

O/0314/25

TRADE MARKS ACT 1994

IN THE MATTER OF APPLICATION NO. 3883421

BY DR CURTIS N. RHODES, JR.

TO REGISTER:



AS A TRADE MARK IN CLASSES 35, 36 & 45

AND

IN THE MATTER OF THE OPPOSITION THERETO

UNDER NO. 441418 BY

PT MRI INDONESIA

BACKGROUND AND PLEADINGS

1. On 28 February 2023, Dr Curtis N. Rhodes, Jr. ("the applicant") applied to register the trade mark shown on the front cover of this decision in the United Kingdom in respect of the following services:

Class 35

Advertising, publicity; book-keeping, accounting; business management assistance; business inquiries; business auditing; business management and organization consultancy; business management consultancy; business efficiency expert services; business appraisals; business investigations; business organization consultancy; business research; advisory services for business management; professional business consultancy; business management of reimbursement programs for others; commercial administration of the licensing of the goods and services of others; cost price analysis; data search in computer files for others; economic forecasting; employment agency services; import-export agency services; invoicing; layout services for advertising purposes; market studies; marketing research; negotiation and conclusion of commercial transactions for third parties; organization of exhibitions for commercial or advertising purposes; outsourced administrative management for companies; outsourcing services (business assistance); payroll preparation; personnel management consultancy; personnel recruitment; secretarial services; tax preparation; tax filing services.

Class 36

Actuarial services; business liquidation services, financial; capital investment; charitable fund raising; credit bureau services; debt advisory services; arranging finance for construction projects; financial customs brokerage services; financial evaluation (insurance, banking, real estate); financial management; financial analysis; financial consultancy; financial information; financial sponsorship; financing services; fiscal valuation; insurance consultancy; insurance information; investment of funds; repair costs evaluation (financial appraisal); retirement payment services.

Class 45

Arbitration services; intellectual property consultancy; legal document preparation services; legal administration of licenses; licensing of intellectual property; licensing of computer software (legal services); litigation services; mediation; security consultancy.

2. On 19 June 2023, the application was opposed by PT MRI Indonesia (“the opponent”). The opposition is based on sections 5(2)(b) and 3(6) of the Trade Marks Act 1994 (“the Act”) and concerns all the services in respect of which registration is sought.

3. Under section 5(2)(b), the opponent is relying on the following marks:

UKTM No. 917992000 (“the earlier mark”)

MRI

Filing date: 27 November 2018

Registration date: 16 March 2020

Class 35

Commercial affairs; business management advice, business economics advice, business administration advice; professional business consultancy; business consulting, business project management; outsourcing services [business assistance]; accountancy; assistance and advice on the management of commercial affairs; corporate development services; business advice; internal and external verification of invoices, accounts, business research, supply of commercial and business information, cost analysis and related advice; business management planning and development, business risk management; business project management, management of business processes; business research; business advice on business ventures and business acquisitions, starting of companies and internal company investigations; legal accountancy services; fraud investigations in relation to accounts, finance and tax; business investigations and business advice on insolvent companies; advice and information relating to electronic commerce

services; tax preparation and filing services; tax reporting services; administrative services; market studies; provision of on-line information relating to commercial affairs and business management; auditing services; data analytics relating to commercial affairs and business; data analysis services relating to commercial affairs and business; payroll preparation; payroll services; data modelling services relating to business; data collection, compilation and systemisation services; compilation of computer data-bases; data management services; advertising services; media monitoring services; auditing services; tax reporting services relating to accountancy, book keeping and auditing; tax advice services relating to accountancy, book keeping and auditing; information, consulting and advisory services related to all the aforesaid services; all of the aforementioned services not related to employment agency services, outplacement services, personnel management consultation and evaluation services, personnel recruitment services, and personnel relocation and travel services.

Class 36

Financial and monetary affairs; actuarial services; fiscal valuation; financial analysis; financial research and information services; investment analysis; advice on creditor and debtor control investments, grants and financing of loans; financial affairs; consultancy and advice in relation to financial affairs and taxation; tax services (not accounting); financial tax reporting services; financial tax advice services; corporate finance services including advising on financial affairs, financial evaluation and financial consultancy; fiscal assessment and evaluation; advisory services relating to credit and debt control; financial investigation; business appraisal for financial valuation; financial risk assessments; analysis of financial information; provision of online information relating to financial affairs; investment services; financial investment services; investment management services; investment, grants and financing of loans; investment asset management; arranging investments, in particular capital investments, financing services and insurance; pension services; provision of pension information; pension advisory services; pension planning services; money saving advice; real estate advice and management; information, consulting advisory services relating to all the aforesaid services; all of the aforesaid services not related to employment agency services, outplacement services,

personnel management consultation and evaluation services, personnel recruitment services, and personnel relocation and travel services.

Class 45

Legal services; services pertaining to legal matters including consultancy, advocacy, litigation and handling of legal formalities; tax law consultancy; drafting of deeds, legal instruments and legal documents; advisory services relating to legal matters; legal tax advice services; information, advisory and consulting relating to the aforesaid; none of the aforesaid relating to intellectual and industrial property.

UKTM No. 3773100(A) ("the earlier application")

MOORES ROWLAND

Filing date: 1 April 2022

Registration sought for the services covered by the earlier mark

4. Both the earlier mark and the earlier application have filing dates earlier than that of the contested mark. As the earlier mark completed its registration procedure less than five years before the contested application was filed, the opponent may rely on all the services for which it stands registered. At the time of drafting, the earlier application had been opposed and a decision was issued on 23 September 2024 upholding that opposition.¹ This decision is the subject of an appeal that has not yet been decided.

5. The opponent claims that the marks are highly similar and that the services covered by the marks are either identical or highly similar. Consequently, it claims that there exists a likelihood of confusion on the part of the relevant public in the UK.

