

**O/348/20**

**TRADE MARKS ACT 1994**

**IN THE MATTER OF APPLICATION NO. 3281060 BY  
EIEIO HOLDINGS LIMITED**

**TO REGISTER AS A SERIES  
THE FOLLOWING THREE TRADE MARKS:**

**Hydroblast**  
**HYDROBLAST**  
**hydroblast**

**FOR SERVICES IN CLASSES 35 AND 40**

**AND**

**IN THE MATTER OF OPPOSITION TO ITS REGISTRATION  
UNDER NO. 414813  
BY  
AMMLEE GROUP INTERNATIONAL LIMITED**

## **Background and pleadings**

1) On 8 January 2018 EIEIO Holdings Limited (“the applicant”) applied to register the following trade marks as a series of three under no. 3281060:

Hydroblast

HYDROBLAST

hydroblast

2) The application was accepted and published in the Trade Marks Journal on 21 September 2018 in respect of the following services:

Class 35: Business management advisory services relating to industrial enterprises; Advertising; Consulting services in business organization and management; Advertising service provided over the internet including social media platforms; Advertising; Marketing and promotional services; Online and marketing media; Advertising, marketing and promotion services.

Class 40: Waste water treatment.

3) On 20 December 2018, Ammlee Group International Limited (“the opponent”) filed a notice of opposition against the application based on s. 3(6) of the Trade Marks Act 1994 (“the Act”). Briefly, the opponent claims the application to have been filed in bad faith because the applicant had:

- Misused the registered ® symbol on the mark.
- Made threats to competitors.
- Knowledge of third party use.
- No intention to use the mark.

4) The applicant filed a counterstatement denying the claims made. It specifically addressed the claims, which I shall deal with later in my decision. However, the

primary position is that the application was filed as a proactive step to ensure its intellectual property is protected and was, therefore, filed in good faith rather than bad.

5) Both sides filed evidence in these proceedings. This will be summarised to the extent that it is considered appropriate/necessary. A hearing took place on 20 December 2019, with the applicant, instructed by Oury Clark Solicitors, represented by Ms Charlotte Blyth of Counsel. The opponent did not attend the hearing but filed written submissions in lieu, which I have read and will refer to where necessary.

## **EVIDENCE**

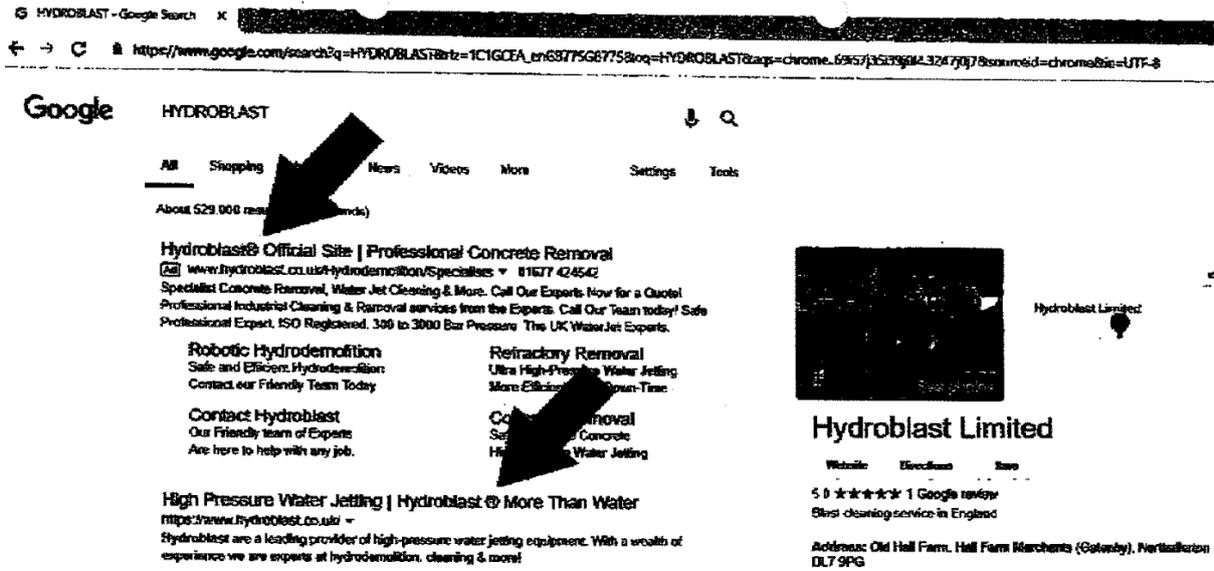
### **Opponent's evidence**

6) The opponent's evidence consists of a witness statement and exhibits from Mr Neal McArthur, who is a director and the sole shareholder of the opponent. This is a position he has held since its incorporation on 17 November 2015. Prior to its incorporation he had been working in the hydroblasting industry for 20 years. He states that the opponent provides hydroblasting and hydrodemolition services. He claims that "the application has been made in bad faith in order to prevent my company and other competitors from using the word hydroblast in any context."<sup>1</sup>

