

O/0911/26

TRADE MARKS ACT 1994

IN THE MATTER OF APPLICATION NO. UK00004030664

BY NIGEL DENCH & IAIN FORBES HOLBURN

TO REGISTER THE TRADE MARK:

Tranquil Tails

IN CLASSES 5, 21 & 31

AND

IN THE MATTER OF OPPOSITION THERETO

UNDER NO. 448591

BY SOCIÉTÉ DES PRODUITS NESTLÉ S.A.

BACKGROUND AND PLEADINGS

1. On 25 March 2024, Nigel Dench and Iain Forbes Holburn (“the applicants”) applied to register the trade mark shown on the cover page of this decision in the UK. The application was published for opposition purposes on 12 April 2024, and the applicant seeks registration for the following goods:

Class 5 Veterinary preparations and substances; nutritional supplements for veterinary use; feed supplements for veterinary use; dietary supplements for pets; dietary supplements for dogs; nutraceuticals for therapeutic purposes; nutraceuticals for use as a dietary supplement; Cannabidiol supplements; CBD supplements; hemp supplements; dietary supplements in the form of pet treats.

Class 21 Household containers for storing pet food; plastic containers for dispensing food to pets; plastic containers for dispensing drink to pets; pet feeding and drinking bowls; dog bowls; pet treat holders; pet treat dispensers; dog treat holders; dog treat dispensers.

Class 31 Foodstuffs for pet animals; edible treats for animals; pet foods; pet foods in the form of chews; edible pet treats; dog food; dog treats [edible]; dog biscuits.

2. The application was opposed in full by Tailsco Limited (“the original opponent”) on 12 July 2024 based upon sections 5(2)(b), 5(3) and 5(4)(a) of the Trade Marks Act 1994 (“the Act”). Under sections 5(2)(b) and 5(3), the original opponent relies upon the following trade marks:

Tails

UK registration no. UK00003023989

Filing date 28 September 2013.

Registration date 27 December 2013.

(“The First Earlier Mark”)

TAILS.COM

UK registration no. UK00003100714

Filing date 24 March 2015.

Registration date 3 July 2015.

(“The Second Earlier Mark”)

3. Under section 5(2)(b), the original opponent relies upon some of the goods for which its marks are registered, as contained in Annex 1 to this decision. The original opponent claims that there is a likelihood of confusion because the marks are similar and the goods are identical or highly similar.

4. Under section 5(3), the original opponent relies upon some of the goods for which its marks are registered, as contained in Annex 1. The original opponent claims that its earlier marks enjoys a significant reputation in the UK, and that the applicants’ mark will, without due cause, take “unfair advantage including but not limited to creating an association with the opponent’s goods”. The original opponent also claims that the applicants’ mark will ride on the coat tails of its marks, benefitting from their power of attraction, reputation and prestige, “exploiting the marketing effort expended by the opponent to create and maintain the image” of its marks. Lastly, the original opponent claims that use of the application would cause damage to them, “including but not limited to, dilution, tarnishment and loss of sales”.

5. Under section 5(4)(a), the original opponent relies on its **TAILS** and **TAILS.COM** signs which it claims to have used throughout the UK since 2014 for pet food and dog food, and that use of the applicants’ mark would be contrary to the law of passing off.

6. The applicants filed a counterstatement denying the claims made, subjecting the opponent’s First and Second Earlier Marks to proof of use.

7. The opponent is represented by HGF Limited and the applicants' are represented by Two IP. Both parties filed evidence in chief and the applicant also filed written submissions during the evidence rounds. The opponent filed evidence in reply. Neither party requested a hearing but both parties filed written submissions in lieu. This decision is taken following a careful perusal of the papers.

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.

EVIDENCE

9. The original opponent's evidence in chief consists of the witness statement of Jamie Wilson dated 8 January 2025. Mr Wilson is the Finance Director of the original opponent,¹ a position which he has held since November 2022. Mr Wilson's statement is accompanied by 21 exhibits (JW1-JW21).

10. The applicants' evidence in chief consists of the witness statement of Rachel Sarah Havard dated 14 April 2025. Ms Harvard is a Chartered Trade Mark Attorney and consultant with Two IP, the representatives of the applicants. Ms Harvard's statement consists of 21 exhibits (RSH01-RSH21).

11. The original opponent's evidence in reply consists of the witness statement of Tanya Elizabeth Waller dated 16 June 2025. Ms Waller is the Partner and Trade Mark Attorney at HGF Limited, the representatives of the opponent. Ms Waller's statement is accompanied by 1 exhibit (TEW1).

12. I have taken all of the evidence and the parties' submissions into consideration in reaching my decision and will refer to them where necessary below.

¹ Referring to them as "Tails" throughout his witness statement (as per paragraph 1 of his statement).

PRELIMINARY ISSUE

13. As noted above, I have made multiple references to the “previous opponent”, that being Tailsco Limited. This is on the basis that on 19 August 2025, the Registry received a Form TM16 assigning the First and Second Earlier Marks from Tailsco Limited to Société des Produits Nestlé S.A. (“the opponent”). This was confirmed in an official letter dated 28 August 2025.

14. On 21 July 2026, an official letter from the Registry asked the opponent to confirm that they had sight of the forms filed, that they stand by the statements made in the statement of grounds, and that they confirm where the name of the original opponent appears, this should be read as though it was in their name. It also asked them to confirm that they accepted the liability for costs in the proceedings.

15. On 5 August 2026, HGF Limited confirmed via email that the opponent agreed to all of the above, and that they shall remain as representatives for the opponent.

DECISION

Section 5(2)(b)

16. Section 5(2)(b) 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.”

17. The opponent's marks qualify as earlier marks in accordance with section 6(1)(a) of the Act as their filing dates are earlier than the filing date of the applicants' mark.

18. As the opponent's First and Second Earlier Mark both completed their registration process more than five years before the filing date of the mark in issue, they are subject to proof of use pursuant to section 6A of the Act.

Proof of use

19. I will begin by assessing whether there has been genuine use of the First and Second Earlier Mark. The relevant statutory provisions are as follows:

20. 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),
(aa) 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)-(5A) [Repealed]

(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.”

21. Pursuant to section 6A of the Act, the relevant period for assessing whether there has been genuine use of the First and Second Earlier Mark is the five years ending on the filing date of the applicants’ mark, i.e. 26 March 2019 to 25 March 2024.

22. In *easyGroup Ltd v Nuclei Ltd & Ors* [2023] EWCA Civ 1247, Arnold LJ summarised the law relating to genuine use as follows:

“105. The principles applicable to determining whether there has been genuine use of a trade mark have been considered by the CJEU in a considerable number of cases, the principal decisions being Case C-40/01 *Ansul BV v Ajax Brandbeveiliging BV* [2003] ECR I-2439, Case C-259/02 *La Mer Technology Inc v Laboratories Goemar SA* [2004] ECR I-1159, 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 Bundervsvereinigung 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 Merken BV v Hagelkruis Beheer BV* [EU:C:2012:816], Case C-609/11 *Centrotherm Systemtechnik GmbH v Centrotherm Clean Solutions GmbH & Co KG* [EU:C:2013:592], 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], Case C-689/15 *W.F. Gözze Frottierweberei GmbH v Verein Bremer Baumwollbörse* [EU:C:2017:434] and Joined Cases C-720/18 and C-721/18 *Ferrari SpA v DU* [EU:C:2020:854].

106. Ignoring issues which do not arise in the present case, such as use in relation to spare parts or second-hand goods and use in relation to a sub-category of goods or services, the principles 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]; *Centrotherm* at [71]; *Leno* at [29]; *Ferrari* at [32].

(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]; *Centrotherm* at [71]; *Leno* at [29]; *Gözze* at [37], [40]; *Ferrari* at [32].

(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]. 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].

(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]; *Centrotherm* at [72]-[76]; *Reber* at [29], [32]-[34]; *Leno* at [29]-[30], [56]; *Ferrari* at [33].

(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]; *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].”