6. Under section 3(6), the opponent claims that the applicant was, at the time of filing, aware that the opponent had filed cancellation actions against two other trade marks owned by the applicant. These were UKTM Nos. 3198635 and 91652161 and were both for the words **MOORES ROWLAND**. The marks were revoked for non-use with effect from 18 February 2022 and 24 October 2022 respectively.² The opponent

¹ See BL O/0922/24.

² See BL O/1145/24.

argues that the applicant has sought to extend its rights in the MOORES ROWLAND element in the knowledge that it has no intention to use the mark in the UK and that the MRI element is registered by the opponent. Consequently, it claims that the application was made in bad faith.

7. The applicant filed a defence and counterstatement. It accepts that the contested mark is similar to the earlier application but denies the rest of the claims made. In particular, it argues that it is the true owner of the MRI and MOORES ROWLAND brands in the UK, that the mark is already in use in the UK, and that the opponent is attempting to expropriate for itself an entitlement to use the signs in the UK.

8. In these proceedings, the opponent is represented by Murgitroyd & Company and the applicant by Taylor Wessing LLP.

EVIDENCE AND SUBMISSIONS

9. The opponent's evidence in chief comes from James Kallman, the Chief Operating Officer and Senior Advisor at PT MRI Indonesia and sister trading company PT Moores Rowland Indonesia. He states that his company operates under the name Moores Rowland Indonesia and he has worked for it since 1991. His witness statement is dated 9 June 2023 and is accompanied by one exhibit. It explains the history of the Moores Rowland network of firms and the opponent's intentions in the previous proceedings. The opponent also filed written submissions dated 14 December 2023.

10. The applicant's evidence comes from Lara Pentreath, a solicitor of Taylor Wessing. It is dated 14 February 2024 and is accompanied by one exhibit which contains a witness statement from Dr Curtis N Rhodes, Jr, dated 20 November 2023, and exhibits filed in the previous proceedings. Dr Rhodes gives an account of the history of the Moores Rowland network. The applicant also filed written submissions dated 14 February 2024.

11. The opponent filed evidence in reply in the form of a witness statement from Eleanor Coates, a trade mark attorney at Murgitroyd & Company. It is dated 7 May 2024 and is accompanied by three exhibits, which contain the witness statement dated 31 May 2023 and exhibits filed by Robin Stevens, a Chartered Account who worked

with various incarnations of Moores Rowland, and the witness statement dated 9 June 2023 by Mr Kallman, which has already been filed.

12. Neither party requested a hearing, and the opponent filed written submissions in lieu on 1 July 2024. I have taken this decision following a careful consideration of all the papers.

RELEVANCE OF EU LAW

13. 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.

PRELIMINARY REMARKS

14. I have already referred to the existence of earlier proceedings and noted that, at the time of drafting this decision, the opposition is under appeal. On filing its defence, the applicant had requested that these proceedings be suspended pending the outcome of the earlier actions. On 24 October 2023, the Registry wrote to the applicant refusing the request, on the basis that an unchallenged mark was being relied on as well as section 3(6). To the extent that the outcome of these proceedings depends upon the earlier application, this decision will remain provisional until the appeal has been decided.

DECISION

Section 5(2)(b)

15. Section 5(2) of the Act is as follows:

“A trade mark shall not be registered if because—

...

(b) it is similar to an earlier trade mark and is to be registered for goods or services identical with or similar to those for which the earlier trade mark is protected,

there exists a likelihood of confusion on the part of the public, which includes the likelihood of association with the earlier trade mark.”

16. In considering the opposition under this section, I am guided by the following principles, gleaned from the decisions of the Court of Justice of the European Union (“CJEU”) in *SABEL BV v Puma AG* (Case C-251/95), *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc* (Case C-39/97), *Lloyd Schuhfabrik Meyer & Co GmbH v Klijsen Handel BV* (Case C-342/97), *Marca Mode CV v Adidas AG & Adidas Benelux BV* (Case C-425/98), *Matratzen Concord GmbH v Office for Harmonisation in the Internal Market (Trade Marks and Designs) (OHIM)* (Case C-3/03), *Medion AG v Thomson Multimedia Sales Germany & Austria GmbH* (Case C-120/04), *Shaker di L. Laudato & C. Sas v OHIM* (Case C-334/05 P) and *Bimbo SA v OHIM* (Case C-519/12 P):

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. The average consumer is deemed to be reasonably well informed and reasonably circumspect and observant, but someone who rarely has the chance to make direct comparisons between marks and must instead rely upon the imperfect picture of them they have kept in their 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 be dominated by one or more of its components;
- f) however, it is also possible that in a particular case an element corresponding to an earlier trade mark may retain an independent distinctive role in a composite mark, without necessarily constituting a dominant element of that mark;
- g) a lesser degree of similarity between the goods or services may be offset by a greater degree of similarity between the marks and vice versa;
- h) there is a greater likelihood of confusion where the earlier mark has a highly distinctive character, either per se or because of the use that has been made of it;
- i) mere association, in the strict sense that the later mark brings the earlier mark to mind, is not sufficient;
- j) the reputation of a mark does not give grounds for presuming a likelihood of confusion simply because of a likelihood of association in the strict sense; and
- k) if the association between the marks creates a risk that the public might believe that the respective goods or services come from the same or economically-linked undertakings, there is a likelihood of confusion.

Comparison of services

17. It is settled case law that I must make my comparison of the services on the basis of all relevant factors. These include the nature of the services, their purpose, their users and method of use, the trade channels through which they reach the market, and whether they are in competition with each other or are complementary: see *Canon*, paragraph 23, and *British Sugar Plc v James Robertson & Sons Limited (TREAT Trade Mark)* [1996] RPC 281 at [296]. As the General Court (“GC”) said in *Boston Scientific Ltd v OHIM*, Case T-325/06, goods and services are complementary when

“82. ... there is a close connection between them in the sense that one is indispensable or important for the use of the other in such a way that

customers may think that the responsibility for those goods lies with the same undertaking.”

