade marks.

26. The trade marks to be compared are as follows:

The Opponent's mark	The Holder's mark
<b>IPAI</b>	<b>DIPAI</b>

27. The Opponent submits that the signs differ by just one letter and are therefore visually and phonetically highly similar. It adds that despite the differing letter being the first one, because of the closeness of goods and services there will be inevitable confusion.

28. The Holder, on the other hand, submits that from a visual standpoint, the Opponent's mark consists of four letters, whereas its own mark contains five. It notes that its mark begins with the letter 'D', while the Opponent's mark begins with 'I', which it considers to be visually distinct. On this basis, the Holder contends that the marks are only visually similar to a low degree. From an aural perspective, the Holder submits that 'IPAI' and 'DIPAI' are dissimilar, as their respective first and dominant letters ('I' versus 'D') differ clearly in sound. Given that both marks comprise only two syllables, the Holder maintains that the phonetic differences arising from these initial letters are particularly significant. The Holder further asserts that the first syllable of the Opponent's mark is 'IP', whereas the first syllable of its own mark is 'DIP', resulting in notable visual, phonetic, and conceptual differences. It also relies on the established principle that consumers typically pay greater attention to the beginning of a mark, and therefore the differing initial letters carry considerable weight.

### **Overall Impression**

29. The Opponent's mark consists of the single word 'IPAI'. There are no other elements in the mark to contribute to its overall impression, which lies in the word itself. Similarly, the Holder's mark consists of the single word 'DIPAI'. There are no other elements in the mark to contribute to its overall impression, which again lies in the word itself.

### **Visual Comparison**

30. The Opponent's mark consists of four letters whereas the Holder's mark has five letters. It cannot be ignored that the Opponent's mark is wholly contained within the Holder's mark, albeit following the letter 'D'. However, this divergence, which occurs at the beginning of the mark, a position which is recognised as having more of an impact on the consumer<sup>3</sup>, is a noticeable visual point of difference. Bearing in mind the overall impressions of the marks, I consider the marks to be visually similar to a medium degree.

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<sup>3</sup> *El Corte Inglés, SA v OHIM*, Cases T-183/02 and T-184/02

## **Aural Comparison**

31. Aurally, the Opponent's mark comprises two syllables and, as an invented word, is likely to be pronounced in several different ways. Some consumers may articulate it as 'IP' (as in the ending of 'lip') followed by 'EYE', while others may say 'IP-AY'. Alternatively, certain consumers may pronounce it as 'I-PIE' or 'I-PAY'. The Holder's mark also has two syllables and is likewise open to multiple pronunciations; for example, it may be expressed as 'DIP-EYE' or 'DIP-AY'. Irrespective of the particular pronunciation adopted, the presence of the initial letter 'D' in the Holder's mark serves as a non-trivial point of difference. Taking the overall aural impressions into account, I consider the degree of aural similarity between the marks to be no more than medium.

## **Conceptual Comparison**

32. Conceptually, the Opponent's mark is likely to be perceived as an invented word or a word in a foreign language. As a result, it does not convey an immediately identifiable concept. Similarly, the Holder's mark is again likely to be perceived as an invented word with no immediately discernible meaning. Consequently, the marks are considered to be conceptually neutral.

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

33. I have no submissions from either party regarding the distinctiveness of the Opponent's earlier mark.
34. The distinctive character of a trade mark can be appraised only, first, by reference to the goods and services 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. In *Lloyd Schuhfabrik*, 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).”

35. Registered trade marks possess varying degrees of inherent distinctive character, ranging from the very low, because they are suggestive or allusive of a characteristic of the goods and services, to those with high inherent distinctive character, such as invented words which have no allusive qualities. The distinctiveness of a mark can be enhanced by virtue of the use that has been made of it. However, as the Opponent has not filed any evidence of use of its mark, I only have the inherent position to consider.
36. The Opponent’s mark consists of the plain word ‘IPAI’ without any additional stylisation or figurative elements. As such, the inherent distinctive character rests solely in the word itself. Given that the mark consists of a word that is likely to be perceived as invented, or a word in a foreign language, which will be attributed no particular meaning, I consider it to be inherently distinctive to a high degree.

