

O-271-11

**TRADE MARKS ACT 1994**

**IN THE MATTER OF APPLICATION No. 2052091  
BY MR AMEEN  
FOR REVOCATION OF TRADE MARK No. 83501  
STANDING IN THE NAME OF  
TAXASSIST DIRECT LIMITED**

**&**

**IN THE MATTER OF REGISTRATION Nos. 2052091 AND 2307153  
STANDING IN THE NAME OF  
TAXASSIST DIRECT LIMITED**

**AND**

**IN THE MATTER OF THE CONSOLIDATED REQUEST FOR A DECLARATION  
OF INVALIDITY THERETO UNDER Nos. 83425 & 83426  
BY NASRATUL AMEEN**

**&**

**IN THE MATTER OF REGISTRATION No. 2297176  
STANDING IN THE NAME OF  
NASRATUL AMEEN**

**AND**

**IN THE MATTER OF THE CONSOLIDATED REQUEST FOR A DECLARATION  
OF INVALIDITY THERETO UNDER No. 82194  
BY TAXASSIST DIRECT LIMITED**

## BACKGROUND

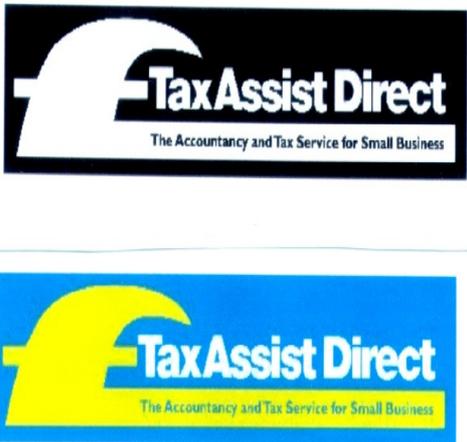
1) The following trade mark is registered in the name of Taxassist Direct Ltd (TAX).

Mark	Number	Registered Date	Class	Specification
 <p>A series of two marks. The second mark in the series is shown on the form of application in the colours blue, white and yellow, but the mark is not limited to colour.</p>	2052091	11.10.1996	35	Accountancy services.

2) By an application dated 17 June 2009, Mr Ameen (hereinafter Ameen) applied for the revocation of the registration under the provision of Section 46(1)(b) claiming there has been no use of the trade marks in suit in the five year period 13 June 2000 to 12 June 2005 nor in the five year period 8 March 2004 to 7 March 2009, and that there are no proper reasons for non-use.

3) On 4 December 2009 TAX filed a counterstatement claiming that it had used its mark in both the periods, although pointing out that the first period starts within five years of the registration and so should be struck out. They also claimed that they had used the trade mark in a form differing in elements which do not alter the distinctive character of the mark in the form in which it was registered.

4) In addition to the mark shown at paragraph 1 above TAX also has the following trade mark registered in the UK:

Mark	Number	Date Applied for and date registered	Class	Specification
	2307153	03.08.2002 / 21.03.2003	35	Accountancy services.

5) By applications dated 11 March 2009 Mr Nasratul Ameen applied for declarations of invalidity in respect of the registrations shown in paragraphs 1 and 4 above. The grounds are, in summary:

- a) Mr Ameen is the registered proprietor of UK trade mark 2297176 (see paragraph 7 below), filed on 5 April 2002 and registered on 11 October 2002. Mr Ameen claims that he has been using his mark since 1992 in relation to accountancy, tax and consultancy services. He contends that the marks and services are similar and so:
- b) trade mark 2307153 offends against Sections 5(2)(b), 5(3) and 5(4)(a) of the Act.
- c) trade mark 2052091 offends against Section 5(4)(a) of the Act.

6) TAX filed a counterstatement denying the above grounds. They also sought refuge in the statute of limitation claiming that the applicant was aware of their marks in 2002. TAX also claims not to fully understand what Mr Ameen was alleging, although I found it perfectly understandable, as presumably did TAX as they answered all of the allegations made by Mr Ameen. TAX does admit that both its marks are visually similar to Mr Ameen's mark, although strangely denying that the services are identical. TAX's agent seems to take exception to virtually all of the wording in the application for invalidity. However, whilst I accept that certain of the words used in Mr Ameen's statement of ground may not be absolutely legally correct the overall objection is startlingly obvious. Mr Wyatt would appear to be disingenuous and verbose in his response, and has managed to extend his counterstatements to cover seven pages (2052091) and eight pages (2307158) when both could easily have been answered in two pages.

7) Mr Nasratul Ameen has the following trade mark registered in the UK:

Mark	Number	Date Applied for and date registered	Class	Specification
	2297176	05.04.2002 / 11.10.2002	35	Tax, accounting and management consultancy services.

8) By an application dated March 2009 TAX applied for a declaration of invalidity in respect of this registration. The grounds are, in summary:

- a) TAX is the registered proprietor of UK trade marks 2052091 and 2307153 (see paragraph 4 above) and CTM 003007192 (filed on 2 April 2003). TAX states that it has been in business since 1995 and that mark 2052091 was replaced in 2002 by 2307153, although TAX points out that they both feature the words TAX ASSIST DIRECT. It is stated that the mark 2307153 has been in continuous use since 2002. TAX states that it provides an accountancy, tax and business service to small businesses. In addition to its own business it has also, since 1996, licensed franchises throughout the UK, as of June 2005 there were 175 such franchises. TAX contends that the services of the mark in suit are identical, and the mark similar to its mark 2052091 and so there exists a likelihood of confusion and so the mark in suit offends against Section 5(2)(b) of the Act.