7) Mr McArthur states that the "applicant's subsidiary, Hydroblast Limited, has been using the 'R' symbol beside the word HYDROBLAST". To demonstrate this, exhibit NM3 to the witness statement is an undated Google search for HYDROBLAST, which I duplicate below:

---

<sup>1</sup> Para. 2



8) Exhibit NM4 to the witness statement consists of an undated screenshot from the opponent's website, which, as Mr McArthur has highlighted, includes use of the ® symbol next to the word HYDROBLAST.



9) Mr McArthur argues that:

“The applicant does not own a registered word. This use of the registered ‘R’ symbol after the word Hydroblast in the online marketing literature of a company providing hydroblasting services deliberately conveys the impression that the applicant owns a registered word mark. Moreover, this constitutes a flagrant breach of section 95 of the Trade Marks Act 1994”

10) He states that he put the applicant on notice of this apparent misuse and provides various details to evidence this. I do not consider it necessary to summarise these here.

### *Threats*

11) Mr McArthur states that the applicant, through its subsidiaries, has made various “unjustified threats to me and to seek to restrict competition in the hydroblasting industry”<sup>2</sup>. To evidence this, Mr McArthur evidences a letter<sup>3</sup> he received from the applicant dated 1 May 2018 which accuses him, through various entities, of “passing off simply by using the words ‘Hydroblast’ or ‘Hydro Blast’ in our company names”<sup>4</sup>. Mr McArthur states that the letter threatens legal action if various “onerous undertakings”<sup>5</sup> are not provided, e.g. immediately remove the word “Hydroblast” the company name, change Companies House records and not use the name in the future.

### *No intention to trade*

12) In relation to the claim that the applicant has no intention to trade, Mr McArthur states that neither Hydro Blast Technologies Ltd nor Hydroblast UK Rentals have ever traded. Accordingly he believes that the application was merely applied for to restrict third party use and this is damaging. Mr McArthur states at paragraph 15 that “‘Hydroblast’ is a conjugation of the word ‘hydroblasting’. Hydroblasting refers to a technique for cleaning internal and external surfaces, which relies on the sheer force of water from a pressurised source to achieve the desired cleaning effect on the intended surface. These services are offered by numerous companies in the industry, including my company.” He goes on to state that: “If the applicant was permitted to obtain property protection over this mark, it would have a disastrous effect on other traders in the hydroblasting industry including my company. We would be left in a precarious position in which our ability to describe and promote the service that we offer would be limited.”.

---

<sup>2</sup> Para. 12

<sup>3</sup> Exhibit NM7

<sup>4</sup> Ditto

<sup>5</sup> Para. 12

## **Applicant's evidence**

13) The applicant's evidence consists of a witness statement from Mr Gerald McDonald who is the applicant's sole director and majority shareholder, a position he has held since the applicant was incorporated on 2 December 2014.

14) Mr McDonald states that the applicant is the holding company in respect of a group of companies, all of which were incorporated in 2017. These are:

- Hydroblast Limited
- Hydroblast Cleaning Services Limited
- Hydroblast Industrial Jetting Ltd
- Hydroblast (U.K.) Limited
- Hydroblast Cleaning Limited
- Hydroblast Cleaning Solutions Limited

He states that Hydroblast Limited is the main active company in the Group and the remaining companies are all dormant. Mr McDonald describes the Hydroblast group's business as including "the offering of hydroblasting services, predominantly in the UK. It is one of the UK's leading water jetting contractors in robotic hydrodemolition, and also performs other jetting applications such as tank cleaning, water jet cleaning more generally, surface preparation, and road marking removal. It sells various categories of related goods including machinery, clothes, hoses, safety devices and nozzles. It also provides training and safety courses relating to water jetting, and consultancy and business management advisory services to clients relating to managing projects involving professional cleaning, water jetting and hydro demolition."<sup>6</sup>

15) He states that the main trading name of Hydroblast Limited has been used since 6 March 2005 and that it has received a number of positive testimonials from clients, some of which have been submitted under exhibit GM3. The earliest is dated

---

<sup>6</sup> Para. 7

February 2012 from a company called Bitrez which states that they “contacted Hydroblast after seeing their website and examples of the work that they had completed in the past” and that they “would recommend Hydroblast who were customer focussed and provided, an efficient, cost effective and very professional service.” Further similar examples are dated 2013, 2014 and 2015.