Class 35

18. The opponent submits that all the contested services in this class are identical to services covered by the earlier marks, while declining to give any more detail on which services it considers to be identical to which. In its written submissions in lieu of a hearing, it argues that the comparison of the services is a task for the Tribunal. A few months after these submissions were filed, Mr Iain Purvis KC, sitting as the Appointed Person, issued his decision in *SmartX Trade Mark*, BL O/0911/24. He said:

“28. ... it is for the Opponent to put forward the combination of goods [or services] on which it relies for similarity (or identity). If it fails to identify a particular combination, it cannot expect the Hearing Officer to do the job for it. The approach ... would place an intolerable burden on Hearing Officers in cases of this nature in which there will be thousands of potential combinations of goods [or services] which could be relied on, and for each combination a slightly different argument for similarity could be made. Furthermore, such an approach would be unfair on the Applicant for the mark, since they will have had no opportunity to address points on similarity taken by the Hearing Officer if those points are not first raised by the Opponent.”

19. Later in the same decision, he said:

“31(v). In fact (as I have pointed out) the Hearing Officer went beyond the written submissions in making findings of similarity in respect of a number of groups of goods on the basis of arguments which had not been raised by the Opponent. If the Applicant had complained about this by way of an Appeal, there would probably have been a good argument that he had been the victim of procedural unfairness. ...”

20. In the present case, the specifications are longer than those in *SmartX*. However, the opponent at least submits that there are terms in each of its Classes that are identical to terms in the contested application. With respect to Class 35, it does not

state which ones these are. I do not consider that the case law I have cited above means that I must find the parties' services to be dissimilar. In the light of *SmartX*, it would be unfair for me to go through all the opponent's terms and assess every possible comparison with the applicant's services. Instead, I consider that it is reasonable that, where possible, I identify the closest terms and carry out the comparison on that basis. In doing so, I will remain mindful of the comments of the Appointed Person regarding the danger of procedural unfairness.

21. Where I need to construe particular terms used in the specifications, I shall bear in mind the approach set out by Lord Kitchen in *SkyKick UK Ltd & Anor v Sky Ltd & Ors (Rev1)* [2024] UKSC 36:

"365. ... The correct approach, as a matter of principle, in considering a specification of services which is defined by terms which are not clear or precise, is to confine the terms used to the substance or core of their possible meanings: see, for example, *Reed Executive plc v Reed Business Information Ltd* [2004] EWCA Civ 195; [2004] RPC 40 at para 43. So too, if a specification of goods is defined by terms which are ambiguous, then it should be confined to those goods which are clearly covered. These principles are consistent with first, the requirement that the specification of goods and services must be clear and precise so that others know what they can and cannot do; and secondly, general fairness because any ambiguity is the responsibility of the owner of the mark. If despite this, the words used are still unclear so that they cannot be interpreted, then it is permissible to disregard them. But, in my opinion, that will rarely be the case."

22. I recall that the opponent's specifications include the following limitation: *all of the aforementioned services not related to employment agency services, outplacement services, personnel management consultation and evaluation services, personnel recruitment services, and personnel relocation and travel services*. For many of the services that I will compare, the limitation does not make a difference. This is because the broad services such as *Business consulting* cover services that are not captured by the limitation. Where the limitation does make a difference, I shall take account of it.

23. The following terms appear in both parties' specifications so are, therefore, self-evidently identical: *Advertising*;³ *business research*; *professional business consultancy*; *market studies*; *outsourcing services (business assistance)*; *payroll preparation*; *tax preparation*; *tax filing services*.

24. The opponent's *Advertising services* are a form of *Publicity*, which is to be found in the contested specification. Where goods or services in the specification of one party are included in a broader term from the other party's specification, those goods or services are considered to be identical: see *Gérard Meric v OHIM*, Case T-133/05, paragraph 29. I find that they are identical.

25. The applicant's *Accounting* is a synonym for the opponent's *Accountancy*, which would also include the applicant's *Book-keeping*. I find these terms to be identical.

26. I shall compare the applicant's *Business management assistance* to the opponent's *Outsourcing services [business assistance]*. I consider that because outsourcing is a service for the purpose of assisting in the management of a business, the applicant's term includes the opponent's services and so I find them to be identical per *Meric*.

27. The applicant's *Business inquiries* and *Advisory services for business management* are included in the opponent's *Business advice* and so are identical per *Meric*.

28. The applicant's *Business auditing* is included in the opponent's *Auditing services* and is identical per *Meric*.

29. The following services from the applicant's specification are all included in the opponent's *Business consulting* and so are identical: *Business management and organization consultancy*; *business management consultancy*; *Business efficiency expert services*; *Business appraisals*; *Business organization consultancy*.

30. The applicant's *Business investigations* includes the opponent's *Business investigations ... on insolvent companies*. I find them to be identical.

³ This appears in the earlier specifications as *Advertising services*.

31. I shall compare the applicant's *Business management of reimbursement programs for others* to the opponent's *Management of business processes*. I consider that reimbursement is a business process and so the applicant's term is included in the opponent's meaning that these services are identical as per *Meric*. I consider that, as the applicant's services are supplied to third parties, they may also be included in the opponent's *Outsourcing services [business assistance]*.

32. I understand the opponent's *Commercial affairs* to involve services related to the buying and selling of goods and services. The opponent's term includes the applicant's *Commercial administration of the licensing of the goods and services of others; Import-export agency services; Invoicing; Negotiation and conclusion of commercial transactions for third parties; Organization of exhibitions for commercial or advertising purposes*. I find them to be identical.

33. In my view, the applicant's *Cost price analysis* involves the assessment of all the inputs that go into producing a good or service and putting a financial value on them. I consider that this would be included in the opponent's *Supply of commercial and business information, cost analysis and related advice* and therefore be identical.

34. I consider that the opponent's *Business research* would include services covered by the applicant's *Data search in computer files for others*. I find them to be identical.

35. The applicant's *Economic forecasting* is included in the opponent's *Business economics advice* and I find them to be identical.

36. The applicant's *Layout services for advertising purposes* is included in, and is identical to, the opponent's *Advertising services*.

37. I consider that the applicant's *Marketing research* would include the opponent's *Market studies* and so find them to be identical.