Evidence of use

23. Mr Wilson states that Tails was founded on 28 October 2013, and was created with an aim to help pet owners “do their best to keep their dog’s tails wagging through tasty and healthy food”.² Mr Wilson confirms that Tails goods have either been made available to customers from its tails.com website or via retailers such as Sainsbury’s and Ocado who sell their goods through their websites or stores.³ **Exhibit JW3** contains printouts of the tails.com website dated “9/25/2023”, which I understand as meaning 25 September 2023. The exhibit also contains Wayback Machine screenshots of the tails website dated 1 February 2024, 30 November 2023, 7 December 2023 and 5 January 2024. The tails.com website explains that the food is “tailor-made” to the “dog and its health”, and that the food is delivered monthly. This is supported by paragraphs 5 and 6 of Mr Wilson’s statement, where he states that tails offers bespoke pet food, whereby they “create a unique recipe for every dog”. I also note that the tails.com website shows that its dog food is packaged as follows:⁴



² Paragraph 6

³ Paragraph 12

⁴ This packaging is also shown in **exhibit TEW1** in a hellobark.com review dated 19 February 2024.

24. The screenshots also show that tails.com sells dental dailies which helps reduce plaque and keep dogs' teeth clean. These goods are shown as follows:



25. Mr Wilson has also provided 2 printouts showing examples of its dog food goods being sold on the third party website Sainsburys.co.uk in **exhibit JW7**. These are also dated 25 September 2023 and shows tinned dog food and bagged dry food, affixed with the “tails.com” mark used within the above images. These goods are priced at £2 and £13.10. This exhibit also includes photos of how the opponent’s goods are displayed in various supermarkets in the UK, however, these are undated.

26. I have been provided with the following “breakdown of Tails’ turnover figures from the UK for products sold under the Tails Trade Marks from 2017 to 24 March 2024”:⁵

YEAR	TURNOVER
Up to 24 March 2024	In excess of £18,500,000
2023	In excess of £73,600,000
2022	In excess of £70,300,000
2021	In excess of £58,400,000
2020	In excess of £42,300,000
2019	In excess of £30,970,000
2018	In excess of £23,630,000
2017	In excess of £13,430,000

27. I have also been provided with the following breakdown of the “number of orders and the number of units of products sold” under the Tails’ marks from 2017 to 24 March 2024”:⁶

⁵ Paragraph 18

⁶ Paragraph 19

YEAR	ORDERS (units)
Up to 24 March 2024	0.6m (3.1m)
2023	2.4m (12.3m)
2022	2.5m (12.7m)
2021	2.5m (12.5m)
2020	2.0m (10m)
2019	1.7m (6.8m)
2018	1.2m (4.8m)
2017	0.9m (3.6m)

28. The above is supported by a sample of 28 invoices issued by “Tailsco Ltd” provided at **exhibit JW8**. I note the following from this exhibit:

- a) The invoices are dated between 18 June 2020 and 8 February 2024.
- b) The invoices are addressed to customers based in Huntingdon, Norfolk, Stroud, Essex, Causeway Coast and Glens, Leicester, Northumberland, Berkshire, Birmingham, Bristol, Nottingham, Warwickshire, London, Luton, North-Lanarkshire, West Sussex, Wakefield, Yorkshire, Cornwall, Sheffield, Durham, Glamorgan, Tewkesbury, West Berkshire, Hampshire, Richmond Upon Thames and Stroud.
- c) The goods included within the majority of the invoices are tailor- made dry food, wet food, duck biscuits, salmon biscuits, chicken biscuits, slow-cooked trays, dental dailies and “yakers chews”. However, some invoices show the sale of dog poo bags and perfect portion scoops alongside the aforementioned goods.
- d) The individual unit prices of the goods are redacted, however, the invoice amounts vary between £1.70⁷ to £133.43.
- e) All of the invoices are affixed with/use the following marks in the top left hand corner:



Tails.com

⁷ This invoice included a customer discount of £10.21.

29. Mr Wilson has also provided the number of customer sign-ups to Tails' subscription services from 2017 to 2022. He states that the following subscription figures "form a core part of its business",⁸ and that they "are not cumulative, but are representative of new customers using the service year-on-year":⁹

YEAR	New sign ups
Up to 24 March 2024	In excess of 80,000
2023	In excess of 270,000
2022	In excess of 260,000
2021	In excess of 320,000
2020	In excess of 275,000
2019	In excess of 330,000
2018	In excess of 200,000
2017	In excess of 135,000

30. "Tails' marketing spend during 2018 to 24 March 2024 for products and services bearing the Tails Trade Marks was as follows":¹⁰

YEAR	EXPENDITURE
Up to 24 March 2024	Performance marketing: in excess of 4,200,000 PR & Brand spend: in excess of 800,000
2023	Performance marketing: in excess of 14,300,000 PR & Brand spend: in excess of 2,000,000
2022	Performance marketing: in excess of 8,400,000 PR & Brand spend: in excess of 1,000,000
2021	Performance marketing: in excess of 11,100,000 PR & Brand spend: in excess of 1,350,000
2020	Performance marketing: in excess of 8,200,000 PR & Brand spend: in excess of 1,000,000
2019	Performance marketing: in excess of 8,550,000 PR & Brand spend: in excess of 880,000
2018	Performance marketing: in excess of 5,345,000 PR & Brand spend: in excess of 510,000

31. The above is supported by marketing invoices addressed to the previous opponent, contained in **exhibit JW9**. I note the following from these invoices:

⁸ Paragraph 27

⁹ Paragraph 28

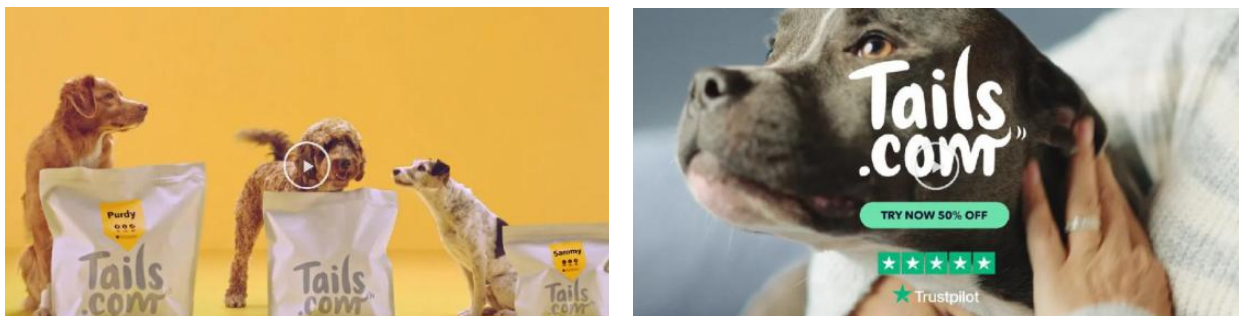
¹⁰ Paragraph 23

- a) The invoices are from Google, Facebook, Bing ads, Microsoft and MIRADOR (talent management ltd).
- b) They are dated between 3 January 2018 and 28 February 2022.
- c) The invoice amount varies between £1,699.57 and £393,982.93.
- d) The Microsoft adverts clearly refer to the account as “Tails.com”.

32. I have also been provided with invoices in regard to Tails’ TV advertising spend, contained in **exhibit JW11**. I note the following from this exhibit:

- a) The invoices are from Goodstuff Holdings Limited.
- b) The invoices provide a “summary of stations” listing channels including ITV, Sky, Film 4, Alibi, and E4.
- c) The invoices are dated between 12 February 2019 and 8 February 2022.
- d) The price varies between £116,125.26 and £343,842.67.

33. To support this, **exhibit JW12** contains screenshots of a “Tails advertising campaign from 2022”,¹¹ shown as follows:



34. **Exhibit JW12** also includes screenshots of a “Never Average” TV advertisement launched in April 2024. Mr Wilson acknowledges that this was launched one month after the relevant period, but nevertheless, “significant time, effort and expenditure was invested during the relevant period to create and produce the advertisement campaign”.¹² The advert clearly shows use of the “Tails.com” sign at the end of the advert and relays the message that their food is tailored to the dog eating it.