9) Mr Ameen provided a counterstatement, dated 16 August 2005, in which he denies that the marks and services are similar.

10) Both sides filed evidence, much of it copied from earlier aborted invalidity actions between the two parties, hence many of the witness statements are dated prior to the current actions. Both ask for an award of costs. The matter came to be heard on 2 June 2011 when TAX was represented by Mr Whyatt of Brand Protect and Mr Ameen represented himself.

## REVOCATION EVIDENCE OF TAX

11) Tax filed a witness statement, dated 3 April 2010, by Karl Sandall a Director of TaxAssist Direct Ltd since 2000. His evidence is broken into two distinct periods, the five years preceding 2002 and the five years preceding 2009. For the initial period he provides the following turnover, for both the company and the UK franchisees, the number of franchisees and promotional figures for the company:

Year	Company Turnover £	Franchisee's Turnover £	Number of Franchisees	Promotion £
5 April 1998	216,092	209,364	27	81,000
5 April 1999	665,421	616,850	45	161,000
5 April 2000	346,095	955,267	89	95,393
5 April 2001	642,418	1,625,753	105	64,367
5 April 2002	931,704	2,414,538	131	108,092

12) He also provides the following exhibits:

- Fig 3: Examples of advertising between 13 June 2000 and 15 June 2006. The first is a story about a franchisee in Stafford dated 20 November 2001 from the Stafford Chronicle. He is clearly trading as Tax Assist Direct, offering accountancy services. However, the registered trade marks are not shown. In another story, this time from Stockport has the mark 2052091 shown but is undated. Another page which appears to have been issued by the company shows that it has won a number of business awards in 2001 and uses the mark 2052091. There is a page from a newsletter issued by TAX to its franchisees dated November 2000 recording that the one hundredth franchise had just been signed. This uses the name TaxAssist Direct Limited but not the logo device. It is clear that the company offers accountancy services to individuals and other businesses.
- Fig 4: Copies of pages from the website [www.taxassist.co.uk](http://www.taxassist.co.uk) which appear to be dated 2004 which show use of the name TaxAssist Direct. This offers accountancy services aimed primarily at small businesses.
- Fig 5: Copies of pages from the website [www.taxassistforsmallbusiness.co.uk](http://www.taxassistforsmallbusiness.co.uk) which appear to be dated 2005 and which mention TAX but do not use the mark in suit. It also features TAX's other trade mark 2307153. It states that they offer accountancy services to small businesses.

13) Mr Sandall states that the above shows that the mark was used in the period 13 June 2000-12 June 2005. He then moves onto the second period 8 March 2004 to 7 March 2009. He provides the following turnover, franchise turnover, number of franchises and estimates of advertising:

Year	Company Turnover £	Franchisee's Turnover £	Number of Franchisees	Estimated spend on advertising
31 December 2005	1,255,661	6,300,706	160	134,385
31 December 2006	2,126,239	7,852,522	142	214,701
31 December 2007	2,281,185	9,969,307	155	247,665
31 December 2008	2,528,981	12,857,379	146	258,582
31 December 2009	2,888,493	14,645,515	146	284,087

- Fig 6: A letter from TAX to Alpha and Omega in Devon, dated 16 December 2004, regarding the registration of a trade mark for TAX in the UK and in other countries. It features TAX's other trade mark 2307153, but not 2052091.
- Fig 7: Registration for the domain name [www.taxassistforsmallbusiness.co.uk](http://www.taxassistforsmallbusiness.co.uk) showing that TAX has been the owner of the domain name since 6 June 2003.
- Fig 8: Copy of a page from the website at Fig 7 above dated December 2004 which shows use of trade mark 2307153. Offering accountancy services.
- Fig 9: Copies of two further pages from the website at Fig 7 dated 13 June 2005 which show use of trade mark 2307153. Offering accountancy services.
- Fig 10: Copies of two witness statements previously filed in an earlier invalidity action between the parties (number 82651) which was subsequently withdrawn. The two individuals have, through their companies, provided training and also accountancy computer software to TAX's franchisees.
- Fig 11: A copy of a search from [msn.co.uk](http://msn.co.uk) on 15 February 2007, under the term "taxassist". The results appear to be TAX or its franchisees, all offering accountancy services.

## REVOCAION EVIDENCE OF AMEEN

14) Mr Ameen filed a witness statement, dated 28 October 2010. He makes a number of observations regarding the evidence of TAX.

- a) The turnover figures do not tally with those submitted to Companies House. Although I note that the accounts do not actually show turnover and that there are other companies within the group and there are transactions with them, presumably to reduce the tax burden. He states that the accounts are not audited.
- b) That TAX applied for trade mark 2307153 and then used this mark, not the mark in suit.
- c) Mr Ameen believes that the promotional figures should not have been estimates but actual figures. He also notes that some of this expenditure was to promote the mark TAXASSIST DIRECT which he claims is a separate mark registered under number 2381000.
- d) Names and addresses of franchisees have not been provided.