38. The applicant's *Outsourced administrative management for companies* is included in the opponent's *Outsourcing services (business assistance)*. I find them to be identical.

39. The applicant's *Secretarial services* are included in the opponent's *Administrative services*, and so I find them to be identical.

40. I shall now consider the applicant's *Employment agency services* and *Personnel recruitment*. These services are excluded from the opponent's specification, through the operation of the limitation. I am therefore unable to find them identical to any of the opponent's services. I shall compare them to *Management of business processes* as recruitment is an essential business process. In addition, *Employment agency services* may also deal with the payment of agency staff and associated tax administration. The opponent's services could include the management of an organisation's payroll. There is an overlap in user and the services may be offered through the same trade channels. The purposes are different, with the opponent's services relating to recruiting staff and the applicant's relating to the efficient management of business processes. I find that there is a low degree of similarity between the services.

41. Finally in this class, I come to *Personnel management consultancy*, which I shall compare with the opponent's *Business consulting*. The opponent's services are subject to the limitation, and so will include consultancy on all aspects of business apart from personnel-related issues. The nature of the services will be the same, as will the users. I consider it likely that there will be some shared trade channels. Any similarity in purpose is on a fairly general level and extends merely to a desire to run a business well. I shall therefore give this factor less weight in my comparison. I do not consider that the services are complementary or in competition. Overall, I find them to be similar to a medium degree.

Class 36

42. The opponent submits that all the applicant's services in this class are identical to its *Financial and monetary affairs*, as they are included in this broader heading. I agree.

Class 45

43. The opponent submits that all the services listed in Class 45 of the applicant's specification are included in the following terms from its specification: *Legal services; services pertaining to legal matters including consultancy, advocacy, litigation and handling of legal formalities; tax law consultancy*. I agree that the following contested services are included in the broader category of *Legal services: Arbitration services; Legal document preparation services; Legal administration of licenses; Litigation services; Mediation*.

44. I cannot agree that *Intellectual property consultancy; Licensing of intellectual property* and *Licensing of computer software (legal services)* are identical, because the opponent's specification is limited to exclude services relating to intellectual and industrial property. However, there will be an overlap in user, purpose and the nature of the services. They are also likely to be delivered through some of the same trade channels as the opponent's *Legal services*. The average consumer would not be surprised to see a law firm, for example, offering services covering a number of different areas of the law. I do not find them to be complementary or in competition. Overall, I find that *Intellectual property consultancy; Licensing of intellectual property* and *Licensing of computer software (legal services)* are similar to the limited *Legal services* to a high degree.

45. Finally, I come to the applicant's *Security consultancy*. I understand that this is a service providing advice and assistance to organisations on managing risks to the security of their staff and customers/visitors and any tangible property. I shall compare the services to *Advisory services relating to legal matters*. In carrying out this comparison, I shall take into account the core meaning of both terms and not construe them too widely. The applicant's services will be provided by experts in the field of security, that is protecting people and physical property, while the opponent's services will be provided by lawyers. The trade channels are therefore likely to be different. The purpose of the services differs. They are not in competition and they are not complementary. There is likely to be some overlap in user and both services involve the giving of advice. However, these are similarities on a very general level and are not sufficient for me to find that the services are similar. I find them to be dissimilar.

46. If there is no similarity between the services, there can be no likelihood of confusion under section 5(2)(b): see *eSure Insurance Limited v Direct Line Insurance Plc* [2008] EWCA Civ 842 CA, paragraph 49. The opposition fails under section 5(2)(b) with respect to *Security consultancy* in Class 45.

Average consumer and the purchasing process

47. The average consumer is deemed to be reasonably well informed and reasonably circumspect: see *Hearst Holdings Inc & Anor v A.V.E.L.A. Inc & Ors*, [2014] EWHC 439 (Ch), paragraph 60. For the purposes 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: see *Lloyd Schuhfabrik*, paragraph 26.

48. The average consumer of the services at issue is a business, sole trader or organisation. I acknowledge, though, that some of the Class 36 and 45 services will be purchased by individual members of the general public. However, I do not consider that this will make a difference to the level of attention paid. The services are all ones that are either important for the efficient running of a business, management of finances, or legal issues. These are all matters which will be taken very seriously by the average consumer, whether they are an organisation or an individual. In my view, the level of attention paid will be high.

49. The average consumer will choose a service provider after perusing websites or printed promotional literature. They may also see advertisements online, on television (particularly in the case of financial services) or in printed publications, and seek out reviews. They may also receive word-of-mouth recommendations from professional advisers and other contacts. I find that both visual and aural aspects of a mark will be relevant, although the visual element is likely to be more significant.

Comparison of marks

50. It is clear from *SABEL* (particularly paragraph 23) that the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details. The same case also explains that the visual, aural and conceptual similarities of the marks must be assessed by reference to the overall impressions created by the marks, bearing in mind their distinctive and dominant components. The CJEU stated in *Bimbo* that:

“34. ... it is necessary to ascertain in each individual case, the overall impression made on the target public by the sign for which the 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.”

51. Artificial dissection of the marks would therefore be wrong, although it is necessary for me to take into account their distinctive and dominant components and to give due weight to any other features which are not negligible and therefore contribute to the overall impressions created by the marks.

52. The respective marks are shown below:

Contested mark	Earlier marks
	The earlier mark: MRI The earlier application: MOORES ROWLAND

53. The earlier mark consists of three letters, “M”, “R” and “I”, that will be perceived as an abbreviation, although, in my view, it will not be clear to the average consumer what the letters stand for. It is registered as a plain word mark and therefore it is the word in the mark that is protected, and it may be used in any form, colour or typeface: see *LA Superquimica v European Union Intellectual Property Office (EUIPO)*, Case T-24/17, paragraph 39. There are no other elements to contribute to the overall impression of the mark, which lies in the abbreviation.

54. The earlier application consists of two words “MOORES” and “ROWLAND”. I consider that these are likely to be seen as two surnames, with neither being dominant. Both names contribute equally to the overall impression of the mark. It is also a word mark and so could be used in any form, colour or typeface.