16) Mr McDonald states that in or around 2012 Hydroblast’s “No Man Entry Tank Cleaning” solution won first prize in the Akzo Nobel Health and Safety Award. To evidence this, Mr McDonald submits an extract from its website dated 10 January 2018 which he claims refers to the same award received in 2012. I note that the article does not refer to an award in 2012 or Akzo Nobel.

17) In terms of turnover, Mr McDonald states that the Hydroblast Group has a combined annual turnover of approximately £800,000. Specific turnover figures are provided as follows:

<b>Year ended</b>	<b>Turnover (£)</b>
30/11/18	928,000
30/11/17	665,627
30/11/16	1,236,152
30/11/15	227,109
30/11/14	730,596
30/11/13	832,273
30/11/12	563,992

18) Mr McDonald submits trade mark register details for two trade mark registrations in the name of the applicant. Pertinent details of these registrations are as follows:



- Number 3218460 for the mark covering Class 7 “Construction machines;Construction equipment” and class 37 “Cleaning by water jetting (Services for -); Building, construction and demolition” which was registered on 9 June 2017.



- Number 3218856 for the mark covering goods and services covered in classes 7, 35 and 37<sup>7</sup> which was also registered on 9 June 2017.

19) With regard to the opponent, Mr McDonald says that it was incorporated on 17 November 2015 and its two subsidiaries – Hydroblast UK Rentals Limited and Hydro Blast Technologies Ltd – were incorporated in March 2018<sup>8</sup> (after the relevant date). He refers to these companies as the “Ammlee Group” and claims that Mr McArthur and Mr Coetzee are the directors and shareholders of these companies. Moreover, he states that they are both former employees of Hydroblast Limited (the applicant’s company). More specifically, he states that Mr McArthur worked for Hydroblast Limited between 31 March 2016 and 28 October 2016, and Mr Ashton worked for them between 20 September 2010 and 31 March 2017.

*Preliminary point*

20) In Mr McDonald’s evidence he states, under the heading “Intention to use” that:

“The Applicant acknowledges that it does not intend to use the mark the subject of the Application, and hereby withdraws the Application, in respect of the following services in class 35:

---

<sup>7</sup> Class 7: High pressure cleaning machines; High pressure washers; Rotary nozzles for use with high pressure water washing machines; High pressure pumps; Machines for cleaning surfaces using high pressure water; Multi-purpose high pressure washers; Robotic cleaning machines; Pressure cleaning machines; Construction machines; Construction equipment. Class 35: Business management advisory services relating to industrial enterprises; Advertising; Consulting services in business organization and management; Advertising services provided over the internet; Advertising, marketing and promotional services; Advertising, marketing and promotion services. Class 37: Hydrodemolition; Industrial water jetting; Industrial cleaning services; Cleaning of drains by high pressure water jetting; Cleaning equipment (Rental of -); Cleaning equipment hire; Cleaning machines (Rental of -); Rental of cleaning machines; Construction; Cleaning by water jetting (Services for -); Civil engineering demolition; Rental of tools, plant and equipment for construction and demolition; Building, construction and demolition; Advisory services relating to building demolition; Demolition of buildings; Building demolition; Demolition of bridges; Demolition of structures; Hire of demolition plant vehicles; Demolition services; Robotic Hydrodemolition.

<sup>8</sup> Exhibit GM7 consists of Companies house extracts verifying this information.

Advertising; Advertising service provided over the internet including social media platforms; Advertising; marketing and promotional services; Online and marketing media; Advertising, marketing and promotion services”.

21) In view of this, the opposition is now directed only against the remaining services, namely:

*Class 35: Business management advisory services relating to industrial enterprises; Consulting services in business organization and management.*

*Class 40: Waste water treatment.*

## **DECISION**

22) The relevant section of the Act states:

“3(6) A trade mark shall not be registered if or to the extent that the application is made in bad faith.”