¹¹ Paragraph 30(c)

¹² Paragraph 30(b)

35. While in **exhibit JW10** Mr Wilson has provided examples of the opponent's advertising inserts in magazines and third party UK publications, I note that all of these examples are undated. **Exhibit JW13** contains commercial placements and examples of their print media marketing campaigns in third party publications. However, only 1 out of the 6 exhibited articles refers to "Tails.com" goods, being the Sun article dated 4 October 2022. This lists the "Tails.com" "Christmas Countdown Advent Calendar" priced at £10 in the best 20 advent calendars for dogs in 2022. However, I note that no image of the goods are shown within this article. There are 3 further articles which refer to Tails.com. Specifically, the Mirror article refers to a animal behaviourist from Tails.com who shared the tell-tail signs that your dog really loves you, the Scotsman article which states that tails.com has put together a list of ways to protect your Christmas decorations from your dogs, and thirdly, the Country Living article, in which experts at Tails.com gave advice on how to stop dog urine from damaging grass. The remaining articles do not refer to the opponent, nor do they depict any advertisement of the opponent and its goods.

36. Mr Wilson confirms that Tails has worked with TV personality Lorraine Kelly since 2021, which has been reported in third party publications. The "Bark Run" event, which was referred to in the Sun article dated 15 July 2021¹³ states that "Bark Run was created by tails.com". Lorraine Kelly attended the event, and the article contains the following photographs:



Lorraine Kelly attends Bark Run with her Border Terrier, Angus Credit: SWNS



Lorraine is an ambassador for Tails.com Credit: SWNS

¹³ **Exhibit JW18**

37. In a Hello! Magazine article dated 28 May 2021,¹⁴ which talks about Lorraine Kelly's dog Angus meeting Ruby the puppy, it states that "Ruby is doing really well with toilet training and, like Angus, she loves her special tails.com food".

38. Mr Wilson states that Tails has won numerous awards for its products, including:

1. Two silver awards at the 2016 UK customer Experience awards.
2. Featured in The Startups Magazine Top 20 Business in 2022. This is contained in **exhibit JW15**, and the Tails.com profile confirms that it had won the above silver awards, that by 2017 they were sending bespoke food parcels to over 65,000 subscribers, and that by 2020 it had launched in six European countries.
3. The 2023 Performance Marketing award for Best Managed Affiliate Programme.
4. Top Launch of the Year – Pet awarded by The Grocer for the launch of its Tails goods in Sainsbury's.

39. Mr Wilson has provided customer testimonials from Trustpilot exhibited in **JW17**. The evidence shows that Tails.com has 35,930 reviews, which has amounted to a 4.4 out of 5 star rating. This exhibit contains 17 5-star reviews, dated between 20 May 2017 to 5 February 2024, all of which are labelled as being made from "GB". I note that all of the reviews talk about the opponent's dog food (wet and dry) and biscuit treats and how their dog enjoys them.

40. In regard to social media advertising, I have been provided with screenshots of tails.com social media pages including Instagram, Facebook, and X (formerly Twitter) contained in **exhibit JW21**. The screenshots from Instagram and Facebook have a printout date of 22 September 2023. The Tails.com Instagram page has 80.4k followers and the handle confirms that it is a "UK" page. Whilst the name of the handle does not prevent users outside of the UK from following the page, I consider it is reasonable to infer that a significant proportion of those followers are going to be based in the UK. The Facebook page does not show how many followers its page has and the screenshot from X is undated.

¹⁴ **Exhibit JW19**

Form of the mark

41. I note that the evidence I have outlined above shows use of the following marks:



42. In its submissions filed during the evidence rounds, and in lieu of a hearing, the applicant claims that the opponent has not submitted any evidence of use of the word “TAILS” alone (i.e. First Earlier Mark). However, I bear in mind that the distinctive character of both the First and Second Earlier Marks resides in the word “tails”. This is on the basis that the “.com” element of the Second Earlier Mark is simply used to indicate a website, and on this basis, I find that it will be seen as a less distinctive element within the mark.

43. The above variants consist of the wording “tails.com”. In variant (a) they are presented on top of one another in a slightly stylised typeface, in the colour white or blue, with a wagging tail element coming off of the letter “M”. In variant (b) the wording is presented in a standard title typeface, in the colour blue. The addition of the “.com” element and the use of the blue standard typeface or slightly stylised white or blue typeface does not alter the distinctive character of the First Earlier Mark,¹⁵ which resides in the word “tails”. I therefore find that both variants are use of the First Earlier Mark.

44. I also consider that both variants are use of the Second Earlier “tails.com” mark. The presentation of the words on top of each other in variant (a) does not alter the way

¹⁵ *Dreamersclub Ltd v KTS Group Ltd*, BL O/091/19

the mark is understood, because the relevant public will still read it as “tails.com”. The use of the blue standard typeface and slightly stylised white or blue typeface also does not alter the distinctive character of the Second Earlier Mark.¹⁶

Assessment of genuine use

45. I will now consider whether the evidence shows that the First and Second Earlier Marks have been genuinely used. An assessment of genuine use is a global assessment, which includes looking at the evidential picture as a whole, not whether each individual piece of evidence shows use by itself.¹⁷ As indicated in the case law cited above, use does not need to be quantitatively significant in order to be genuine. The assessment must take into account a number of factors in order to ascertain whether there has been real commercial exploitation of the mark which can be regarded as “warranted in the economic sector concerned to maintain or create a share in the market for the goods or services protected by the mark”.

46. I bear in mind that the opponent’s evidence from 2017 and 2018 clearly falls before the relevant period. Nevertheless, it is clear from 2019 to 24 March 2024, in excess of £294,070,000 was made from the sale of tails.com goods. This is supported by a breakdown of the units of tails goods sold, as well as the opponent’s tails.com invoice evidence which shows that the majority of its sales relates to wet and dry dog food, as well as treats and dental dallies. It also confirms that these goods were sold to UK consumers geographically spread across the UK. All of the UK reviews confirm that the goods purchased were dog food and treats and the website evidence confirms that tails.com provides tailored dog food and treats to its customers. Therefore it is reasonable to infer that a significant proportion of the above sales contained in paragraph 26 above pertain to dog food and treats.

47. I have also been provided with significant tails’ marketing expenditure, supported by third party article evidence and award evidence. Whilst I note that I have not been provided with the market share held by Tails.com, based on the sales figures before

¹⁶ *Dreamersclub Ltd v KTS Group Ltd*, BL O/091/19

¹⁷ *New Yorker SHK Jeans GmbH & Co KG v OHIM*, T-415/09

me (which is supported by significant customer sign-up numbers, amounting to between 80,000 and 330,000 new customers per year), I consider that it is likely that it holds a notable proportion of the UK dog foodstuffs market. Therefore, taking all of the above into account, I am satisfied that the opponent has shown genuine use of the First and Second Earlier Mark within the relevant period.

Fair Specification

48. I must now consider whether, or the extent to which, the evidence shows use of the goods relied upon.

49. In *Euro Gida Sanayi Ve Ticaret Limited v Gima (UK) Limited*, BL O/345/10, Mr Geoffrey Hobbs Q.C. as the Appointed Person summed up the law as being:

“In the present state of the law, fair protection is to be achieved by identifying and defining not the particular examples of goods or services for which there has been genuine use but the particular categories of goods or services they should realistically be taken to exemplify. For that purpose the terminology of the resulting specification should accord with the perceptions of the average consumer of the goods or services concerned.”

50. In *Merck KGaA v Merck Sharp & Dohme Corp & Ors*, [2017] EWCA Civ 1834, Kitchin LJ (as he then was) set out the approach to be followed when considering partial revocation of a trade mark. The same approach is relevant when framing a fair specification. He said:

“244. As I described in *Maier v Asos*, the approach to be adopted is relatively straightforward (although I readily acknowledge that it may on occasion be difficult to apply) and it is in my view consistent with the earlier decisions of the Court of Appeal to which I referred at paragraph [63]. On reflection, I think it can be expressed more clearly as follows.

245. First, it is necessary to identify the goods or services in relation to which the mark has been used during the relevant period.

246. Secondly, the goods or services for which the mark is registered must be considered. If the mark is registered for a category of goods or services which is sufficiently broad that it is possible to identify within it a number of subcategories capable of being viewed independently, use of the mark in relation to one or more of the subcategories will not constitute use of the mark in relation to all of the other subcategories.

