

O/510/20

TRADE MARKS ACT 1994

IN THE MATTER OF REGISTRATION NO. 2528427

IN THE NAME OF MATTHEW BARBER and LOUISE C COLLINS

FOR THE FOLLOWING TRADE MARK

LITTLE ALICE

IN CLASS 25

AND

AN APPLICATION FOR REVOCATION THERETO

UNDER NO. 502789

BY

LITTLE ALICE LTD

Background and pleadings

1. Matthew Barber and Louise C Collins (“the proprietors”) are the registered proprietors of trade mark registration no. 2528427 for the mark:

LITTLE ALICE

2. The trade mark was filed on 12 October 2009 and registered on 19 February 2010. It is registered in respect of the following goods:

Class 25: Clothing, footwear and headgear.

3. On 03 September 2019, Little Alice Ltd (“the applicant”) sought full revocation of the trade mark registration on the grounds that use of the registered mark had been suspended for an uninterrupted period of five years with no reasons for this non-use, based upon section 46(1)(b) of the Trade Marks Act 1994 (“the Act”).
4. The applicant claims that the registered mark has not been used during the relevant period on all of the goods covered under the mark, i.e. clothing, footwear and headgear. The period of non-use claimed is 5 March 2014 to 4 March 2019 and the date of revocation is claimed as 5 March 2019.
5. The proprietors defended the registration, claiming use of the mark on all of the goods covered. They claim that the mark has been used in the course of trade by themselves and/or licensees, on all of the goods covered under the registration, during the relevant period.
6. Both parties provided written submissions which will not be summarised but will be referred to as and where appropriate during this decision. The proprietor submitted evidence which will be summarised to the extent that it is considered necessary. Neither party requested a hearing and so this decision is taken following a careful perusal of the papers.
7. The applicant has been represented by Sellars Legal Limited. The proprietor has been represented by Bailey Walsh & Co LLP.

Evidence

8. On 20 January 2020 the proprietor filed evidence to show genuine use of the registered mark LITTLE ALICE during the relevant period and on the relevant goods.
9. The evidence comprises a witness statement of Mr Matthew Barber (one of the proprietors), with six exhibits tagged MB1 – MB6. In his witness statement Mr Barber states that the evidence provides the following information:
10. Mr Barber is the co-owner of the ALICE COLLINS brand, which specialises in women's casual clothing, sold throughout the UK in retailers and clothing shops. TK Maxx is one of their biggest retailers. The proprietor is a business to business company, selling their goods to other companies for retail and not directly to consumers.
11. Sales orders and distribution of the proprietor's goods are handled by Mattlou Ltd, a company which the co-proprietor of the contested registration, Louise C Collins, is a director. Mattlou Ltd uses the Alice Collins trade marks which includes the mark LITTLE ALICE on license and with the permission of the proprietor.
12. The proprietor has achieved a turnover of approximately £245,000 and spent £6000 per season on advertising.
13. Girls' clothing under the LITTLE ALICE mark has been sold in stores throughout the UK and online, through retailers such as TK Maxx, Twine and Midnight Sun Boutique.
14. The LITTLE ALICE brand has been used in respect of clothing for girls for three styles of dresses; the Minnie dress; the Jessica dress and the Gemma dress. Images of these dresses are displayed in exhibit MB1.
15. Within each dress style, there are a range of patterns available for retailers to choose from. Exhibit MB2 comprises a selection of order forms from which retailers can select the styles and patterns they wish to stock. The mark LITTLE ALICE is displayed at the head of the order forms provided in exhibit MB2. In exhibit MB2 the examples given are for orders received from retailers in August and September 2018.

16. Exhibit MB3 comprises a photograph taken at the 2018 Moda Clothing Exhibition on 5 August 2018, showing a Jessica style dress. This picture was shared via the Alice Collins Twitter account.
17. Exhibit MB4 comprises examples of the Jessica dress with the LITTLE ALICE swing tag attached and a tag inserted into the lining, which also shows the LITTLE ALICE mark.
18. Exhibit MB5 shows the same tags on Gemma dresses; the example shown in this exhibit is a white daffodil pattern Gemma style LITTLE ALICE dress.
19. Exhibit MB6 comprises order sheets dated 12 October 2018, which show an order for more than 2000 Jessica style dresses and 1500 Gemma style dresses, all of which will have the LITTLE ALICE mark on swing tags and on any samples given to retailers before they place orders.