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

- (a) While in everyday language the concept of 'bad faith' involves a dishonest state of mind or intention, the concept of bad faith in trade mark law must be understood in the context of trade: *Sky CJEU*.
- (b) Applying to register a trade mark without an intention to use it is not bad faith *per se*. Therefore, it is not necessary for the trade mark applicant to be using, or have plans to use, the mark in relation to all the goods/services covered by the specification: *Sky CJEU*.
- (c) The bad faith of the trade mark applicant cannot, therefore, be presumed on the basis of the mere finding that, at the time of filing his or her application, that applicant had no economic activity corresponding to the goods and services referred to in that application: *Sky CJEU*.
- (d) However, where the trade mark application is filed without an intention to use it in relation to the specified goods and services, and there is no rationale for the application under trade mark law, it may constitute bad faith. Such bad faith may be established where there are objective, relevant and consistent indications showing that the applicant had the intention either of undermining, in a manner inconsistent with honest practices, the interests of third parties, or of obtaining, without even targeting a specific third party, an exclusive right for purposes other than those falling within the functions of a trade mark: *Sky CJEU*.
- (e) This may be the case where the exclusive right was sought as part of a strategy of using widely cast trade mark registrations as legal weapons for use against others in opposition proceedings and/or for the purposes of blocking applications by third parties: *Sky EWHC* and *Copernicus-Trademarks v EUIPO*.
- (f) A trade mark may be applied for in good faith in relation to some of the goods/services covered by the application, and in bad faith as regards others: *Sky CJEU*.

(g) This may be the case where the applicant has included a specific term in the specification, such as 'computer games', with no intention of using the mark in relation to any such goods, simply to obstruct third parties from using or registering the same mark, or similar marks. It may also be the case where the applicant has included a broad term, such as 'computer software', with the intention of using the mark in relation to a particular sub-category of such goods/services, but no intention of using the mark in relation to all the other (sometimes very different) sub-categories of goods/services covered by the broad term, with the objective of obstructing third parties from using or registering the mark in relation to such goods/services: *Sky EWHC*.

(h) In deciding whether there was a rationale for registering the trade mark in relation to any particular term, it is necessary to bear in mind that trade mark proprietors have a legitimate interest in seeking protection in respect of goods or services in relation to which they may wish to use the trade mark in future (even if there were no plans to use the mark in relation to the goods/services at issue at the time of filing the application): *Sky EWHC*. It is therefore relevant to consider whether the goods/services in the contested application are related to those for which the mark has been used, or for which the applicant had plans to use the mark.

24) The following points are apparent from earlier case-law about registering trade marks in bad faith:

(i) Although it may be a relevant factor, the mere fact that the applicant knew that another party was using the trade mark in another territory does not establish bad faith: *Malaysia Dairy Industries*.

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

(k) However, an application to register a mark is likely to have been filed in bad faith where the applicant knew that a third party used the mark in the UK, or had reason to believe that it may wish to do so in future, and intended to use the trade mark registration to extract payment/consideration from the third party, e.g. to lever a UK licence from an overseas trader: *Daawat*, or to gain an unfair advantage by exploiting the reputation of a well-known name: *Trump International Limited*.

(l) An application may also have been filed in bad faith where the applicant acted in breach of a general duty of trust as regards the interests of another party, including his or her own (ex) company or (ex) partners, or a party with whom there is, or had recently been, a contractual or pre-contractual relationship, such as a licensor, prospective licensor or overseas principal: *Saxon, Mouldpro*; or where a legal agreement prohibits such a filing.

25) The correct approach to the assessment of bad faith requires the following points to be taken into account:

- The applicant's intention (i.e. objective) is a subjective factor which must be determined objectively by the competent authority. An overall assessment is required, which must take account of all the factual circumstances relevant to the particular case: *Lindt*.
- The matter must be judged at the relevant date, which is the date of the application for registration: *Lindt*.
- It is necessary to ascertain what the applicant knew at the relevant date: *Red Bull*. Evidence about subsequent events may be relevant, if it casts light backwards on the position at the relevant date: *Hotel Cipriani*.
- A statement on the application form that the mark is in use, or there is a *bona fide* intention to use it may, if untrue, provide evidence supporting a bad faith case, but is not sufficient by itself to justify the refusal or cancellation of the registration: *Sky CJEU*.