- e) In the Director’s report to the 2006 accounts filed with Companies House it states that: “The principal activity of the company is that of franchisor and provider of marketing, training, support and sales management to our network.” Mr Ameen claims that this shows that TAX is not using the mark for the services for which it is registered.

## OTHER EVIDENCE OF TAX

15) TAX filed three witness statements by Karl Sandall a Director of TAX, a position he has held since 2000. In his first witness statement, dated 7 April 2006, Mr Sandall states that TaxAssist Direct Limited was incorporated on 14 November 1995, and that the mark TAXASSIST DIRECT was first used on the same date. He states that TAX “provides, primarily, an accountancy, tax and business service to small businesses”. He confirms that a UK franchise network was commenced in 1996. He provides the following figures for the mark TAXASSIST DIRECT:

Year	Turnover TAX	Turnover Franchisees	Number of franchisees	Advertising
5 April 1998	216,092	209,364	27	81,000
5 April 1999	665,421	616,850	45	161,000
5 April 2000	346,095	955,267	89	95,393
5 April 2001	642,418	1,625,753	105	64,367
5 April 2002	931,704	2,414,538	131	108,092

16) At exhibit KS1 he provides a copy of his company’s website in 2000 (using the waybackmachine website) which shows use of 2052091 in relation to accountancy services. He states that advertising took place in national newspapers such as the Daily Express, The Time, Daily Mail etc as well as various exhibitions such as the Franchise Exhibitions in London and Birmingham between 1996 and 2002. At exhibit KS3 he provides a copy of an article from The Franchise Magazine dated 16 October 2001 which shows use of trade mark 2307153 in relation to accountancy services. He also provides a list of various awards that TAX have received. At exhibit KS6 is a newsletter sent out to clients of the company. Whilst not dated it does discuss changes due in the tax year 1999/2000, and the accountancy services on offer. This newsletter has 2052091 upon it. At exhibit KS7 he provides examples of letterheads, leaflets, envelopes, etc all of which have trade mark 2307153 upon them.

17) In his second statement, dated 1 December 2009, he comments that Mr Ameen has not shown that he holds any design rights to his trade mark, he also denies copying Mr Ameen’s trade mark. He comments extensively upon the evidence of Mr Ameen but I regard these as submissions and so will not summarise them here but will refer to them as and when required in my decision.

18) In his third statement, dated 11 December 2009, he notes that Mr Ameen’s mark was registered after he filed evidence of use. This was in response to the examination report of the Registry which stated that it was similar to the trade mark of TAX (2052091). Mr Sandall provides his opinion on the issue of “honest concurrent use” which I do not find of assistance. Mr Sandall claims that there is little difference between his company’s trade marks 2052091 and 2307153, yet he states that at the time of applying to register his mark Mr Ameen claimed that his mark 2297176 was not similar to TAX’s mark 2052091, but now Mr Ameen claims that TAX’s mark 2307153 is similar to his (Mr Ameen’s) mark (2297176). He claims that Mr Ameen is simultaneously approbating and reprobating (something his company has also stooped to). On this matter he refers me to the case of *The Mayor and Burgesses of the London Borough of Waltham Forest v Oakmesh Limited, Family Mosaic Housing* [2009] EWHC 1688 Ch. dated 10 July 2009.

19) Mr Sandall repeats many of his comments regarding the evidence filed by Mr Ameen. Only one point is worth noting as part of the evidence summary. Mr Sandall provides at exhibit 5 a copy of a printout from Companies House which shows that Coffee Ag Limited was registered on 17 December 2008. Mr Sandall claims that the evidence of Mr Kerr therefore is irrelevant (see paragraph 28 below for Mr Kerr's evidence). He contends that Mr Ameen was aware in 2002 of TAX and its activities since 1997. He then refers to the defence of delay and "latches".

20) Mr Sandall concedes that Mr Ameen had an accountancy business from 1992, but believes that he was not trading under Tax Assist and device as if this had been the case then the franchises in North London would have complained to TAX. He accepts that TAX's mark 2307153 is similar to Mr Ameen's mark 2297176, but contends that no evidence has been provided regarding actual or even the likelihood of confusion.

21) At exhibits 8 & 9 he provides examples of advertising. These have been summarised at paragraph 12 earlier in this decision. It also includes copies of or excerpts from newsletters issued by the company, bearing trade mark 2052091 dated September 1997, September 1998, July 1999 and August 2000. All of which mention the accountancy services on offer.

22) TAX also filed a witness statement, dated 7 April 2006, by its Trade Mark Attorney Michael Stanley Brown. He states that he has seen articles in The Franchise Magazine regarding TAX. At exhibit MB1 & 2 he provides copies of articles from September/October 1999 and also January 2001. The first of which shows use of trade mark 2052091, the second shows use of 2307153. The advertisements make it clear that the business offers accountancy advice.