Decision

20. Section 46(1) of the Act states that:

“(1) The registration of a trade mark may be revoked on any of the following grounds-

(a) [...]

(b) that such use has been suspended for an uninterrupted period of five years, and there are no proper reasons for non-use;

(c) [...]

(d) [...]

(2) For the purpose of subsection (1) use of a trade mark includes use in a form differing in elements which do not alter the distinctive character of the mark in

the form in which it was registered and 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.

(3) The registration of a trade mark shall not be revoked on the ground mentioned in subsection (1)(a) or (b) if such use as is referred to in that paragraph is commenced or resumed after the expiry of the five year period and before the application for revocation is made: Provided that, any such commencement or resumption of use after the expiry of the five year period but within the period of three months before the making of the application shall be disregarded unless preparations for the commencement or resumption began before the proprietor became aware that the application might be made.

(4) An application for revocation may be made by any person, and may be made to the registrar or to the court, except that –

(a) if proceedings concerning the trade mark in question are pending in the court, the application must be made to the court; and

(b) if in any other case the application is made to the registrar, he may at any stage of the proceedings refer the application to the court.

(5) Where grounds for revocation exist in respect of only some of the goods or services for which the trade mark is registered, revocation shall relate to those goods or services only.

6) Where the registration of a trade mark is revoked to any extent, the rights of the proprietor shall be deemed to have ceased to that extent as from –

(a) the date of the application for revocation, or

(b) if the registrar or court is satisfied that the grounds for revocation existed at an earlier date, that date.”

21. Section 100 is also relevant, which reads:

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

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

“114.....The CJEU has considered what amounts to “genuine use” of a trade mark in a series of cases: Case C-40/01 *Ansul BV v Ajax Brandbeveiliging BV* [2003] ECR I-2439, *La Mer* (cited above), Case C-416/04 P *Sunrider Corp v Office for Harmonisation in the Internal Market (Trade Marks and Designs)* [2006] ECR I-4237, Case C-442/07 *Verein Radetsky-Order v Bunderversvereinigung Kamaradschaft ‘Feldmarschall Radetsky’* [2008] ECR I-9223, Case C-495/07 *Silberquelle GmbH v Maselli-Strickmode GmbH* [2009] ECR I-2759, Case C-149/11 *Leno Merken BV v Hagelkruis Beheer BV* [EU:C:2012:816], [2013] ETMR 16, Case C-609/11 P *Centrotherm Systemtechnik GmbH v Centrotherm Clean Solutions GmbH & Co KG* [EU:C:2013:592], [2014] ETMR, Case C-141/13 P *Reber Holding & Co KG v Office for Harmonisation in the Internal Market (Trade Marks and Designs)* [EU:C:2014:2089] and Case C-689/15 *W.F. Gözze Frottierweberei GmbH v Verein Bremer Baumwollbörse* [EU:C:2017:434], [2017] Bus LR 1795.

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

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

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

(3) The use must be consistent with the essential function of a trade mark, which is to guarantee the identity of the origin of the goods or services to the

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

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

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

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

(7) Use of the mark need not always be quantitatively significant for it to be deemed genuine. Even minimal use may qualify as genuine use if it is deemed to be justified in the economic sector concerned for the purpose of creating or preserving market share for the relevant goods or services. For example, use of the mark by a single client which imports the relevant goods can be sufficient to demonstrate that such use is genuine, if it appears that the import operation has a genuine commercial justification for the proprietor. Thus there is no *de minimis* rule: *Ansul* at [39]; *La Mer* at [21], [24] and [25]; *Sunrider* at [72] and [76]-[77]; *Leno* at [55].

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

23. In submissions dated 19 March 2020, the applicant claimed that the evidence of use provided by the proprietor falls well short of what would be expected. It stated that the evidence shows use only in August 2018, with very limited evidence of the mark itself and sales that total less than £2500. It suggested that this level of sales in the clothing marketing was very low, even if considered only in the context of the female dress market which, it stated, is still a huge market.

24. In response, the proprietor filed submissions dated 27 August 2020, stating that whilst the applicant was critical of the evidence submitted showing use of the registered mark, the evidence when taken as a whole, shows that genuine use has been established within the relevant period. It added that the sales figures are by no means insignificant and should be seen as warranted to create and maintain market share. It also stated that there is no *de minimis* principle when determining genuine use.

Genuine Use

25. 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 itself¹.