## Likelihood of Confusion

37. Confusion can be direct or indirect. Direct confusion involves the average consumer mistaking one mark for the other, while indirect confusion is where the average consumer realises the marks are not the same but puts the similarity that exists between the marks and the goods and services down to the responsible undertakings being the same or related.
38. There is no scientific formula to apply in determining whether there is a likelihood of confusion; rather, it is a global assessment where a number of factors need to be borne in mind. The factors are interdependent, and, for instance, 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. It is necessary for me to keep in mind the distinctive character of the earlier mark, the average consumer for the goods and services, and the nature of the purchasing process. In doing so, I must be alive to the fact 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 that he has retained in his mind.
39. Throughout the course of this decision, I have determined that:
- The respective goods and services are identical.
  - The average consumer of the respective goods and services can be the general public or professional business users and sometimes both. The purchasing process is mainly visual but aural considerations may play a part. The level of attention paid during the purchasing process varies between low and reasonably high.
  - The purchasing process for the goods and services will be primarily visual in nature, though aural considerations have not been excluded.

- The marks at issue are visually similar to a medium degree, aurally similar to no more than a medium degree, and conceptually neutral.
- The level of inherent distinctive character of the Opponent's mark is high.

40. Although I accept that the marks share the last four letters, the overall visual and aural similarities are not high. When this is considered alongside the conceptual neutrality between the marks, I am satisfied that consumers would be able to distinguish between them. Further, I remind myself that while there is no special test which applies to the comparison of 'short' marks<sup>4</sup>, I am of the view that in the present case, the shortness of the marks at issue means that the average consumer is more likely to notice the differences. This is especially the case where the difference appears at the beginning of the Holder's mark, a place which typically has more impact on consumers. In my judgement, taking all the above factors into account, the differences between the competing trade marks are likely to enable consumers paying, even a low level of attention, to avoid mistaking the marks for one another, notwithstanding the principles of imperfect recollection and interdependency. As a result, I find that there is no likelihood of direct confusion, even in relation to identical goods and services.

41. That leaves indirect confusion to be considered. In *L.A. Sugar Limited v By Back Beat Inc*, Case BL O/375/10, Mr Iain Purvis QC, (as he then was) sitting as the Appointed Person, explained that:

"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

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<sup>4</sup> See paragraph 44 of *BOSCO*, BL O/301/20

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).”

42. These three categories are not exhaustive; rather, they were intended to be illustrative of the general approach, as has been confirmed by the Court of Appeal in *Liverpool Gin Distillery Ltd & Ors v Sazerac Brands, LLC & Ors*.<sup>5</sup> I recognise that a finding of indirect confusion should not be made merely because the competing marks share a common element. In this connection, it

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<sup>5</sup> *Liverpool Gin Distillery Ltd & Ors v Sazerac Brands, LLC & Ors* [2021] EWCA Civ 1207

is not sufficient that a mark merely calls to mind another mark: this is mere association not indirect confusion.

43. Furthermore, in *Liverpool Gin* Arnold LJ referred to the comments of James Mellor Q.C. (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 confusion is not a consolation prize for those who fail to establish a likelihood of direct confusion”. Arnold LJ agreed, pointing out that there must be a “proper basis” for concluding that there is a likelihood of indirect confusion where there is no likelihood of direct confusion.
44. Consumers, having recognised the differences between the marks, would not then assume that they are economically linked undertakings. I do not consider it logical that an undertaking would add an additional seemingly arbitrary letter to the beginning of its mark so as to change the word completely; the addition of a letter ‘D’ in this case. Whilst I appreciate that the *L.A. Sugar* categories (referred to above) are not exhaustive, I do not see any other plausible basis on which to conclude that consumers would see the competing marks as deriving from economically linked undertakings. Consequently, and bearing in mind the comments of Arnold LJ and Mr Mellor Q.C (as he then was) in the preceding paragraph, I do not consider there to be a likelihood of indirect confusion.

## **Conclusion**

45. The opposition has failed in its entirety. Therefore, subject to any successful appeal, the designation may proceed to protection for all of the goods and services contained within the specification.

## **Costs**

46. As the Holder has been successful, it is entitled to a contribution towards its costs, based upon the scale published in Tribunal Practice Notice (“TPN”)

1/2023.<sup>6</sup> In the circumstances, I award the Holder the sum of £250. The sum is calculated as follows:

Considering the notice of opposition and preparing the counterstatement	£250
<b>Total</b>	<b>£250</b>

47. I therefore order **IPAI Management GmbH** to pay **DIPAI AS** the sum of £250. This sum is to be paid within 21 days of the expiry of the appeal period or, if there is an appeal, within 21 days of the conclusion of the appeal proceedings.

**Dated this 20<sup>th</sup> day of March 2026**

**Oliver Rose'Meyer**  
**For the Registrar**

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<sup>6</sup> As the proceedings were commenced after 01 February 2023.