55. The contested mark is a composite mark. The words “Moores Rowland” appear in a blue sans serif font in title case. The words “Global Growth Gurus” can be seen below, in smaller letters in the same shade of blue and also in title case. To the left of these words there is an ellipse with a broken outline in a darker shade of blue. Within the ellipse are the letters “mri” in lower case in the same dark shade of blue. The tittle of the letter “i” has been replaced with a pale orange ellipse, but in my view this would not prevent the average consumer from perceiving the letters as “mri”. The applicant

submits that the dominant and distinctive element of the mark is the “Moores Rowland Global Growth Gurus” element, and that the “mri” element is merely small and decorative with minimal impact on the overall impression created by the mark. The opponent, however, argues that both the earlier mark and the earlier application are entirely subsumed in the contested mark, and that “mri” is dominant, as it appears on the left of the mark and the average consumer will read from left to right. It also submits that “Global Growth Gurus” will be perceived to be a strapline. I agree with this last point, particularly given its smaller size. In my view, however, the dominant element of the mark is “Moores Rowland”, because of its size. Both “mri” and “Moores Rowland” make a contribution to the overall impression of the mark. That of “Moores Rowland” is, in my view, higher. The strapline, colours and figurative elements make very small contributions, lower than that of “mri”.

Comparison with the earlier mark

56. As I have noted above, the totality of the earlier mark appears in lower case at the beginning of the contested mark in a slightly stylised form. I agree with the opponent that the average consumer does read from left to right and so the beginnings of marks tend, all other things being equal, to have a greater impact. However, viewing the contested mark as a whole, I remind myself that this element makes a lesser contribution to the overall impression of that mark than the words “Moores Rowland”. Consequently, I find that the marks are visually similar to a low degree.

57. I consider that the average consumer would articulate both “MRI” (as three letters) and “Moores Rowland”, with the result that the contested mark has six syllables, the first three of which are identical to the earlier mark. I make this finding because “MRI” is not a simple abbreviation for “Moores Rowland” and thus has no clear meaning. However, they would not, in my view, say “Global Growth Gurus”, which I have found to be a strapline within the mark. I find that the marks are aurally similar to a medium degree.

58. I turn now to the conceptual comparison. The contested mark would be seen as an abbreviation, but the average consumer would, in my view, not readily be aware of what the letters stand for. Consequently, I find that the earlier mark has no conceptual content. I consider that the words “Moores” and “Rowland” in the contested mark would

be perceived as surnames. The average consumer will be used to undertakings within the relevant sectors being known by a combination of surnames. The “M” and “R” in the abbreviation may be perceived as standing for “Moores” and “Rowland” respectively, but the final letter of the abbreviation has no clear meaning. Alternatively, the average consumer will perceive the abbreviation as having no meaning at all. The strapline “Global Growth Gurus” explains the sector that the firm operates in, the scale of its operations (international) and that it boasts a high level of expertise. There is no conceptual similarity between the marks.

Comparison with the earlier application

59. The earlier application, comprising the words “MOORES ROWLAND”, is identical to the dominant element of the contested mark. The presence of the “MRI” element and the strapline in the contested mark are points of visual difference. Viewing the mark as a whole, and taking account of the dominant and distinctive elements, I find the marks to be visually similar to a medium to high degree.

60. In paragraph 57 above, I have explained how I think that the average consumer would articulate the contested mark. In this comparison, the shared syllables are the last three, with those shared syllables being the dominant and distinctive element of the mark. I find that the marks are aurally similar to a medium to high degree.

61. Both marks would convey the conceptual message of a firm established by two people, one with the surname Moores and the other with the surname Rowland. The strapline in the contested mark provides some added conceptual content. I find the marks to be conceptually highly similar.

Distinctive character of the earlier mark

62. Distinctive character is a measure of how strongly a mark distinguishes the goods or services of one undertaking from those of others. The factors that I must take into account in assessing the level of distinctive character were set out by the CJEU in *Lloyd Schuhfabrik Meyer*:

“23. In making that assessment, account should be taken, in particular, of the inherent characteristics of the mark, including the fact that it does or

does not contain an element descriptive of the goods or services for which it has been registered, the market share held by the mark, how intensive, geographically widespread and long-standing use of the mark has been; the amount invested by the undertaking in promoting the mark, the proportion of the relevant section of the public which, because of the mark, identifies the goods or services as originating from a particular undertaking, and statements from chambers of commerce and industry or other trade and professional associations (see *Windsurfing Chiemsee*, paragraph 51).”

63. Registered trade marks possess varying degrees of inherent distinctive character from low, because they are suggestive of, or allude to, a characteristic of the goods or 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 the use that has been made of it. For the purposes of this assessment, it is use within the UK that is relevant. The opponent has provided evidence of use of the earlier marks and the earlier application in Indonesia, but this evidence is of no assistance here.

64. The history of the use of “MOORES ROWLAND” and “MRI” in the UK is given in the witness statement of Mr Robin Stevens, which is Exhibit EC1 of the opponent’s evidence in reply. He says that the name “Moores Rowland” came into being in 1985, following the merger of two firms involved in accountancy, audit and tax services. In 1999, BDO took over the UK trade and assets of Moores Rowland, which left the Moores Rowland International (“MRI”) network. Two connected firms, Edwards and Co. and the Chiltern Group, joined MRI in spring 1999 and the former changed its name to MRI Moores Rowland. In April 2007, the trade and assets of MRI Moores Rowland were acquired by Mazars LLP. MRI Moores Rowland remained in existence in a dormant form for a further three years. During this time, a historical claim was made by a former client. MRI Moores Rowland LLP and Moores Rowland International Limited (which owned the now-expired UK trade marks Nos. 2180429 and 2222602) for MOORES ROWLAND) were dissolved in 2018.

65. The opponent’s evidence indicates that the marks have not been used in trade for over 15 years before the relevant date in these proceedings, which is 28 February 2023. I shall, therefore, only consider the inherent position.