## **OTHER EVIDENCE OF AMEEN**

23) Mr Ameen filed eight witness statements. Three of them were by Mr Ameen, dated 18 August 2006, 1 May 2002 (as an exhibit) and two different statements both dated 9 September 2009. In his statements he states he is the proprietor of his firm TAX ASSIST. Initially when he began his company in 1988 it was under the name TAX SURE. However, he changed the name of his company in 1992 to TAX ASSIST. He states that his company is a small concern and does not have records from its inception. He states that he only became aware of the existence of TAX when he applied to register his mark in April 2002. He states that as there were no objections to his trade mark being registered he was content to carry on his business. It was only on 21 December 2004 that TAX wrote to him regarding his trade mark asking him to surrender the mark or face invalidity action. He states that he countered with his own invalidity action and the two cases were consolidated. He then thought that this was a mistake and so withdrew his initial invalidity action and re-filed in order that the cases be dealt with separately. He also makes a number of submissions on the other sides' evidence and their request for protection under the Statute of Limitations. None of which are of assistance to me in my decision. He also provides a number of exhibits; I have summarised the relevant ones below:

- NA101: A letter from the Inland Revenue dated December 1991 to Tax Sure.
- NA102: A copy of Mr Ameen's witness statement, dated 1 May 2002, in support of his trade mark application. He states that he has been using the mark "TAX ASSIST with logo" since 1992 in relation to the services set out in the specification. He states that his turnover for the four years 1998 – 2001 was £10,000, £18,000, £28,000 and £19,000

respectively and that he spent approximately £500 per annum advertising/promoting his business.

- NA103: A copy of a letter, dated 2 November 1995, from Mr Hanley, a Financial Planning Consultant with Allied Dunbar who writes to Mr Ameen, Tax Assist, enclosing a cheque for his national insurance contributions and a copy of a letter that Mr Hanley sent to the Inland Revenue regarding his company car.
- NA104: A letter from the Inland Revenue addressed simply to Tax Assist, at a PO Box address. The letter is in relation to an appeal on behalf of a client whose name has been redacted but has the Tax reference of 192/384145 and a Tax Assist reference of F30001P. The letter is dated 7 December 1995.
- NA105: A letter sent by Mr Ameen to the Inland Revenue, dated 11 July 1995, in respect of the same client as per exhibit NA104. This shows the trade mark 2297176. The letter states that Tax Assist is acting for its client (name redacted) and submitting transfers of allowances for the years 90/91, 91/92 and 92/93.
- NA107: A copy of the letter referred to by Mr Ameen in his statement from TAX's trade mark attorney Alpha & Omega dated 21 December 2004 seeking the surrender of trade mark 2297176 with invalidity action as the alternative.
- NA108: A copy of a page from a letter sent to Mr Ameen by Mr Brown of Alpha & Omega on behalf of TAX on 9 September 2009. This states that Mr Ameen's mark (2297176) is similar to TAX's trade mark 2052091, the services are identical and there exists a likelihood of confusion.
- NA109: This consists of a sample of invoices. All are on notepaper which has trade mark 2297176 upon it. All relate to Accountancy, taxation, payroll, secretarial or consultancy services, usually a mixture. The two invoices for 2004 are addressed to individuals overseas but relate to tax returns in the UK. However, in cross examination it transpired that these were printed out on new stationery at the time of the statement and so it cannot be assumed that they originally carried the mark relied upon.

Year	Number of invoices	Total amount invoiced £
1998	6	3,141
1999	1	1,650
2000	3	1,107
2001	2	763
2004	2	14,687

- NA110: Four "tax facts" cards which have trade mark 2297176 upon them dated 2005-2008 inclusive.

24) The fourth witness statement, dated 9 September 2009, is by Douglas Johnson a professional market research executive and founder member of BJM Research and Consultancy Limited which was incorporated in 1973. He states that he was a director of this company until the company was purchased in 1997. He states:

“2. In late 1980, I realised that full time directorship of the company was taking up too much of my time and my income tax affairs were getting too complicated for me to handle and I started to search for a tax adviser to handle all my tax matters. Nas Ameen’s name was recommended to me and he agreed to take me on as his client. At that time, his practice name was “TAXSURE”. To the best of my recollection, he changed his practice name to TAXASSIST in 1992.

3. He reviewed all my outstanding income issues with the Inland Revenue and resolved them to my satisfaction. When NFO Research Inc. Acquired BJM Research and Consultancy Limited, Nas Ameen negotiated the share valuation of BJM with the Tax Inspector and agree the Capital Gains Assessment with the Revenue.”

25) The fifth witness statement, dated 9 September 2009, is by Mark Andrew Dressekie an automotive engineer who runs his own motor trade business. He states that his father began the business in 1967 and that he joined the company in the early nineties as the managing partner. He states:

“2. I came to know Nas Ameen, I believe in 1993 as I was trying to acquire an outlet on North End Road and he was living at Chandos Way, nearby. He told me about his accountancy practice “TAXASSIST” and gave me his tax facts card with distinctive logo on it.

3. When I opened my outlet for car valeting service in mid nineties in North End Road, Nas Ameen came regularly to use my services and I slowly established quite a good rapport with him.

4. I had a firm of accountants to do the yearly accounts, prepare various tax returns and do the correspondence with the Inland Revenue. Some time in year 2000 or 2001, I noticed that accountants’ fees went up quite a bit but the timeliness and quality of work had deteriorated and I was making huge losses. I discussed the whole situation with him and at that time, he had his accountancy firm “TAXASSIST” which was already well established. He regularly gave me his firm’s “TAX FACTS CARD” with the name TAXASSIST and distinctive mark. He agreed to take over all the accounting, business taxation, secretarial matters etc. of all the businesses I was running and mine and my father’s personal taxation.”