¹ *New Yorker SHK Jeans GmbH & Co KG v OHIM*, T-415/09

26. I refer back to paragraph 22 above, and the findings in *Walton* in respect of genuine and actual use of a trade mark. In particular that 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. The use must be more than merely token. All of the relevant facts and circumstances must be taken into account in determining whether there is real commercial exploitation of the mark, including the nature of the goods or services and the characteristics of the market concerned. 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, and, as the proprietor correctly submits, there is no *de minimis* rule.

27. Having carefully assessed the evidence from Mr Barber, I conclude that the evidence in fact comprises the following:

EXHIBIT MB1: comprises two pages, each containing one picture. Page one displays a black and white photograph that shows two dresses on hangers, side by side. This picture is undated and there is no textual material to be seen on the exhibit. There is no evidence of the mark LITTLE ALICE or of the dress styles referred to by Mr Barber. Page 2 of exhibit MB1 shows an image of a dress placed on a display stand. This picture is also undated and contains no textual material of any kind.

EXHIBIT MB2: Comprises six order forms.

The first order form is headed with the mark LITTLE ALICE and the words SPRING / SUMMER 2019. The invoice is made out to an entity called 'Sandpiper'. The order is dated 5 August 2018 and is for 18 Jessica dresses and 24 Gemma dresses. The value of the order is £417.90

The second order form is also headed with the mark LITTLE ALICE and the words SPRING / SUMMER 2019. The invoice is made out to a different entity based in

Falmouth. The order is dated 12 August 2018 and is for 4 Jessica dresses. The value of the order is £80.

The third order form is headed by the words SPRING / SUMMER 2019 and the words ALICE COLLINS - CHILDRENS. The invoice is made out to an entity called 'Rags & Bags' it appears, although this is difficult to read. The order is dated 1 August 2018 and is for 10 Jessica dresses, 5 Gemma dresses and 5 Minnie dresses. The value of the order is £199. The mark at issue is not shown on this piece of evidence.

The fourth order form is also headed with the mark LITTLE ALICE and the words SPRING / SUMMER 2019. The invoice is made out to an entity called 'Long Acres'. The order is dated 5 September 2018 and is for 15 Jessica dresses. The value of the order is £150.

The fifth order form is also headed with the mark LITTLE ALICE, and the words SPRING / SUMMER 2019. The invoice is made out to an entity called 'Tilly Whims'. The order is undated and is for 16 Jessica dresses, 8 Gemma dresses and 8 Minnie dresses. The value of the order is £318.40. Whilst undated, the use of the heading SPRING / SUMMER 2019 leads me to conclude that this order is likely to have been made at around the same time as the previous four orders, i.e. in the autumn of 2018.

The first five order forms all originate from Mattlou Ltd.²

The final order form is headed 'FORWARD ORDER ACKNOWLEDGEMENT'. It has, on the top right hand corner, a stylised version of the words 'alice collins' in a cursive script. This form is made out from Mattlou Ltd to Thompson Brothers LT T/A Garsons Garden Centre and the order is dated 17 December 2018. The value of the order for 42 of each dress style is £1253.70. However, the mark at issue is not on display.

EXHIBIT MB3: comprises a photograph of three dresses placed in a display setting which Mr Barber states was during the 2018 Moda Clothing Exhibition, however this is not established by any of the detail within the photograph. The dresses are placed in front of a display stand upon which the name 'Alice Collins' can clearly be seen.

² See paragraph 11 of this decision for information regarding the link between Mattlou Ltd and the registered proprietor.

Below the picture are the words 'Alice Collins @AliceCollinsNo1 – 5 Aug 2018' and 'Alice Collins Moda'. The mark at issue is not shown in this exhibit and there are no swing tags attached to the dresses in the picture.

EXHIBIT MB4: comprises three pages each displaying one photograph showing swing tags attached to dresses. The first picture (reproduced below) shows a swing tag, whilst the second and third pictures show swing tags and also a label stitched into the internal lining of the dresses. The swing tags and the stitched labels all display the same mark, a stylised variant of the LITTLE ALICE mark in combination with an abstract 'flower' design. Whilst these marks are not the mark as registered, I find them to be acceptable variants as the words 'LITTLE ALICE' are clearly on display and the distinctive character of the registered mark has not been affected by the use of stylised cursive script in the variant marks shown on the tags and labels.



All of the images that comprise this exhibit are undated.