247. Thirdly, it is not possible for a proprietor to use the mark in relation to all possible variations of a product or service. So care must be taken to ensure this exercise does not result in the proprietor being stripped of protection for goods or services which, though not the same as those for which use has been proved, are not in essence different from them and cannot be distinguished from them other than in an arbitrary way.

248. Fourthly, these issues are to be considered having regard to the perception of the average consumer and the purpose and intended use of the products or services in issue. Ultimately it is the task of the tribunal to arrive at a fair specification of goods or services having regard to the use which has been made of the mark.

249. This approach does strike an appropriate balance. It gives effect to the clear intention of the EU legislature that marks must actually be used or, if not used, be subject to revocation. [...] It is also fair to proprietors for it does not require a proprietor to prove that he has used his mark in relation to all possible variations of the goods or services covered by its registration but only those which are sufficiently distinct to constitute coherent categories or subcategories. I am also satisfied that it gives appropriate protection to the legitimate interest of a proprietor in being able in the future to extend his range of goods or services within the scope of the terms describing the goods or services for which its mark is registered.”

51. This approach was approved by the Supreme Court in *SkyKick UK Ltd & Anor v Sky Ltd & Ors (Rev1)* [2024] UKSC 36, subject to the proviso that it must be seen in light of more recent guidance by the Court of Justice of the European Union (“CJEU”)

that that the essential criterion to apply for the purposes of identifying a coherent subcategory of goods or services capable of being viewed independently is their purpose and intended use (for example, *Ferrari SpA v DU* (Joined Cases C-720/18 and C-721/18) EU:C:2020:854; [2021] Bus LR 106, at paragraphs 36-53).

52. The opponent relies upon the following class 31 goods, for which its earlier marks are registered (as contained in Annex 1):

First Earlier Mark

Class 31 Pet food; dog food.

Second Earlier Mark

Class 31 Pet food; dog food; foodstuffs for animals

53. As per the website and invoice evidence, I have found that that the opponent sells a range of dog food and treats (including the dental dailies). I bear in mind that the categories “pet food” and “foodstuffs for animals” are broad terms. However, the above case law makes it clear that I must have regard to the purpose and intended use of the goods in issue in order to determine whether there is a subcategory capable of being viewed independently of the broader term.

54. I consider that the intended use of dog food and treats is the same as other pet food and foodstuffs. I therefore find that, applying the case law above, to limit the opponent’s terms “pet food” and “foodstuffs for animals” any further would result in the opponent being stripped of protection for goods which are not in essence different, and to make such a distinction between them would be arbitrary. Consequently, I consider that a fair specification of the First and Second Earlier Mark to be:

First Earlier Mark

Class 31 Pet food; dog food.

Second Earlier Mark

Class 31 Pet food; dog food; foodstuffs for animals.

Section 5(2)(b) - case law

55. 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 Pairs 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;¹⁸

(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

56. The parties' competing goods are as follows:

Opponent's goods	Applicant's goods
First Earlier Mark <u>Class 31</u> Pet food; dog food.	<u>Class 5</u> Veterinary preparations and substances; nutritional supplements for veterinary use; feed supplements for veterinary use; dietary supplements for pets; dietary supplements for dogs;
Second Earlier Mark <u>Class 31</u> Pet food; dog food; foodstuffs for animals.	nutraceuticals for therapeutic purposes; nutraceuticals for use as a dietary supplement; Cannabidiol supplements; CBD supplements; hemp supplements;

¹⁸ That being the interdependency principle.

	dietary supplements in the form of pet treats. <u>Class 21</u> Household containers for storing pet food; plastic containers for dispensing food to pets; plastic containers for dispensing drink to pets; pet feeding and drinking bowls; dog bowls; pet treat holders; pet treat dispensers; dog treat holders; dog treat dispensers. <u>Class 31</u> Foodstuffs for pet animals; edible treats for animals; pet foods; pet foods in the form of chews; edible pet treats; dog food; dog treats [edible]; dog biscuits.
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57. When making the comparison, all relevant factors relating to the goods in the specifications should be taken into account. In the judgment of the CJEU in *Canon*, Case C-39/97, the court stated at paragraph 23 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.”

58. Guidance on this issue has come from Jacob J. (as he then was) in the *Treat* case, [1996] R.P.C. 281, where he identified the factors for assessing similarity as:

(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.

59. 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.”

60. For the purposes of considering the issue of similarity of goods, 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 *Separode Trade Mark* (BL O/399/10) and *BVBA Management, Training en Consultancy v. BeneluxMerkenbureau* [2007] ETMR 35 at paragraphs 30 to 38).

61. 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 GC stated that “complementary” means:

“... 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 the responsibility for those goods lies with the same undertaking.”

Class 5

Veterinary preparations and substances; nutritional supplements for veterinary use; feed supplements for veterinary use; dietary supplements for pets; dietary supplements for dogs; nutraceuticals for therapeutic purposes; nutraceuticals for use as a dietary supplement; Cannabidiol supplements; CBD supplements; hemp supplements; dietary supplements in the form of pet treats.

62. In regard to the applicants’ above goods, at paragraph 18 of its submissions in lieu, the opponent states that “they have a similar nature, intended purpose, method of use, users, manufacturers and trade channels as the goods relied upon by the opponent”, footnoting the case *AMINOMAX GREEN* BL O/087/14.

63. I note that I am not bound by the decisions of previous Hearing Officers. Nevertheless, I consider that the applicant’s above goods are clearly similar to the opponent’s “pet food”, “dog food” and “foodstuff for animals”.

64. The applicants’ goods are all types of supplements which may contain ingredients that support the health of the animals, including for example, vitamins, minerals, amino acids and CBD/hemp. The opponent’s class 31 goods may contain these ingredients which are considered very good or beneficial to the animals/dogs’ health and useful for treating certain ailments they may have. The goods are eaten/consumed by animals, and therefore overlap in method of use and user. However I also appreciate that the applicants’ goods can be directly added to the pets food to make consumption easier, or to maximise the benefits of both the ingredients within the food and supplements. I therefore find that there may be a degree of competition between the

goods because a user may choose to use supplements or its food to give its pet certain vitamins and minerals to support its health (or they may use both). The goods would also be sold in the same pet stores, and they would likely be stocked in close proximity. I therefore find that the parties' goods are similar to a medium degree.

Class 21

Household containers for storing pet food; plastic containers for dispensing food to pets; plastic containers for dispensing drink to pets; pet feeding and drinking bowls; dog bowls; pet treat holders; pet treat dispensers; dog treat holders; dog treat dispensers.

65. At paragraph 21 of its submissions in lieu, the opponent states that the opponent's goods are "indispensable for the use of the applicant's goods", and that the "average consumer is likely to think that the goods originate from the same undertaking, and they are therefore complementary" (footnoting *WOLF OF WILDERNESS* BL O/366/21).

66. I agree that the opponent's "pet food" and "dog food" would be sold by the same undertakings that make the applicants' goods, and therefore overlap in trade channels (and this would be known to the average consumer). I also note that the parties' goods are important and indispensable to one another. On this basis, I consider that the goods are complementary as described by the case law above. The goods will also overlap in user, however, they clearly do not overlap in nature or purpose, nor are they in competition. Therefore, taking the above into account, I find that the parties' goods are similar to a medium degree.

Class 31

Dog food.

67. The applicants' above term appears identically within the opponent's First and Second Earlier Marks specification.

Pet foods.

68. Although expressed slightly differently, the applicants' above goods are self-evidently identical to "pet food" in the opponent's First and Second Earlier Marks specification.

Foodstuffs for pet animals.

69. The applicants' above goods fall within the broader category of "foodstuffs for animals". The goods are identical on the principle outlined in *Meric*.

Edible treats for animals; pet foods in the form of chews; edible pet treats; dog treats [edible]; dog biscuits.

70. The applicants' above goods fall within the broader categories of "pet food", "dog food" and "foodstuffs for animals". The goods are identical on the principle outlined in *Meric*.