26) The sixth witness statement, dated 9 September 2009, is by Roger Malcolm Coulson. He states:

“3. ....In March 1996, a colleague of mine at the Grain Company, introduced Nas Ameen to me, practicing as TAXASSIST, he gave me his business card which showed his distinctive logo and his practicing name TAXASSIST.

4. I am very pleased state that he managed to resolve all outstanding matters with the Inland Revenue and continued to provide me with his services until tax year 2005-2006 when I decided to retire.”

27) The seventh witness statement, dated 9 September 2009, is by Philip James Hanley. He states that he was a Financial Adviser with Laurentian Financial Group before joining Allied Dunbar

Assurance plc in 1992 as the manager of the Cheltenham branch and became self employed in 1994, although he remained with them until 2005. He states:

“2. In 1991, I was looking for a tax adviser to assist me in resolving the outstanding issues with the Inland Revenue and to take over my tax affairs. A colleague of mine at Laurentian Financial Services recommended Nas Ameen to me. I contacted him and he agreed to act on my behalf. At that time, he was running his accountancy practice under the name of “TAXSURE”. To the best of my recollection, he changed the name of his firm to TAXASSIST following year.

3. He settled all outstanding issues with the Revenue and since then, he completed all my Tax Returns and carried out various negotiations with Revenue on my behalf. I consulted him frequently on various business matters. He also advised me on the matter of tax planning of various aspects of my business activities. He assisted me in the setting up records of my businesses. He also undertook a number of ad-hoc consultancy assignments on my behalf.”

28) The eighth witness statement, dated 9 September 2009, is by Angus Kerr. He states:

“1. I am a coffee trader by profession and started my career in coffee in 1969. I trade coffee in the physical as well as in the futures market. I buy and sell coffee as a principal and on behalf of the clients.

2. I have also, acted as a consultant to the World Bank on the restructuring of the Vietnamese State owned Coffee sector.

3. I am also the Chairman of the Coffee Trade Federation in the United Kingdom and act as an Arbitrator on disputes in the Coffee trade.

4. I first met Nas Ameen in March 1996. We both had assignments with an international Trading Group with offices in Sunningdale, Berkshire. At that time, he had his accountancy firm “TAXASSIST” which was already well established. He gave me his firm’s “TAX FACTS CARD” with the name TAXASSIST and distinctive mark. The card gives me rates and brackets of taxes, stamp duties etc. and was useful in working out ones’ own tax situation. A colleague we were working with, who was a director of an associated company with business activities in the then Soviet Union I know became a client of TAXASSIST, Mr Ameen’s company.

5. I gave all my tax affairs from tax year 1997-98 to TAXASSIST, Nas Ameen, he has completed all my Tax Returns, submitted the Returns to the Revenue and agreed all the assessments. He also advised me in the setting up records of my business and I also sought his advice on Inheritance Tax. He also undertook a number of ad-hoc consultancy assignments on my behalf.”

## **FURTHER EVIDENCE OF TAX**

30) TAX filed a witness statement dated 31 March 2009, by Mr Sandall who has provided evidence earlier in this case. Much of his statement consists of very pedantic submissions and opinions, even down to issues such as the Registry’s examining process.

## **FURTHER EVIDENCE OF MR AMEEN**

31) Mr Ameen filed four further witness statements, dated 16 December 2009, two dated 31 March 2010 and 18 August 2011. However, the first three of these consist of submissions and opinion which do assist me in my decision. The last witness statement attaches as exhibits witness statements already filed in the proceedings and summarised earlier.

32) That concludes my review of the evidence filed in these proceedings insofar as I consider it necessary.

## **CROSS EXAMINATION**

33) The following witnesses were examined under oath during the hearing. All the independent witnesses appeared to me to be credible, truthful witnesses who did their best to answer the questions put to them in a straightforward and helpful manner. Unfortunately the same could not be said of Mr Ameen, who was reluctant to provide straight forward answers to any questions and sought to maintain untenable positions. The following is a summary of the main points of their evidence.

### **Mr Hanley**

34) Mr Hanley was a very impressive witness and he was aware that Mr Ameen did trade as “Tax Sure” but was very firm in that he changed his name to TAXASSIST in or very close to 1992.

### **Mr Johnson**

35) Mr Johnson accepted that he could not be absolutely sure that it was 1992 when Mr Ameen changed his name from “Tax Sure” to TAXASSIST. When he made the statement Mr Ameen told him the change occurred in 1992 and Mr Johnson stated that this seemed about right to him so he signed the witness statement. Now, 20 years after the events he accepts that he is less certain but still believes that the timescale seems correct.

### **Mr Kerr**

36) Mr Kerr was another highly impressive witness who was firm in his recollections of dates which he tied to other specific events. He first met Mr Ameen in 1995 when they both worked for Premjee (an Indian trading group). Mr Kerr stated that they were both employed there until 1998. He stated that he was aware that Mr Ameen was also trading as TAX ASSIST, in his spare time.

### **Mr Ameen**

37) Mr Ameen was a less than compelling witness. He could not accept that his position on the similarity of goods and services was untenable as in one part of this case he claimed they were similar yet in another part that they were not similar. The main points of his evidence were as follows:

- i) A “Mine is a specialised branch of accountancy. That is the difference.
- Q. You are trying to split hairs. On any reasonable reading of this, accountancy and tax accountancy are going to be similar services, surely. Do you accept that?
- A. In broad terms, they are similar services, yes. If you take a broad brush approach, you

could say that.