EXHIBIT MB5: is comprised of a single page which displays what appears to be a pale grey line drawing of a dress. The swing tag that Mr Barber refers to in his witness statement is not clear and no textual matter can be discerned. This exhibit does nothing to support evidence of use of the registered mark.

EXHIBIT MB6: Is comprised of 4 purchase orders, all dated 12 October 2018, from a company called TJX Limited, based in Watford.

The first order is for 1654 units of Gemma or Jessica dresses, to the value of £12230.40. The vendor is Mattlou Ltd. The second order is also from TJX Limited, to

Mattlou Ltd, and is for 2264 units of Gemma/Jessica dresses to a value of £16655.10. The third order from TJX to Mattlou is for 760 units of Gemma and Jessica dresses, with a value of £5586. The fourth order is also from TJX to Mattlou, for 970 units of Gemma/Jessica dresses with a value of £7129.50. There is no sign at all on these orders of the mark LITTLE ALICE or the name ALICE COLLINS.

28. Mr Barber states that all of the dresses supplied under these orders had the LITTLE ALICE mark on swing tags and on any samples given to retailers before they place orders.

29. Whilst the evidence provided under exhibit MB6 does not display the mark at issue, I think it is reasonable to conclude that the designations 'Gemma' and 'Jessica' dress styles, combined with the vendor detail showing Mattlou Ltd as the provider of the goods, serves to establish that these orders from TJX Limited relate to LITTLE ALICE dresses, as Mr Barber has stated that these dress styles are part of the LITTLE ALICE range. It has been established that TJX Limited are the parent company of the retailer TK Maxx, who Mr Barber has referred to in his witness statement as being a consumer of the proprietor's goods. TK Maxx is a well-known chain of clothing retail outlets operating widely across the UK territory.

30. The evidence provided by Mr Barber is quite limited, with aspects of it, notably exhibits MB1, MB3 and MB5 being of little or no value in an assessment of genuine use. It is also the case that there is no information pertaining to marketing or promotional activity. However, the mark LITTLE ALICE has been shown in use, within the relevant period, and a number of sales of girls' dresses bearing the mark to a number of different entities has been established.

31. I find therefore, that the evidence of Mr Barber supports a claim that there has been genuine use of the registered mark during the relevant period. Where the evidence shows use of a variant mark, I have concluded that this is acceptable variant use in which the distinctive character of the registered mark has not been altered as a result of the changes in script or additional figurative elements used in combination. The words LITTLE ALICE, where they appear in evidence, are clearly intended to be perceived in a trade mark sense.

32. I accept, as the applicant has submitted, that the evidence shows use only during a limited period of time, namely the autumn of 2018, however this can be deemed sufficient to support a claim of genuine use made by the proprietor.

33. Accordingly, I conclude that the evidence before me establishes that there has been genuine use of the mark at issue during the relevant period.

34. However, what is also clear is that the proprietor's claim to have used the mark on all of the registered goods is not supported by the evidence. The evidence, where it shows the mark in use, relates solely to use of the mark on girls' dresses. The registered mark covers clothing, footwear and headgear. I must therefore consider the scope of the proprietors' use and decide on what amounts to a fair specification.

Fair Specification

35. 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.”

36. In *Property Renaissance Ltd (t/a Titanic Spa) v Stanley Dock Hotel Ltd (t/a Titanic Hotel Liverpool) & Ors* [2016] EWHC 3103 (Ch), Mr Justice Carr summed up the law relating to partial revocation as follows.

“iii) Where the trade mark proprietor has made genuine use of the mark in respect of some goods or services covered by the general wording of the specification, and not others, it is necessary for the court to arrive at a fair specification in the circumstance, which may require amendment; *Thomas Pink Ltd v Victoria's Secret UK Ltd* [2014] EWHC 2631 (Ch) ("Thomas Pink") at [52].

iv) In cases of partial revocation, pursuant to section 46(5) of the Trade Marks Act 1994, the question is how would the average consumer fairly describe the services in relation to which the trade mark has been used; *Thomas Pink* at [53].

v) It is not the task of the court to describe the use made by the trade mark proprietor in the narrowest possible terms unless that is what the average consumer would do. For example, in *Pan World Brands v Tripp Ltd* (Extreme Trade Mark) [2008] RPC 2 it was held that use in relation to holdalls justified a registration for luggage generally; *Thomas Pink* at [53].