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

26) Taking all of these factors into account and, according to *Alexander Trade Mark*, the key questions for determination in such a case are:

- (a) What, in concrete terms, was the objective that the applicant has been accused of pursuing?
- (b) Was that an objective for the purposes of which the contested application could not be properly filed? and
- (c) Was it established that the contested application was filed in pursuit of that objective?

*Misused the registered ® symbol on the mark*

27) The first claim I shall deal with is that the opponent claims that the applicant's subsidiary has been using the ® symbol beside the word HYDROBLAST when it was not entitled to do so.

28) S. 95 of the Act states that:

- “(1) It is an offence for a person-
  - (a) falsely to represent that a mark is a registered trade mark, or
  - (b) to make a false representation as to the goods or services for which a trade mark is registered knowing or having reason to believe that the representation is false.
- (2)...
- (a)...
- (b)...

(3) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale.”

29) *Kerly's Law of Trade Marks and Trade Names*<sup>9</sup> states that “Offences under s.95 of the 1994 Act are only triable summarily, and on conviction the maximum penalty is a fine at level 3 on the standard scale”, which under the Criminal Justice Act 1982 and at the time of Kerly's publication, was £1,000.

30) The essential function of the Registrar is to maintain and carry out the essential functions of the register and, in this instance, determine whether the trade mark application was filed in bad faith. The registrar (and therefore me) is a civil authority and has no powers, explicit or inherent, which allow it to rely upon the Criminal Justice Act 1982. Accordingly, any claims actionable under section 95 cannot be dealt with by the registrar. Therefore, this claim is dismissed.

*Made threats to competitors and knowledge of third party use*

31) Notwithstanding the above, what does appear to be the point is that the application was filed in order for the applicant to attach the ® symbol to HYDROBLAST in order to take action against third parties in the knowledge that they are using the sign even in a descriptive manner. The applicant states that the ® symbol was mistakenly attached to the word by its web developer. Upon being notified of the mistake, the applicant has since corrected the mark as used.

32) In other words, the opponent argues that the application was filed in order to make unjustified threats and restrict competition. The applicant states that its legal representatives have sent cease and desist letters to the opponent's shareholder and director. A copy of the letter has been filed under exhibit NM7. The opponent argues that the application was made in bad faith in order to strengthen the applicant's attempts to prevent any other company from using the word HYDROBLAST. I note that the letter refers to two existing trade mark registrations

---

<sup>9</sup> 16<sup>th</sup> edition



for the marks

(number 3218460) and

**HYDROBLAST** >  (number 3218460). Full details can be

found at paragraph 189 above.

33) The opponent claims that “The Applicant, through its subsidiary Hydroblast Limited, has used its figurative marks to make unjustified threats to restrict competition.” It goes on to claim that solicitors acting for the applicant have sent cease and desist letters to Mr McArthur, Mr Coetzee and their associated companies.

34) The opponent refers to the letter of 1 May 2018<sup>10</sup> addressed to Mr McArthur concerning Hydroblast UK Rentals Limited and Hydro Blast Technologies Ltd requesting that they “immediately remove the word ‘Hydroblast’ from our company name and to register that change of name with Companies House” and “Not in the future to change the company name or trade name to include the word ‘Hydroblast’ or ‘Hydro Blast’, nor to cause or permit any person to do any such act.”

35) The applicant denies this allegation. It states that it relies upon its existing trade mark registrations (listed above) and its protectable goodwill under the law of passing off. Ms Blythe correctly acknowledged that it may or may not have been successful in such claims, but argued that it was nevertheless entitled to issue cease and desist letters if it considers its registered, and unregistered, rights to be infringed or passed off. I agree. This is not bad faith. The proprietor of a trade mark registration may use it to request that a third party ceases activity which they consider to be infringing or passing off as them. If a recipient of a threatening letter considers it to be unjustified, the appropriate course would be to bring proceedings, in the courts, under s. 21 of the Act. Further, if the third party use was in a descriptive sense then this may not be actionable use.

---

<sup>10</sup> Exhibit NM7

36) The threat might be relevant to whether the application was filed in bad faith if the application was merely a vehicle to create legal justification for the threat. However, there is no evidence to support this claim. Further, I do not consider this to be the case because the applicant has been operating. Therefore, I reject this strand of the opponent's claim that the application was filed in bad faith.