66. The earlier mark consists of three letters which have no particular meaning in the context of the services for which the mark is registered. However, it is not uncommon for marks to consist of three-letter abbreviations and so I find the earlier mark to have a medium degree of inherent distinctive character.

67. The earlier application consists of two surnames. These are not, in my view, particularly common: “MOORE” might be, but “MOORES” is less frequently seen. But I do not consider they are all that uncommon. I do not consider that the combination of the two surnames elevates the inherent distinctive character of the earlier application beyond a medium level.

Conclusions on likelihood of confusion

68. Making an assessment of the likelihood of confusion is a matter of considering the relevant factors from the viewpoint of the average consumer of the services at issue and determining whether they are likely to be confused. When doing this, I am required to bear in mind that the average consumer rarely has the opportunity to make direct comparisons between trade marks and must instead rely on the imperfect picture of them that they have in their mind. This means that the global assessment emulates what happens in the mind of the average consumer on encountering the later mark with an imperfect recollection of the earlier mark. The courts have not said what weight should be attached to each of the factors or provided a formula that can be applied to any set of circumstances. However, I am required to take account of the interdependency principle, i.e. that a lesser degree of similarity between the respective trade marks may be offset by a greater degree of similarity between the respective services or vice versa.

69. Earlier in my decision, I found that:

(i) The majority of the contested services are identical to the opponent’s services, with *Intellectual property consultancy*, *Licensing of intellectual property* and *Licensing of computer software (legal services)* being highly similar, *Personnel management consultancy* being similar to a medium degree, and *Employment agency services* and *Personnel recruitment* being similar to a low degree;

(ii) *Security consultancy* is dissimilar to the opponent’s services;

(iii) The average consumer of the services at issue is a business, organisation or sole trader, but some of the Class 36 and 45 services are also purchased by individuals in their private capacity;

(iv) The level of attention paid is high and the purchasing process is largely visual, although there is a role for oral recommendations;

(v) The contested mark is visually similar to the earlier mark to a low degree and aurally similar to a medium degree. There is no conceptual similarity;

(vi) The contested mark is visually and aurally similar to the earlier application to a medium to high degree, and conceptually highly similar; and

(vii) The earlier mark and earlier application are inherently distinctive to a medium degree. The degree of distinctive character has not been enhanced through use.

70. There are two types of confusion that may occur. Direct confusion is where the average consumer mistakes one mark for the other, while indirect confusion is where the average consumer recognises that the marks are different, but assumes that the later mark also identifies the goods or services of the owner of the earlier mark, or that the two undertakings are related: see *L.A. Sugar Limited v Back Beat Inc*, BL O/375/10, paragraph 16.

71. I do not consider that it is likely that the average consumer will mistake the contested mark for the earlier mark **MRI**. The degree of attention paid during the purchasing process makes such a mistake less likely, but the likelihood is decreased even further when it is recalled that the dominant element of the contested mark is “Moores Rowland”. While the average consumer may well imperfectly recollect that part of the mark, they will, in my view, recall that the mark does contain distinctive elements other than “MRI”.

72. On the other hand, I do consider that imperfect recollection is likely to lead the average consumer to mistaking the earlier application and the contested mark, given the dominance of the shared element. On encountering the contested mark, the average consumer is unlikely to remember whether the earlier application contained a strapline or the stylised MRI letters, particularly as the first two of these letters are the

initials of “Moores” and “Rowland”. Even taking into account the high degree of attention paid, I consider that there is a likelihood of direct confusion for all the services that I found to be similar.

73. I shall now consider whether there is a likelihood of indirect confusion. In paragraph 17 of his decision in *LA Sugar*, Mr Purvis gave a number of examples of instances where indirect confusion might occur:

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

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

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

74. In *Liverpool Gin Distillery Limited & Ors v Sazerac Brands, LLC & Ors* [2021] EWCA Civ 1207, Arnold LJ commented that:

“12. This is a helpful explanation of the concept of indirect confusion, which has frequently been cited subsequently, but as Mr Purvis made clear it was not intended to be an exhaustive definition.

13. As James Mellor QC sitting as the Appointed Person pointed out in *Cheeky Italian Ltd v Sutaria* (O/291/16) at [16] ‘a finding of likelihood of indirect confusion is not a consolation prize for those who fail to establish a likelihood of direct confusion’. Mr Mellor went on to say that, if there is no likelihood of direct confusion, ‘one needs a reasonably special set of circumstances for a finding of a likelihood of indirect confusion’. I would prefer to say that there must be a proper basis for concluding that there is a

likelihood of indirect confusion given that there is no likelihood of direct confusion.”

75. I shall deal with the earlier application first. I had found there to be a likelihood of direct confusion, but if I am wrong in this and the average consumer recognises that the marks are different, I consider it likely that they will believe the marks to belong to the same undertaking. This is because the differences amount to a strapline, which simply tells the average consumer something about the applicant’s business, while the initials “MRI” are likely to be understood as referring to “Moores Rowland” and something beginning with the letter “I”. Consequently, I find that there is a likelihood of indirect confusion.

76. I must now consider whether there is a likelihood of indirect confusion with the earlier mark. This requires the average consumer to have come across the earlier mark and on encountering the contested mark assume there to be some economic connection, or that both marks belong to the same undertaking. Where the services are identical or highly similar, it is my view that the interdependency principle will come into play, and the average consumer will assume that the applicant’s services are either those of the opponent, because “MRI” stands for “Moores Rowland” and something beginning with the letter “I” (probably “International”, given the strapline), or, where the average consumer does not think that the “MRI” stands for “Moores Rowland” and something beginning with “I”, that the applicant’s services are a joint venture between the two parties. Where the services are similar to a medium or lower degree, I consider that the average consumer will believe that the fact that both marks contain the letters “MRI” is a coincidence. I recall that in *Duebros Limited v Heirler Cenovis GmbH*, BL O/547/17, Mr James Mellor QC, sitting as the Appointed Person, said that:

“81.4. ... I think it is important to stress that a finding of indirect confusion should not be made merely because the two marks share a common element.”