vi) A trade mark proprietor should not be allowed to monopolise the use of a trade mark in relation to a general category of goods or services simply because he has used it in relation to a few. Conversely, a proprietor cannot reasonably be expected to use a mark in relation to all possible variations of the particular goods or services covered by the registration. *Maier v Asos Plc* [2015] EWCA Civ 220 ("Asos") at [56] and [60].

vii) In some cases, it may be possible to identify subcategories of goods or services within a general term which are capable of being viewed independently. In such cases, use in relation to only one subcategory will not constitute use in relation to all other subcategories. On the other hand, protection must not be cut down to those precise goods or services in relation to which the mark has been used. This would be to strip the proprietor of protection for all goods or services which the average consumer would consider to belong to the same group or category as those for which the mark has been used and which are not in substance different from them; *Mundipharma AG v OHIM* (Case T-256/04) ECR II-449; EU:T:2007:46."

37. The proprietor's evidence shows use of the mark at issue on girls' dresses. The mark at issue is registered in respect of the class 25 heading 'Clothing, footwear and headgear'. Clearly, as there is no evidence of the proprietor being in the business of footwear or headgear, those two general indications must be dismissed. Based on the evidence before me I conclude that those terms are unsubstantiated and must therefore be struck out.

38. The remaining general indication 'Clothing' is an extremely broad term encompassing all items of clothing imaginable. The evidence of use does not support this sweeping term. The evidence has shown use of the mark at issue on girls' dresses. Nothing in exhibits MB1 – MB6 suggests to me that the proprietor produces or sells any other kind of clothing items bearing the LITTLE ALICE mark. In his witness statement, Mr Barber states "*The LITTLE ALICE brand has been used in respect of clothing for girls for three styles of dresses; the Minnie dress; the Jessica dress and the Gemma dress*".
39. Taking account of the findings in *Mundipharma AG*, I must consider the question of subcategories of goods. In class 25 for example, when considering evidence that shows use of a mark on a number of items of women's clothing but not men's, and where in such a case the specification of goods includes the broad term 'clothing' it may be reasonable to propose a fair specification of 'Women's clothing', rather than specific individual items of clothing, if the evidence shows use on a range of different items of female clothing. Such a revision of the specification removes any possibility of men's clothing from the registration but does not overly restrict the remaining specification unduly.
40. Having considered the evidence in this matter carefully, I find that the proprietor has shown no evidence of use of the LITTLE ALICE mark on any clothing items other than girls' dresses. To conclude that a fair specification in this matter should encompass a wider subcategory of female clothing items would be to simply guess at what the proprietor might also manufacture, if indeed it does manufacture anything other than girls' dresses. Therefore, notwithstanding the findings in *Mundipharma AG*, and the question of overly restrictive limitations to specifications, I conclude that 'Girls' dresses' is the specification that fully reflects the business of the proprietor inasmuch as it relates to the LITTLE ALICE mark. I have considered carefully and at length whether a fair specification would be the broader term 'Dresses'. After deliberation I do not feel that this would be appropriate, given the limited nature of the proprietor's evidence of use and the fact that 'Girls' dresses', are the only goods that Mr Barber claims the mark LITTLE ALICE is used in relation to, in his witness statement.³

³ Paragraph 8 of Mr Barber's witness statement.

Conclusion

41. The revocation action has largely succeeded. Registration No. 2528427 will remain on the register, but only for the following specification:

Class 25: Girls' dresses.

42. As to the date from which the rights of the proprietor shall be deemed to have ceased in respect of those goods that are struck out, in line with section 46(6)(b) the above changes are effective from 5 March 2019.

Costs

43. Whilst both parties have achieved some measure of success in this matter, the applicant can be said to have been successful to the more significant degree and is entitled to a contribution towards its costs, which are sought on the usual scale (contained in Tribunal Practice Notice 2/2016). I award the applicant the sum of £600 as a contribution towards the cost of the proceedings. That sum is calculated as follows:

Official notice to revoke a registration	£200
Considering the proprietor's written submissions and evidence and providing submissions	£400
Total	£600

44. I therefore order Matthew Barber and Louise C Collins jointly and severally to pay Little Alice Ltd the sum of £600. The above sum should be paid within 21 days of the expiry of the appeal period or within 21 days of the final determination of this case if any appeal against this decision is unsuccessful.

Dated this 15th day of October 2020

Andrew Feldon

For the Registrar

The Comptroller-General