*No intention to use*

37) The next claim is that the applicant has no intention to use the trade mark in the course of trade. In *Copernicus-Trademarks v EUIPO (LUCEO)* Case T-82/14, the General Court found that the filing of EU trade marks for the purposes of blocking applications by third parties, and without an intention to use the mark, was an act of bad faith. Further, in *Chocoladefabriken Lindt & Sprüngli AG v Franz Hauswirth GmbH*, Case C-529/07, the CJEU stated that:

“46.....the fact that a third party has long used a sign for an identical or similar product capable of being confused with the mark applied for and that that sign enjoys some degree of legal protection is one of the factors relevant to the determination of whether the applicant was acting in bad faith”.

47. In such a case, the applicant's sole aim in taking advantage of the rights conferred by a Community trade mark might be to compete unfairly with a competitor who is using the sign which, because of characteristics of its own, has by that time obtained some degree of legal protection.

48. That said, it cannot be excluded that even in such circumstances, and in particular when several producers were using, on the market, identical or similar signs for identical or similar products capable of being confused with the sign for which registration is sought, the applicant's registration of the sign may be in pursuit of a legitimate objective.

49. That may in particular be the case.....where the applicant knows, when filing the application for registration, that a third party, who is a newcomer in the market, is trying to take advantage of that sign by copying its presentation,

and the applicant seeks to register the sign with a view to preventing use of that presentation.

50. Moreover.....the nature of the mark applied for may also be relevant to determining whether the applicant is acting in bad faith. In a case where the sign for which registration is sought consists of the entire shape and presentation of a product, the fact that the applicant is acting in bad faith might more readily be established where the competitor's freedom to choose the shape of a product and its presentation is restricted by technical or commercial factors, so that the trade mark proprietor is able to prevent his competitors not merely from using an identical or similar sign, but also from marketing comparable products.

51. Furthermore, in order to determine whether the applicant is acting in bad faith, consideration may be given to the extent of the reputation enjoyed by the sign at the time when the application for registration as a Community trade mark is filed.

52. The extent of that reputation might justify the applicant's interest in ensuring wider legal protection for his sign."

38) In Mr McDonald's witness statement he confirms the applicant's intention to use the HYDROBLAST mark for the services covered by classes 35 and 40 services. He refers to these as residual services, stating that whilst the businesses which will use them are dormant, "it is anticipated that some of these businesses may start trading by providing the Residual Services"<sup>11</sup>. More specifically, in relation to the class 40 wastewater treatment services he states the applicant "has purchased equipment specifically for wastewater treatment, and clearly has an intention to perform wastewater treatment under the HYDROBLAST mark or to licence members of the Hydroblast Group to do so."<sup>12</sup>

---

<sup>11</sup> Para. 28

<sup>12</sup> Para 29

39) In the opponent's written submissions it states that "In paragraph 30 of the Applicant's statement Gerald McDonald states that "...members of the Hydroblast Group already perform consultancy services and business management advisory services under the name HYDROBLAST..." This is not supported by the evidence. It goes on to demonstrate what the applicant has undertaken. The applicant may only currently be using the mark in relation to hydroblasting services but it may have an intention to use the mark, in the future, for the applied-for services. However, there is a statement from Mr McDonald stating<sup>13</sup> that he has actually purchased equipment for waste water treatment services and so this would support the claim that there is an intention to use. Further, there may be a commercial rationale to apply for the mark for those services since they are not so removed from its business that it would suggest bad faith. In the absence of cogent arguments to the contrary, I do not consider the argument that the applicant has no intention to use the mark for the applied for services to be persuasive. It therefore fails.

## **Conclusion**

**40) The opposition has failed. Subject to appeal, the application shall proceed to registration.**

## **COSTS**

41) The applicant has been successful and is entitled to a contribution towards its costs. In the circumstances I award the applicant the sum of £1700 as a contribution towards the cost of the proceedings. The sum is calculated as follows:

Considering the notice of opposition and preparing a counterstatement	£300
Preparing evidence and considering and commenting on the other side's evidence	£900
Preparing for and attending a hearing	£500

---

<sup>13</sup> Para 28 of his witness statement

**TOTAL**

**£1700**

42) I therefore order Ammlee Group International Limited to pay EIEIO Holdings Limited the sum of £1700. The above sum should be paid within two months of the expiry of the appeal period or, if there is an appeal, within twenty-one days of the final determination of this case.

**Dated this 10<sup>th</sup> day of July 2020**

**MARK KING**

**For the Registrar,**

**The Comptroller-General**