The applicants' fall back specifications

71. At paragraph 9 of their submissions in lieu, the applicants have provided 2 fall back specifications for me to consider. I note that these are as follows:

"Fall-back Position 1 – limitation to class 5 and to a restricted class 31

Class 5:

Veterinary preparations and substances; nutritional supplements for veterinary use; feed supplements for veterinary use; dietary supplements for pets; dietary supplements for dogs; nutraceuticals for therapeutic purposes; nutraceuticals for use as a dietary supplement; Cannabidiol supplements; CBD supplements; hemp supplements; dietary supplements in the form of pet treats.

Class 31:

Dog treats [edible].

Fall-back Position 2 – limitation to class 5 only

Class 5:

Veterinary preparations and substances; nutritional supplements for veterinary use; feed supplements for veterinary use; dietary supplements for pets; dietary supplements for dogs; nutraceuticals for therapeutic purposes; nutraceuticals for use as a dietary supplement; Cannabidiol supplements; CBD supplements; hemp supplements; dietary supplements in the form of pet treats.”

72. However, I have found that the class 5 goods contained in the applicants’ fall-back specifications to be similar to a medium degree to the opponent’s class 33 “pet food”, “dog food” and “foodstuff for animals”.¹⁹ I have also found the applicants’ class 31 dog treats in its back-up specification to be identical to the opponent’s “pet food”, “dog food” and “foodstuffs for animals” on the principle outlined in *Meric*.²⁰

73. As a result, the “back-up” specifications do not put the applicants in a better position. They are therefore dismissed, and I will not consider them any further.

The average consumer and the nature of the purchasing act

74. 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 and services in question: *Lloyd Schuhfabrik Meyer*, Case C-342/97. In *Iconix Luxembourg Holdings SARL v Dream Pairs 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;

¹⁹ Paragraphs 62 to 64.

²⁰ Paragraph 70.

(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.

75. The average consumer for the goods will be the general public who own or care for a pet. The cost of the goods in question is likely to be relatively low and they will be purchased relatively frequently.

76. The average consumer will take various factors into consideration such as the cost, quality, ingredients and suitability of the goods for its pet's needs. Moreover, the owner/carer may also consider its ingredients, as their pet may have specific dietary or health requirements. Therefore, the level of attention paid during the purchasing process will be medium.

77. The goods may be purchased following the perusal of advertisements, and are likely to be obtained by self-selection from the shelves of a pet store, supermarket or online equivalent. Visual considerations are, therefore, likely to dominate the selection process.

78. However, I do not discount that there may also be an aural component to purchase the goods, through advice sought from a sales assistant or through word-of-mouth recommendations.

Comparison of the trade marks

79. 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.

80. The CJEU 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.”

81. 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. The respective trade marks are shown below:

Opponent's trade marks	Applicant's trade mark
Tails (“The First Earlier Mark”) TAILS.COM (“The Second Earlier Mark”)	Tranquil Tails

Overall Impression

82. The First Earlier Mark consists of the word “Tails”. There are no other elements to contribute to the overall impression which lies in the word itself.

83. The Second Earlier Mark consists of the words “TAILS.COM”. I find that the ordinary dictionary word “TAILS” will be recognised by the average consumer as the dominant and most distinctive part of the mark, playing a greater role in the overall impression. This is on the basis that the “.COM” element will indicate that the mark consists of an internet address that can be assessed globally, and therefore, while it contributes to the overall impression of the mark as a web address, it clearly plays a much lesser role than “TAILS”.

84. The applicants’ mark consists of the words “Tranquil Tails”. While the opponent submits that the distinctive and dominant component of the applicants’ mark is the word “tails”, I find that the overall impression lies in the combination of these words, as they will be seen as a single complete phrase by the average consumer (which I shall come to discuss in the conceptual comparison), with no single word dominating the mark.

Visual Comparison

The First Earlier Mark and the applicants' mark

85. Visually, the opponent's First Earlier Mark "Tails" is contained at the end of the applicants' mark. This acts as a visual point of similarity. However, the applicant's mark begins with the word "Tranquil", a position to which the average consumer usually pays more attention.²¹ I therefore find that the parties' marks are visually similar to between a low and medium degree.

The Second Earlier Mark and the applicants' mark

86. Visually, both of the parties' marks contain the word "Tails", albeit this is the first word of the Second Earlier Mark and the last word of the applicants' mark. The Second Earlier Mark ends in the ".COM" element and the applicants' mark begins with the word "Tranquil". Neither of these elements are visually similar and, therefore, I find that, as a whole, the parties' marks are visually similar to between a low and medium degree.

Aural Comparison

The First Earlier Mark and the applicants' mark

87. The 1 syllable word "Tails" in both of the parties' marks will be given its ordinary dictionary pronunciation. The 2 syllable word "Tranquil" at the beginning of the applicants' mark will also be given its ordinary dictionary pronunciation. I therefore find that the parties' marks are aurally similar to between a low and medium degree.

The Second Earlier Mark and the applicants' mark

88. Both of the parties' marks will overlap in the ordinary dictionary pronunciation of the word "tails". As noted above, the 2 syllable word "Tranquil" at the beginning of the applicants' mark will be given its ordinary dictionary pronunciation. The ".com" element

²¹ *El Corte Inglés, SA v OHIM*, Cases T-183/02 and T-184/02

at the end of the Second Earlier Mark will likely be articulated as DOT-COM. The “tranquil” and “.com” element are aurally dissimilar. On this basis, I find that, as a whole, the parties’ marks are aurally similar to between a low and medium degree.

Conceptual Comparison

The First Earlier Mark and the applicants’ mark

89. Conceptually, the ordinary dictionary word “tails” in both of the parties’ marks will be recognised by the average consumer. The ordinary word “tranquil” at the beginning of the applicants’ mark will also be understood by the average consumer.

90. As a whole, I consider that the applicant’s “tranquil tails” mark forms a unit to create a new meaning, evoking the concept of calm and relaxed tails. I bear in mind that in *LIGHT VITAMIN* (word mark) BL O/1174/25, Mr Thomas Mitcheson KC sitting as the Appointed Person stated that the assessment of a conceptual meaning should take place with reference to the parties’ goods where there is a potential link between the conceptual meaning of the mark and the goods to which it is affixed. On this basis, I consider that the use of the wording “tranquil tails” on pet food and treats is likely to allude to the applicants’ food, treats and supplements (and the accessories for such goods) having calming qualities and/or ingredients (for example, CBD).

91. Nevertheless, as both marks evoke the concept of tails, I find that they are conceptually similar to no more than a medium degree.

The Second Earlier Mark and the applicants’ mark

92. The same considerations apply in paragraphs 89 and 90 above.

93. However, I note that the Second Earlier Mark ends in the “.com” element. As noted above, this element will indicate that the mark consists of an internet address. I find that the “.com” element is a further point of conceptual difference, and on this basis, I consider that the marks are conceptually similar to between a low and medium degree.

Distinctive character of the earlier trade marks

94. 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 C108/97 and C-109/97 *Windsurfing Chiemsee v Huber and Attenberger* [1999] ECR I-2779, 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 promotion of 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).”

95. 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.

96. Before my assessment of the inherent distinctive character of the opponent's First and Second Earlier Marks, I note that the applicant's evidence in chief has been filed

showing the use of the word “tails” by third parties in regard to pet food and treats.²² I note that **exhibits RSH1, RSH2, RSH4, RSH5, RSH7 to RSH10, RSH14, RSH15, RSH17 and RSH18** have been filed to show that the following websites have been active since before the relevant date (some of which have been active as early as 2021):

- a) waggytailstreats.co.uk
- b) countrytailstreats.com
- c) wild-tails.com
- d) sparkytails.com
- e) skyetails.co.uk
- f) wonkytails.co.uk

97. The websites confirm that they are based in the UK, and that they sell dog treats. I have also been provided with the registration details of UK marks 3583661 and 3661649 in **exhibits RSH16 and RSH19**. These marks belong to Skye Tails and Wonky Tails, and the marks are registered for dog treats and foodstuffs for animals.