77. I find that there is a likelihood of indirect confusion with the earlier mark where the services are identical or highly similar.

78. The section 5(2)(b) ground succeeds in relation to the following services:

Class 35

Advertising, publicity; book-keeping, accounting; business management assistance; business inquiries; business auditing; business management and organization consultancy; business management consultancy; business efficiency expert services; business appraisals; business investigations; business organization consultancy; business research; advisory services for business management; professional business consultancy; business management of reimbursement programs for others; commercial administration of the licensing of the goods and services of others; cost price analysis; data search in computer files for others; economic forecasting; import-export agency services; invoicing; layout services for advertising purposes; market studies; marketing research; negotiation and conclusion of commercial transactions for third parties; organization of exhibitions for commercial or advertising purposes; outsourced administrative management for companies; outsourcing services (business assistance); payroll preparation; secretarial services; tax preparation; tax filing services.

Class 36

Actuarial services; business liquidation services, financial; capital investment; charitable fund raising; credit bureau services; debt advisory services; arranging finance for construction projects; financial customs brokerage services; financial evaluation (insurance, banking, real estate); financial management; financial analysis; financial consultancy; financial information; financial sponsorship; financing services; fiscal valuation; insurance consultancy; insurance information; investment of funds; repair costs evaluation (financial appraisal); retirement payment services.

Class 45

Arbitration services; intellectual property consultancy; legal document preparation services; legal administration of licenses; licensing of intellectual property; licensing of computer software (legal services); litigation services; mediation.

79. Should the opponent be able to rely upon the earlier application, the section 5(2)(b) ground also succeeds in relation to the following services:

Class 35

Employment agency services; personnel management consultancy; personnel recruitment.

Section 3(6)

80. Section 3(6) of the Act is as follows:

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

81. In *Skykick UK Ltd & Anor v Sky Ltd & Ors (Rev1)*, [2024] UKSC 36, the Supreme Court considered the case law from *Chocoladefabriken Lindt & Sprüngli AG v Franz Hauswirth GmbH*, Case C-529/07, *Sky plc & Ors v Skykick UK Limited & Anor*, Case C-371/18 (“*Sky CJEU*”), *AS v Deutsches Patent- und Markenamt*, Case C-541/18, *Malaysia Dairy Industries Pte. Ltd v Ankenævnetfor Patenter Varemærker* Case C-320/12, *Koton Mağazacılık Tekstil Sanayi ve Ticaret AŞ*, Case C-104/18 P, *Hasbro, Inc. v EUIPO*, Case T-663/19, *pelicantravel.com s.r.o. v OHIM*, Case T-136/11, and *Psytech International Ltd v OHIM*, Case T-507/08. Lord Kitchin summarised the law as follows:

“240. The general principles are these:

(i) ...

(ii) The date for assessing whether an application to register an EU trade mark was made in bad faith is the date the application for registration was made (*Lindt*, para 35).

(iii) Bad faith in this context is an autonomous concept of EU law which must be given a uniform interpretation in the European Union, and must be interpreted in the context of Directive 89/104 in the same manner as in the context of Regulation 40/94 (*Malaysia Dairy*, para 29; *Sky CJEU*, para 73).

(iv) While, in accordance with its usual meaning in everyday language, the concept of bad faith presupposes the presence of a dishonest state

of mind or intention, the concept must also be understood in the context of trade mark law, which involves the use of marks in the course of trade. Further, it must have regard to the objectives of the EU law of trade marks, namely the establishment and functioning of the internal market, and a system of undistorted competition in which each undertaking must, in order to attract and retain customers by the quality of its goods or services, be able to have registered as trade marks signs which enable consumers, without any possibility of confusion, to distinguish those goods or services from those which have a different origin (*Lindt*, para 45; *Koton*, para 45).

(v) Consequently, the objection will be made out where the proprietor made the application for registration, not with the aim of engaging fairly in competition but either (a) with the intention of undermining, in a manner inconsistent with honest practices, the interests of third parties; or (b) with the intention 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, and in particular the essential function of indicating origin (*Koton*, para 46; *Sky CJEU*, para 75).

(vi) The intention of the applicant is a subjective matter, but it must be capable of being established objectively by the competent administrative or judicial authorities having regard to the objective circumstances of the case (*Hasbro*, paras 39 and 40; *Koton*, para 47).

(vii) The burden of proving that an application for a registered mark was made in bad faith lies on the party making the allegation. But where the circumstances of the case may lead to a rebuttal of the presumption of good faith, it is for the proprietor of the mark to explain and provide a plausible explanation of the objectives and commercial logic pursued by the application for registration (*Hasbro*, paras 42 and 43).

(viii) Whether the applicant was acting in bad faith must be the subject of an overall assessment, taking into account all of the factors relevant to the particular case (*Lindt*, para 37).

(ix) The applicant for a trade mark is not required to indicate or to know precisely when the application is filed or examined, the use that will be made of it (*Sky CJEU*, para 76; *Deutsches Patent- und Markenamt*, para 22).

(x) Nevertheless, the registration by an applicant of a mark without any intention to use it in relation to the goods and services covered by the registration may constitute bad faith where there is no rationale for the application in the light of the aims referred to in Regulation 40/94 and Directive 89/04 (*Sky CJEU*, para 77).

(xi) Such bad faith may, however, be established only where there are objective, relevant and consistent indicia tending to show that, when the application was filed, the applicant for registration had the intention either of undermining, in a manner inconsistent with honest practices, the interests of third parties, or of obtaining, without targeting a specific third party, an exclusive right for purposes other than those falling within the functions of a trade mark (*Sky CJEU*, para 77).

(xii) It follows that the bad faith of the applicant cannot be presumed on the basis of a mere finding that, at the time of filing the application, the applicant had no economic activity corresponding to the goods and services referred to in the application (*Sky CJEU*, para 78).