Q. We have one down, let us move on to the next one, the marks. Are you still holding that they are totally dissimilar or are you accepting that they both contain the words "Tax Assist" and therefore they have a degree of similarity?

A. They both contain the words "Tax Assist" and the similarity is there.

Q. So you are now agreeing that the marks are similar?

A. Not the marks are similar. They have similar characteristics.

Q. There are obvious slight differences, I will accept that, and I am sure Mr. Whyatt will accept that there are slight differences between the two marks?

MR. WHYATT: Without a doubt.

THE HEARING OFFICER: In your view overall, are these marks similar or dissimilar?

A. I will say on one aspect they are similar and on another aspect they are dissimilar.

Q. Overall I am asking.

A. I am not an expert so I cannot exactly tell you that.

Q. You realise that you cannot have it two ways? You cannot argue before me in your defence of your mark they are not similar and then at the same time try to say, when we come to take out their mark, that they are. Either they are not or they are overall in your view. Frankly, it does not overly matter. I am going to be making the decision anyway, but you still cannot have it both ways. Are they similar or are they not?

A. I cannot answer the question in a straightforward way."

ii) "Q. You will accept from me, will you not, that all three trade marks have the words "Tax Assist" in them?

A. Yes.

Q. And to that extent they are similar?

A. To that extent they are similar, yes, but only those two things. The TaxAssist in yours is one word, mine is two words.

Q. To your mind, the fact that there is a space between the words Tax Assist makes these trade marks completely different? Is that the issue?

A. I do not know. I cannot say that.

Q. I am only asking for your opinion, Mr. Ameen.

A. The thing is I do not have an opinion. You are trying to split hairs and I have no opinion on this.

Q. I tried, Mr. Salthouse."

iii) "A. No, I have not changed my mind. I am trying to explain to you the logic behind my applications. You are saying that these two trade marks are similar. That is fine, but I do not agree with you. If you say the trade marks are similar, I will use that argument. That is my weapon to attack the other trade marks.

Q. So you do not actually believe they are similar?

A. What I believe is immaterial. It is the evidence. You gave evidence that these two trade marks are similar and so I am saying that if you say these two trade marks are similar, I have been using it prior to your trade mark and so why can I not attack your trade mark with your argument? You are not trying to understand the logic of these applications. You are trying to infer something different.

Q. What I am trying to get at---

A. You do not get at anything. You are trying to confuse the whole thing. That is your problem."

iv) "Q. How would you describe your consultancy?

A. My consultancy is broad-based. It could be anything.

Q. So you assist clients in relation to tax matters?

- A. Not necessarily tax matters. Revenue matters as well.
- Q. You provide documents which give assistance on tax, is that correct?
- A. It could be anything. Tax related, accounting related, management related.”

v) “THE HEARING OFFICER: Would it help if I was to summarise what I see as the evidence put in by Mr. Ameen with one or two minor exceptions? All of the evidence, it seems to me, relates to giving tax advice to his clients.

MR. WHYATT: Tax assistance?

A. Tax advice.

THE HEARING OFFICER: Make of it what you will then, but it does seem to me that all of the evidence that you have put in, Mr. Ameen, shows that you give tax advice or you fill out tax forms for people. That is the bulk of your activity?

A. Yes.

Q. Forgive me, 10 minutes ago you should have answered yes when Mr. Whyatt said that what you do is give advice on tax. That is basically what you do. You may do a few other things, but all the evidence in this case shows, all the evidence you have filed, the people who have come here this morning, have all said one thing and one thing only. You help them with their tax. It does help if you do give straight answers because otherwise I am starting to wonder why you are being so elusive.

A. If it is a straight question, I will give a straight answer.”

vi) “A. Yes. I will tell you exactly what happened. These are filed on a computer. I have these invoices on a computer. I did not have any prior letterhead before because I moved my office. I had PO Box No: 3408007 or something. I printed them on my current stationery.

Q. So these are not real invoices, are they, Mr. Ameen?

A. This part is real because it has come from the hard disk of a computer.

THE HEARING OFFICER: So they are not actually photocopies?

A. They are not photocopied. They are printed. If you keep photocopied invoices you are going to go back again. It is simple. Nowadays we are in the 21st century. I used current stationery to print the invoices.

Q. So you are asking us to believe that the figures, the persons, the dates are correct?

A. Yes.

Q. And the rest of it is rubbish?

A. No, not rubbish. I moved premises so I had all the stationery. I printed them on my new stationery.”

38) That concludes my review of the evidence. I now turn to the decision.

## **DECISION**

39) The first issue was the non-appearance of Mr Dressekie, who was due to be cross examined. In the light of his failure to be cross examined I can place little weight on his evidence.

## **Revocation 83501**

40) The revocation action is based upon Section 46 of the Trade marks Act 1994, the relevant parts of which read as follows:

“46.-(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 purposes 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.”

41) The applicant alleges that the marks have not been used in the periods 13 June 2000 – 12 June 2005, and 8 March 2004 – 7 March 2009.

42) Where the registered proprietor claims that there has been use of the trade marks, the provisions of Section 100 of the Act make it clear that the onus of showing use rests with him. It reads:

“100. 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.”