98. I have also been provided with the following third party websites contained in **exhibits RSH6, RSH11 and RSH12**:

- a) toothandtail.co.uk
- b) treatsandtails.co.uk
- c) treats4tails.co.uk
- d) thedogschoice.com

99. However, all of these have a printout date of 4 April 2025.

100. The applicants’ evidence also includes the registration details of a further 6 UK registered marks, (none of which belong to the above third parties), which encompass the word TAIL, registered for class 31 dog treats and animal foodstuffs. These are contained in **exhibit RSH20**. Lastly, I have been provided with the registration details

²² Paragraph 3 of Ms Havard’s witness statement

of 3 UK registered marks, (none of which belong to the above third parties), which encompass the word TAIL. These are contained in **RSH21**, the marks of which are registered for pet clothing, pet beds, pet brushes and pet toys.

101. I bear in mind the following discrepancies with the applicant's above evidence:

- a) I have only been provided with 6 third party websites which were active before the relevant date (listed in paragraph 96a-f) which is far from being a significant number, and does not suggest that use of the word "TAILS" being used on class 31 goods was particularly widespread in the UK.
- b) Moreover, in regard to the 6 third party websites listed at paragraph 96a-f, the evidence before me does not enable me to assess how many members of the relevant public (if any) would have come into contact with these websites prior to the relevant date. For example, I have no turnover or sales information, or market share percentage for these websites/undertakings.
- c) I also do not have any turnover or sales information, or market share percentage for any of the registrations contained in **exhibits RSH20 and RSH21**.
- d) In regard to registered marks in **exhibits RSH20 and RSH21**, I have no examples of how these goods have been used in practice (such as screenshots from the actual websites themselves, or from other retailers, showing these goods actually for sale, with a price etc.)

102. In *Zero Industry Srl v Office for Harmonisation in the Internal Market (Trade Marks and Designs) (OHIM)*, Case T-400/06 the General Court ("GC") stated that:

"73. As regards the results of the research submitted by the applicant, according to which 93 Community trade marks are made up of or include the word 'zero', it should be pointed out that the Opposition Division found, in that regard, that '... there are no indications as to how many of such trade marks are effectively used in the market'. The applicant did not dispute that finding before the Board of Appeal but none the less reverted to the issue of that evidence in its application lodged at the Court. It must be found that the mere fact that a number of trade marks relating to the goods at issue contain the word

‘zero’ is not enough to establish that the distinctive character of that element has been weakened because of its frequent use in the field concerned (see, by analogy, Case T-135/04 *GfK v OHIM – BUS(Online Bus)* [2005] ECR II-4865, paragraph 68, and Case T-29/04 *Castellblanch v OHIM – Champagne Roederer (CRISTAL CASTELLBLANCH)* [2005] ECR II-5309, paragraph 71).”

103. The mere fact that there are multiple marks on the Register which contain the word “tails” for class 31 goods in the UK is not relevant to my assessment. Whilst Ms Havard has tried to support this evidence with screenshots from the relevant period from third party retailers, as noted in paragraph 101 above, the evidence contains multiple deficiencies. Consequently, I do not consider that the evidence sufficiently shows that the distinctive character of the word “tails” has been weakened because of its frequent use in the fields concerned. I find that the evidence does not assist the applicant.

104. I shall now assess the inherent distinctive character of the opponent’s marks.

104. The First Earlier Mark consists of the ordinary dictionary word “Tails”. I find that the purpose of the opponent’s goods is to be consumed by pets, the majority of which have tails. I therefore consider that this mark is inherently distinctive to between a low and medium degree.

105. The Second Earlier Mark consists of the word “Tails” followed by a “.com” element. Again, the word “Tails” alludes to the fact that the opponent’s goods are to be consumed by pets, the majority of which have tails. As noted above, the “.com” element indicates a website address. As a whole, I find that the mark is inherently distinctive to between a low and medium degree.

106. I will now assess whether the evidence filed by the opponent is sufficient to demonstrate enhanced distinctiveness. The relevant market for assessing this is the UK market.

107. I have summarised the evidence filed by the opponent in paragraphs 23 to 40, however, I note that for the purposes of my enhanced distinctiveness assessment, I

am able to consider the evidence from 2017 and 2018. The total turnover generated by tails between 2017 to 24 March 2024 amounts to in excess of £331,130,000. This is supported by significant customer sign-up numbers, amounting to between 80,000 and 330,000 new customers per year, as well as invoice evidence (and website evidence) confirming that the majority of the goods sold under the earlier marks is dog food and dog treats. I find that based on the figures provided, tails.com holds a notable proportion of the UK dog foodstuffs market. I have also been provided with significant “performance marketing” and “PR & Brand spend” turnover provided in paragraph 30 above. Between 2018 to 24 March 2024 tails’ performing marketing total amounted to in excess of £60,095,000 and its PR and brand spend amounted to in excess of £7,540,000. Therefore the combined total expenditure on marketing tails amounts to in excess of £67,635,000. This is supported with examples of its TV advertising and third party article evidence. Whilst I have not been provided with the readership numbers for these publications, I accept that The Sun and The Independent have a large readership in the UK.

108. Taking all of the above evidence into account, which clearly shows use of the Second Earlier Mark, I find that the distinctiveness of this mark has been enhanced to a high degree, but only in relation to dog food and treats. As noted above, the most distinctive part of the Second Earlier Mark is the word “TAILS”, as the “.COM” element is simply used to indicate a website (and is thus less distinctive). Consequently, I find that the use of the Second Earlier Mark throughout the evidence constitutes as use of the First Earlier “TAILS” Mark. On this basis, I find that the distinctiveness of the First Earlier Mark has also been enhanced to a high degree, but only in relation to dog food and dog treats.

Likelihood of confusion

109. 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. 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. Nevertheless, the 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 Pairs Europe Inc & Anor* [2025] UKSC 25, as listed in paragraph 55 above.

The First Earlier Mark and the applicants' mark

110. The following factors must be considered to determine if a likelihood of confusion can be established:

- I have found the marks to be visually and aurally similar to between a low and medium degree.
- I have found the marks to be conceptually similar to no more than a medium degree.
- I have found the First Earlier Mark to be inherently distinctive to between a low and medium degree.
- I have found the distinctiveness of the First Earlier mark has been enhanced through use to a high degree, but only in relation to dog food and treats.
- I have identified the average consumer as the general public who own or care for a pet, who will select the goods primarily by visual means, although I do not discount an aural component.
- I have concluded that a medium degree of attention will be paid during the purchasing process.
- I have found the parties' goods to range from being identical to similar to a medium degree.

111. Taking all of the above into account, even bearing in mind the principle of imperfect recollection and the interdependency principle, I am satisfied that the parties' marks are unlikely to be mistakenly recalled as each other. I do not consider that a consumer paying a medium degree of attention during the purchasing process will overlook the word "Tranquil" at the beginning of the applicant's mark, a position which tends to make more of an impact than the ends. I therefore do not consider there to be a likelihood of direct confusion on any of the parties' goods.

112. It now falls to me to consider the likelihood of indirect confusion. Indirect confusion was described in the following terms by Iain Purvis Q.C. sitting as the Appointed Person, in *L.A. Sugar Limited v By Back Beat Inc*, Case BL O/375/10:

“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.”

113. In *Liverpool Gin Distillery Ltd & Ors v Sazerac Brands, LLC & Ors* [2021] EWCA Civ 1207, 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.

114. I consider that the shared common use of the word “tails” in the parties’ marks will lead the average consumer to conclude that they originate from the same or economically linked undertakings. I bear in mind that I have found the First Earlier Mark to be inherently distinctive to between a low and medium degree, on the basis that the opponent’s goods will be consumed by pets, the majority of which have tails. However, as noted above, the distinctiveness of the “tails” mark has been enhanced to a high degree. I therefore do not consider that the shared use of the word “tails” will be seen as coincidental due to the level of awareness of the opponent’s brand as shown by its evidence.

115. The addition of the word “Tranquil” to the word “tails” in the applicant’s mark results in the mark alluding to the pet food and treats (and its accessories) having calming qualities and/or ingredients (for example, CBD). As a result, I am of the view that the average consumer will see the parties’ marks as sub-brand marks (“TAILS” being the house brand and “Tranquil Tails” being the sub-brand mark focussed on calming food, treats, supplements and accessories for such goods). Therefore, I find there to be a likelihood of indirect confusion on all of the parties’ identical and similar goods.