(xiii) When the absence of an intention to use the mark in accordance with the essential functions of a trade mark concerns only certain goods or services referred to in the application for registration, that constitutes making the application in bad faith only in so far as it relates to those goods or services (*Sky CJEU*, para 81).

(xiv) If, at the end of the day, the court concludes that, despite formal observance of the relevant rules and conditions for obtaining

registration, the purpose of the rules has not been achieved, and that there was an intention to take advantage of the rules by creating artificially the conditions laid down for obtaining the registration, this may amount to an abuse sufficient to find that the application was made in bad faith (see, for example, *Hasbro*, para 72).

(xv) Directive 89/104 does not preclude a provision of national law under which an applicant for registration must state that the mark is being used in relation to the goods or services in relation to which it is sought to register the mark, or that the applicant has a *bona fide* intention that it should be used, provided that the infringement of such an obligation cannot constitute a ground for invalidity. It may, however, constitute evidence for the purposes of establishing possible bad faith on the part of the applicant when the application was filed (*Sky CJEU*, paras 86 and 87)."

82. I remind myself that 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. However, Arnold J (as he then was) said that "*cogent evidence is required due to the seriousness of the allegation*". This means that it is not enough to establish facts which are as consistent with good faith as bad faith: see *Red Bull GmbH v Sun Mark Limited & Anor* [2012] EWHC 1929 (Ch), paragraph 133. It is also necessary to ascertain what the applicant knew at the relevant date: see *Red Bull*, paragraph 137.

83. According to Mr Geoffrey Hobbs QC, sitting as the Appointed Person, in *Alexander Trade Mark*, BL O/036/18, the key questions for determination in a claim of bad faith are as follows:

- (i) What, in concrete terms, was the objective that the party alleged to have acted in bad faith has been accused of pursuing?
- (ii) Was that an objective for the purposes of which the contested application could not properly be filed?

(iii) Has it been established that the contested application was filed in pursuit of that objective?⁴

84. The opponent's pleaded case is that the application was made in the knowledge that UKTM Nos 3198635 and 916952161 were subject to revocation actions on the grounds of non-use. It alleges that the applicant was seeking to extend its monopoly over "Moores Rowland", even though it had no intention to use it in the UK, and block others from using the mark. It also alleges that the application was made in the knowledge that the opponent had a UK trade mark for **MRI**.

85. In *pelicantravel.com*, the GC said:⁵

"27. Accordingly, it is possible that, where the proprietor of a Community trade mark files a repeat application for the same mark in order to avoid the consequences entailed by total or partial revocation of earlier trade marks for reasons of non-use, that fact is something which may be taken into account in order to assess whether the proprietor acted in bad faith."

86. In *Copernicus-Trademarks v EUIPO*, Case T-82/14, the GC held that the filing of an EU Trade Mark for the purpose of blocking applications by third parties, and without an intention to use the mark, was an act of bad faith.

87. In the light of this case law, I find that the objective alleged by the opponent is one for the purposes of which the contested application could not properly have been filed.

88. The opponent must establish a *prima facie* case that the application was made in bad faith. However, in its written submissions dated 14 December 2023, it argues:

"15. This is not a case where it is necessarily [sic] to deep dive in to the commercial intentions of the Applicant at the time of filing. To the contrary, it is readily apparent that the Applicant was aware it would not be able to successfully defend cancellation actions on non-use and filed the application as a deliberate attempt to circumvent such a result."

⁴ Paragraph 8.

⁵ Case T-136/11.

89. The applicant submits that, on the contrary, it is incumbent upon the opponent to substantiate the bad faith claim. The opponent notes that the applications for revocation were filed on 14 November 2022 and the applicant filed its evidence of use on 31 March 2023. It submits that in the intervening period the applicant would have been gathering the details of the evidence it wanted to file and received advice on it. It argues that an assessment of the strength of that evidence would have been made by 28 February 2023, when the application for the contested mark in these proceedings was filed.

90. I do not consider that the contested mark in these proceedings is a repeat application. The marks that had been revoked were word marks for **MOORES ROWLAND** (UKTM No. 3198635) and **Moores Rowland** (UKTM No. 916952161). The contested mark in these proceedings contains additional matter not present in those marks. The opponent submits that the applicant would have been advised that filing an application for an identical mark would have been in bad faith, and that it should file a stylised version instead. In my view, the opponent's allegations go beyond what is established by the objective indicia of the timeline set out in the previous paragraph and the differences between the revoked marks and the contested mark.

91. The opponent also submits that the applicant was aware that, although the Moores Rowland network had ceased operating in the UK, that it was in existence in Asia. 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: see *Malaysia Dairy*, paragraph 36. 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 might wish to do so in future, and intended to use the trade mark registration to extract payment or consideration from the third party, such as a UK licence: see *Daawat Trade Mark* [2003] RPC 11.

92. The opponent has not established that it operated in the UK or had any intention of doing so in the future. Indeed, Mr Kallmann states that:

“v) My purpose in cancelling the [applicant's] registrations and seeking registrations in my company name is to prevent genuine group members under the MOORES ROWLAND alliance and other aspiring Members being

approached for licence fees by an individual who only sought the registration for this purpose and does not provide the services or any relevant support required himself ...”

93. Mr Kallmann refers to other firms being approached for licence fees to use the name, but there is no evidence from these firms themselves and so this is hearsay. He does not say where the group members and “*aspiring Members*” were located, and whether any were in the UK.

94. I consider that the opponent has not established a *prima facie* case that the contested application was filed in bad faith, and so the section 3(6) ground fails.

Status of this decision and costs

95. The final outcome of these proceedings will not be known until the appeal against the decision of the Hearing Officer in the opposition to the earlier application is finally determined. This is, therefore, a provisional decision. A final decision will be made in respect of the services for which I found a likelihood of confusion once the outcome of the appeal is known. These proceedings are suspended until such time. Costs will be covered in the final decision.

96. The period for appeal will run from the date of my final decision.

Dated this 2nd day of April 2025

Clare Boucher

**For the Registrar,
the Comptroller-General**