43) It was accepted at the hearing that TAX had not used their mark 2052091 after 2002. This had not been admitted as part of the revocation proceedings but in a statement in relation to the invalidity cases. However, as these are now consolidated that admission is now formally part of the evidence in the revocation case. They specifically state that they replaced mark 2052091 with a new mark 2307153. There is clear evidence that the mark 2052091 was used prior to 2002, Mr Ameen did not seek to cross examine Mr Sandall who provided the evidence of use and on whose statement’s the whole of TAX’s case stand. He states that the mark was used, he provides turnover and advertising figures under the mark, he provides the numbers of franchises which were trading under the mark and he provides, albeit limited, instances of use of the mark. I made it clear at the hearing that I considered his evidence on the use of mark 2052091 until 2001 inclusive to be convincing and this was not contested by Mr Ameen. This effectively takes care of the first period 13 June 2000-12 June 2005. The issue therefore is whether the use of mark 2307153 can be regarded as use of trade mark 2052091 for the second period 8 March 2004 – 7 March 2009 At the hearing, Mr Whyatt contended that the second mark is effectively use of the first mark in a form differing in elements which do not alter the distinctive character of the mark in the form in which it was registered.

44) In considering this issue I look to the judgement of the Court of Appeal in *BUD / BUDWEISER BUDBRAU* [2003] RPC 25. In particular, I refer to the comments of Lord Walker at paragraphs 43-45 where he stated:

“40 These points are uncontroversial, not to say pedestrian, but they do to my mind help to show what is the right approach to the language of s.46(2) of the Act, which is at the heart of the first appeal:

“...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.”

(This language is word for word the same as the English language version of Art.10.2(a) of the Directive).

41 The word “elements” can be used, and often is used, to refer to the basics or essentials of a matter. However it can hardly have that meaning in s.46(2), since a basic or essential difference in the form in which a trade mark is used would be very likely to alter its distinctive character. In s.46(2) “elements” must have a weaker sense (of “features” or even, as Mr Bloch came close to submitting, “details”).

42 The deputy judge touched on this and some related points in paras [18-22] of his judgment. He stated that the elements of a mark must be assessed separately. He also stated (or at least implied) that only some of the elements might contribute to the distinctive character of the mark. He pointed out that the inquiry was as to whether the mark’s distinctive character was altered (not substantially altered).

43... The first part of the necessary inquiry is, what are the points of difference between the mark as used and the mark as registered? Once those differences have been identified, the second part of the inquiry is, do they alter the distinctive character of the mark as registered?

44. The distinctive character of a trade mark (what makes it in some degree striking and memorable) is not likely to be analysed by the average consumer, but is nevertheless capable of analysis. The same is true of any striking and memorable line of poetry:

‘Bare ruin’d choirs, where late the sweet birds sang’

is effective whether or not the reader is familiar with Empson’s commentary pointing out its rich associations (including early music, vault-like trees in winter, and the dissolution of the monasteries).

45. Because distinctive character is seldom analysed by the average consumer but is capable of analysis, I do not think that the issue of ‘whose eyes? - registrar or ordinary consumer?’ is a direct conflict. It is for the registrar, through the hearing officer’s specialised experience and judgement, to analyse the ‘visual, aural and conceptual’ qualities of a mark and make a ‘global appreciation’ of its likely impact on the average consumer, who:

‘Normally perceives a mark as a whole and does not proceed to analyse its various details.’

The quotations are from para [26] of the judgement of the Court of Justice in Case C-342/97 *Lloyd Schuhfabrik Meyer GmbH v Klijsen Handel BV* [1999] E.C.R. I-3819; the passage is dealing with the likelihood of confusion (rather than use of a variant mark) but both sides accepted its relevance.”

45) I also refer to the comments of Sir Martin Nourse, in the same *Bud* case where, at paragraph 12, he said:

“Mr Bloch accepted that, in relation to a particular mark, it is possible, as Mr Salthouse put it, for the words to speak louder than the device. However, he said that it does not necessarily follow that the entire distinctive character of the mark lies in the words alone. That too is correct. But there is yet another possibility. A mark may have recognisable elements other than the words themselves which are nevertheless not significant enough to be part of its distinctive character; or to put it the other way round, the words have dominance which reduces to insignificance the other recognisable elements.”

46) I also take into account the ECJ decisions in Case C-171/06P *Devinlec Développement Innovation Leclerc SA v Office for Harmonisation in the Internal Market* [2007] ECR I-41, Case C-131/06P *Castellblanch SA v Office for Harmonisation in the Internal Market* [2007] ECR I-63 and Case C-234/06P *Il Ponte Finanziaria SpA v Office for Harmonisation in the Internal Market* [2008] ETMR 13, and the comments of Mr Arnold Q.C. (as he was then) acting as the Appointed Person in O/061/08 *Remus* at paragraphs 45-50 where he stated:

“45. In *Nestlé v Mars* Nestlé applied to register the sign HAVE A BREAK as a trade mark. The application was opposed by Mars. The Court of Appeal upheld findings of the tribunals below that the sign was devoid of distinctive character. Accordingly the issue was whether it had acquired a distinctive character. Nestlé argued that the sign had acquired distinctive character as a result of the use of the expression HAVE A BREAK ... HAVE A KIT-KAT, which was already registered as a trade mark. Mars disputed this. The Court of Appeal referred to the Court of Justice the following question:

May the distinctive character of a mark referred to in Article 3(3) of Directive 89/104 and Article 7(3) of Regulation 40/94 be acquired following or in consequence of the use of that mark as part of or in conjunction with another mark?