The Second Earlier Mark and the applicants’ mark

- I have found the marks to be visually and aurally similar to between a low and medium degree.
- I have found the marks to be conceptually similar to between a low and medium degree.
- I have found the Second Earlier Mark to be inherently distinctive to between a low and medium degree.
- I have found the distinctiveness of the Second Earlier Mark has been enhanced through use to a high degree, but only in relation to dog food and treats.
- I have identified the average consumer as the general public who own or care for a pet, who will select the goods primarily by visual means, although I do not discount an aural component.
- I have concluded that a medium degree of attention will be paid during the purchasing process.
- I have found the parties’ goods to range from being identical to similar to a medium degree.

116. For the same reasons contained in paragraph 111 above, I do not consider there to be a likelihood of direct confusion between the parties’ marks.

117. In regard to indirect confusion, I consider that the same considerations apply in paragraphs 114 and 115 above. However, I also bear in mind that the Second Earlier Mark ends with the “.COM” element, which is used to indicate a website (and will be

recognised as such by the average consumer). The source of origin will remain the same as the opponent's First Earlier Mark, meaning that consumers will consider the differences to be a logical indicator of brand extensions, sub-brands or alternative marks (the latter on the basis that ".COM" will not be seen as a different brand but simply a reference to a website). Consequently, I find there to be a likelihood of indirect confusion between the Second Earlier Mark and the applicants' mark, on all of the parties' identical and similar goods.

118. The opposition under section 5(2)(b) is fully successful.

Section 5(3)

119. Section 5(3) of the Act states:

“5(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 and the use of the later mark without due cause would take unfair advantage of, or be detrimental to, the distinctive character or repute of the earlier trade mark.”

120. Section 5(3A) of the Act states:

“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.”

121. 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*).

122. The conditions of section 5(3) are cumulative. Firstly, the First and Second Earlier Marks and applicants' mark must be identical or similar, and I have discussed their level of similarity in paragraphs 85 to 93 above. Secondly, the opponent must show that its First and Second Earlier Marks have achieved a level of knowledge/reputation amongst a significant part of the public. Thirdly, it must have established that the level of reputation and the similarities between the marks will cause the public to make a link between them, in the sense of the opponent's First and Second Earlier Marks being brought to mind by the later mark. Fourthly, assuming that the first, second and third conditions have been met, section 5(3) requires that one or more types of damage claimed will occur. It is unnecessary for the purposes of section 5(3) that the goods be similar, although the relative distance between them is one of the factors which must be assessed in deciding whether the public will make a link between the marks. The relevant date for the assessment under section 5(3) is the date of application of the applicants' mark i.e. 25 March 2024.

Reputation

123. In *General Motors*, Case C-375/97, the CJEU held that:

“25. It cannot be inferred from either the letter or the spirit of Article 5(2) of the Directive that the trade mark must be known by a given percentage of the public so defined.

26. The degree of knowledge required must be considered to be reached when the earlier mark is known by a significant part of the public concerned by the products or services covered by that trade mark.

27. In examining whether this condition is fulfilled, the national court must take into consideration all the relevant facts of the case, in particular the market share held by the trade mark, the intensity, geographical extent and duration of its use, and the size of the investment made by the undertaking in promoting it.

28. Territorially, the condition is fulfilled when, in the terms of Article 5(2) of the Directive, the trade mark has a reputation ‘in the Member State’. In the absence of any definition of the Community provision in this respect, a trade mark cannot be required to have a reputation ‘throughout’ the territory of the Member State. It is sufficient for it to exist in a substantial part of it.”

124. In determining whether the opponent has demonstrated a reputation for the goods in issue, it is necessary for me to consider whether its mark will be known by a significant part of the public concerned with those goods.

125. In reaching this decision, I must take all of the evidence into account including “the market share held by the trade mark, the intensity, geographical extent and duration of use, and the size of the investment made by the undertakings in promoting it.”

126. I have found that the distinctive character of the opponent’s First and Second Earlier Mark has been enhanced to a high degree through use for its dog food and

dog treat goods. I recognise that reputation is not the same as enhanced distinctive character, but the same factors are to be taken into account in both assessments.²³

127. I do not intend to fully repeat my evidential summary which can be found at paragraphs 107 and 108 above, however, I remind myself that the turnover generated under the First and Second Earlier Marks was significant. The customer sign-up numbers per year were also significant, and based on both these figures, I consider that tails.com holds a notable proportion of the UK dog foodstuffs market. The invoice and website evidence confirms that the majority of the goods sold under the earlier marks before the relevant date was dog food and dog treats, and that its sales were geographically spread. I also note that the marketing expenditure was significant, and that this has been supported by TV advertising and third party article evidence, as well as award evidence. I am therefore satisfied that the First and Second Earlier Marks had a reasonably strong reputation for dog food and dog treats at the relevant date.²⁴

Link

128. As I noted above, my assessment of whether the public will make the required mental 'link' between the marks must take account of all relevant factors. The factors identified in *Intel* are:

The degree of similarity between the conflicting marks

I have found the First and Second Earlier Marks and the applicants' mark to be visually and aurally similar to between a low and medium degree.

I have found the First Earlier Mark and the applicants' mark to be conceptually similar to no more than a medium degree, and the Second Earlier Mark and the applicants' mark to be conceptually similar to between a low and medium degree.

²³ *O2 Worldwide Limited v CX02.COM (UK) Limited*, BL O/393/19, paragraph 39

²⁴ Whilst this finding differs to my proof of use finding above (i.e. the previous opponent had shown use of the broader term "pet food" and "foodstuffs for animals"), the case law applied resulting in such a conclusion, specifically the application of *Merek* in determining a fair specification, is different to the case law and the assessment that is made when determining if the opponent has a reputation.

The nature of the goods for which the conflicting marks are registered, or proposed to be registered, including the degree of closeness or dissimilarity between those goods, and the relevant section of the public

In regard to the applicant's class 5 and 21 goods, I have already compared them to the opponent's "dog food" in paragraphs 62 to 66 above.

The applicant's class 31 specification includes the terms "dog food", "dog treats [edible]" and "dog biscuits", which, as noted above, are identical to the opponent's goods for which they have established a reputation. The applicant's class 31 also includes the terms "foodstuffs for pet animals", "edible treats for animals", "pet foods", "pet foods in the form of chews", "edible pet treats". As noted above, the opponent's "dog food" and "dog treats" clearly fall within these broader categories, and therefore, the goods are identical.

The average consumer for the above goods will be the general public who own or care for a pet.

The strength of the earlier mark's reputation

As noted in paragraph 127 above, the First and Second Earlier Marks have a reasonably strong reputation for dog food and dog treats.

The degree of the earlier mark's distinctive character, whether inherent or acquired through use

I found the earlier marks to be inherently distinctive to between a low and medium degree, the distinctive character of which has been enhanced to a high degree.

Whether there is a likelihood of confusion

I found there to be a likelihood of indirect confusion between the First and Second Earlier Marks' and the applicants' mark.

129. Given my findings that there is a likelihood of indirect confusion in relation to all of the applicants' goods, it follows that there is a link between the marks in the minds of the relevant public for those goods.

Damage

130. In *Argos Limited v Argos Systems Inc* [2018] EWCA Civ 2211, the Court of Appeal held that a change in the economic behaviour of the customers for the goods and/or services offered under the later trade mark was required to establish unfair advantage. This may be inferred where the later trade mark would gain a commercial advantage from the transfer of the image of the earlier trade mark to the later mark: see *Claridges Hotel Limited v Claridge Candles Limited & Anor* [2019] EWHC 2003 (IPEC).

131. Unfair advantage does not require proof of a subjective intention by the applicant to benefit from the reputation of the opponent's mark. In *Jack Wills Limited v House of Fraser (Stores) Limited* [2014] EWHC 110 (Ch) Arnold J. (as he then was) considered the earlier case law and concluded that:

“80. The arguments in the present case give rise to two questions with regard to taking unfair advantage. The first concerns the relevance of the defendant's intention. It is clear both from the wording of Article 5(2) of the Directive and Article 9(1)(c) of the Regulation and from the case law of the Court of Justice interpreting these provisions that this aspect of the legislation is directed at a particular form of unfair competition. It is also clear from the case law both of the Court of Justice and of the Court of Appeal that the defendant's conduct is most likely to be regarded as unfair where he intends to benefit from the reputation and goodwill of the trade mark. In my judgment, however, there is nothing in the case law to preclude the court from concluding in an appropriate case that the use of a sign the objective effect of which is to enable the defendant to benefit from the reputation and goodwill of the trade mark amounts to unfair advantage even if it is not proved that the defendant subjectively intended to exploit that reputation and goodwill.”

132. One of the claims made by the opponent is that the applicants' mark will, without due cause, take "unfair advantage including but not limited to creating an association with the opponent's goods".

133. The likelihood of confusion means that unfair advantage will be automatic because sales will be achieved under the applicants' mark as a result of the confusion with the First and Second Earlier Marks. Damage is therefore made out in respect of all the goods, and the section 5(3) ground of opposition succeeds in its entirety.

Section 5(4)(a)

134. Section 5(4)(a) of the Act states as follows:

"5(4) A trade mark shall not be registered if, or to the extent that, its use in the United Kingdom is liable to be prevented –

a) by virtue of any rule of law (in particular, the law of passing off) protecting an unregistered trade mark or other sign used in the course of trade, where the condition in subsection (4A) is met,

aa)...

b) ...

A person thus entitled to prevent the use of a trade mark is referred to in this Act as the proprietor of "an earlier right" in relation to the trade mark".

135. Subsection (4A) of section 5 of the Act states:

"(4A) The condition mentioned in subsection (4)(a) is that the rights to the unregistered trade mark or other sign were acquired prior to the date of application for registration of the trade mark or date of the priority claimed for that application."

136. In *Discount Outlet v Feel Good UK*, [2017] EWHC 1400 IPEC, Her Honour Judge Melissa Clarke, sitting as a deputy Judge of the High Court, conveniently summarised the essential requirements of the law of passing off as follows:

“55. The elements necessary to reach a finding of passing off are the ‘classical trinity’ of that tort as described by Lord Oliver in the *Jif Lemon* case (*Reckitt & Colman Product v Borden* [1990] 1 WLR 491 HL, [1990] RPC 341, HL), namely goodwill or reputation; misrepresentation leading to deception or a likelihood of deception; and damage resulting from the misrepresentation. The burden is on the Claimants to satisfy me of all three limbs.

56. In relation to deception, the court must assess whether “a substantial number” of the Claimants’ customers or potential customers are deceived, but it is not necessary to show that all or even most of them are deceived (per *Interflora Inc v Marks and Spencer Plc* [2012] EWCA Civ 1501, [2013] FSR 21).”

Relevant date

137. Whether there has been passing off must be judged at a particular point (or points) in time. In *Advanced Perimeter Systems Limited v Multisys Computers Limited*, BL O-410-11, Mr Daniel Alexander QC, sitting as the Appointed Person, considered the relevant date for the purposes of s.5(4)(a) of the Act and stated as follows:

“43. In *SWORDERS TM O-212-06* Mr Alan James acting for the Registrar well summarised the position in s.5(4)(a) proceedings as follows: ‘Strictly, the relevant date for assessing whether s.5(4)(a) applies is always the date of the application for registration or, if there is a priority date, that date: see Article 4 of Directive 89/104. However, where the applicant has used the mark before the date of the application it is necessary to consider what the position would have been at the date of the start of the behaviour complained about, and then to assess whether the position would have been any different at the later date when the application was made.’”

138. As the applicants have filed no evidence of use of their mark, I have only the prima facie relevant date to consider i.e. 25 March 2024.

Goodwill

139. The House of Lords in *Inland Revenue Commissioners v Muller & Co's Margarine Ltd* [1901] AC 217 (HOL) provided the following guidance regarding goodwill:

“What is goodwill? It is a thing very easy to describe, very difficult to define. It is the benefit and advantage of the good name, reputation and connection of a business. It is the attractive force which brings in customers. It is the one thing which distinguishes an old-established business from a new business at its first start.”

140. In *South Cone Incorporated v Jack Bessant, Dominic Greensmith, Kenwyn House and Gary Stringer (a partnership)* [2002] RPC 19 (HC), Pumfrey J. stated:

“27. There is one major problem in assessing a passing off claim on paper, as will normally happen in the Registry. This is the cogency of the evidence of reputation and its extent. It seems to me that in any case in which this ground of opposition is raised the registrar is entitled to be presented with evidence which at least raises a prima facie case that the opponent's reputation extends to the goods comprised in the applicant's specification of goods. The requirements of the objection itself are considerably more stringent than the enquiry under s.11 of the 1938 Act (see *Smith Hayden & Co. Ltd's Application (OVAX)* (1946) 63 R.P.C. 97 as qualified by *BALI Trade Mark* [1969] R.P.C. 472). Thus the evidence will include evidence from the trade as to reputation; 54 evidence as to the manner in which the goods are traded or the services supplied; and so on.

28. Evidence of reputation comes primarily from the trade and the public, and will be supported by evidence of the extent of use. To be useful, the evidence must be directed to the relevant date. Once raised, the applicant must rebut the prima facie case. Obviously, he does not need to show that passing off will not

occur, but he must produce sufficient cogent evidence to satisfy the hearing officer that it is not shown on the balance of probabilities that passing off will occur.”

141. However, in *Minimax GmbH & Co KG v Chubb Fire Limited* [2008] EWHC 1960 (Pat) Floyd J. (as he then was) stated that:

“[The above] observations are obviously intended as helpful guidelines as to the way in which a person relying on section 5(4)(a) can raise a case to be answered of passing off. I do not understand Pumfrey J to be laying down any absolute requirements as to the nature of evidence which needs to be filed in every case. The essential is that the evidence should show, at least *prima facie*, that the opponent's reputation extends to the goods comprised in the application in the applicant's specification of goods. It must also do so as of the relevant date, which is, at least in the first instance, the date of application.”

142. The evidence shows that the sales of TAILS/TAILS.COM dog food and treats were made by the previous opponent (being, Tailsco Limited). Whilst I bear in mind that the Form TM16 filed on 19 August 2025 confirms that the First and Second Earlier Marks were assigned from the previous opponent to the opponent, and therefore, to an extent establishes a relationship between the parties, the Form carries a warning to parties completing it that it is not a substitute for a deed of assignment. I do not have any narrative or exhibited evidence before me to conclude what the position is in regard to ownership of the goodwill arising from any use of the unregistered marks by the previous opponent. Thus, the section 5(4)(a) case fails as I have not been provided with any evidence proving the existence of any protectable level of goodwill in the opponent and its signs at the relevant date. For the sake of completeness, even if I was wrong in my above finding, I do not consider that this section would have put the opponent in any better position than my findings under sections 5(2)(b) and 5(3).²⁵

²⁵ This is especially the case in regard to my 5(2)(b) findings, because, whilst the test for misrepresentation is different from that for likelihood of confusion in that it entails “deception of a substantial number of members of the public” rather than “confusion of the average consumer”, it has been recognised by Lewison 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, and I certainly believe that to be the case here.

CONCLUSION

143. The opposition is fully successful, and the application is refused in its entirety.

COSTS

144. The opponent has been successful and is entitled to a contribution towards its costs, based upon the scale published in Tribunal Practice Notice 1/2023. In the circumstances, I award the opponent the sum of £1,700 as a contribution towards the costs of the proceedings. The sum is calculated as follows:

Filing a Notice of opposition and considering the applicant's counterstatement	£250
Preparing and filing evidence ²⁶	£900
Filing submissions in lieu	£350
Official Fee	£200
Total	£1,700

145. I therefore order Nigel Dench and Iain Forbes Holburn (jointly and severally) to pay Société des Produits Nestlé S.A. the sum of £1,700. 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 2nd day of October 2026

L FAYTER

For the Registrar

²⁶ Including evidence in chief and evidence in reply

ANNEX 1

First Earlier Mark

Class 31

Pet food; dog food.

Second Earlier Mark

Class 31

Pet food; dog food; foodstuffs for animals