46. Advocate General Kokott advised the Court to answer the question in the affirmative. In the course of her Opinion she observed:

23. Article 3(3) of Directive 89/104 permits registration of a mark if, following the use made thereof, *it* has acquired distinctive character. Mars and the Commission infer from this wording that use as an element of another mark may not be invoked as evidence of distinctive character for the purposes of Article 3(3) of Directive 89/104. This view of the matter does not carry conviction since, as the Irish Government as well observes, use of a mark literally means both its independent use and its use as part of another composite mark.

24. Nor, contrary to the view of the United Kingdom Government, can any other inference be drawn from Article 10 of Directive 89/104. Article 10 et seq. concerns the loss of trade-mark protection as a result of non-use. A proprietor of a mark can, as a matter of trade mark law, reserve certain signs for his exclusive use only if he actually

uses them. Structurally it would surely be wrong to recognise use for the acquisition of distinctive character but not to allow it to suffice in order to prevent the loss of trade-mark protection. Indeed, it is not precluded that use of a mark as part of another mark may also suffice in the context of Article 10. Under Article 10(2)(a) it also constitutes use if the trade mark is used in a form differing in elements which do not alter the distinctive character of the mark in the form in which it was registered. Use of a sign as part of a principal mark also comes within that definition. That part would indeed be registered not only as a part of the principal mark but also alone without the other elements of the principal mark though use of the principal mark would only differ in elements from the mark registered in respect of the part. Distinctiveness of that part would not be affected if, as a result of such use, it acquired distinctive character prior to its registration.

47. In its judgment the Court ruled that the distinctive character of a mark may be acquired in consequence of the use of that mark as part of or in conjunction with a registered trade mark. It did not refer to the point made by the Advocate General in paragraph 24 of her Opinion.

48. As noted above, one of the proprietor's arguments advanced in support of the appeal is that the hearing officer failed to appreciate the significance of *Nestlé v Mars*. The proprietor argues that this supports its contention that use of labels such as that discussed above constituted use of the registered trade mark.

49. Prior to the hearing before me, the Registrar understood the proprietor to be arguing that, even if there was no use of a mark differing in elements which did not alter the distinctive character of the registered trade mark within section 46(2) as interpreted in *BUD*, use of a composite mark of which the registered trade mark formed an independently distinctive part could constitute genuine use of the latter within section 46(1). The Registrar submitted that, if that argument became material, it would raise an important point of law which ought either to be referred to the High Court under section 76(3) of the 1994 Act or referred to the ECJ under Article 234 EC. At the hearing, however, the proprietor's advocate clarified that the proprietor was not raising that argument, but on contrary was relying upon section 46(2) as interpreted in *BUD*. Having regard to that clarification and also to my conclusion with regard to section 46(2), it is unnecessary for me to reach any conclusion with regard to the argument anticipated by the Registrar. It will be appreciated, however, that my comments in paragraph 43 above are relevant to that issue.

50. The argument which the proprietor actually advanced was to the effect that, when applying section 46(2) as interpreted in *BUD*, the tribunal should in the light of *Nestlé v Mars* take a flexible view as to what constitutes use which does not alter the distinctive character of the mark. In the present case, however, I do not consider that this adds anything to the analysis set out in paragraph 42 above."

47) I also take into account the comments of Ms Carboni acting as the Appointed Person in *Orient Express* (BL O/299/08) where she said:

"66. It is unnecessary for me to give any further details here of the various underlying decisions. Their full case references are set out in *NIRVANA* [BL O/262/06] and *REMUS* [BL O/061/08]. But I do set out below the guidance that Richard Arnold QC derived from his review, which he set out in *NIRVANA* and reiterated in *REMUS*, as follows:

33. .... The first question is what sign was presented as the trade mark on the goods and in the marketing materials during the relevant period....

34. The second question is whether the sign differs from the registered trade mark in elements which do not alter the latter’s distinctive character. As can be seen from the discussion above, this second question breaks down in the sub-questions, (a) what is the distinctive character of the registered trade mark, (b) what are the differences between the mark used and the registered trade mark and (c) do the differences identified in (b) alter the distinctive character identified in (a)? An affirmative answer to the second question does not depend upon the average consumer not registering the differences at all....

67. There have been no decisions in the ECJ or CFI since *REMUS* that would give any reason to change this guidance. It seems to me that it is fully consistent with the approach laid down in *BUD*, effectively being a step-by-step version of the process that Lord Walker described in the extract that I have set out at paragraph 19 above. I would not expect a different result to come out of a comparison between a logo and a word mark depending on which guidance was being followed.”

48) I have to determine, in the light of the above authorities whether the use of trade mark 2307153 can be deemed use of the trade mark 2052091. For ease of reference the various marks are reproduced below.

Trade Mark 2052091	Trade Mark 2307153
	

49) Mr Whyatt contended that the distinctive elements of the initial mark are the black background, the “£” sign and the words “TaxAssist Direct” with the letters “T”, “A” and “D” being in upper case with all the other letters in lower case. He dismisses the strapline “the Accountancy and Tax Service for Small Business” as an advertising slogan or mere “puff”. I accept that both marks clearly have the device of a “£” sign against a dark background and that this is a distinctive device. Both marks also have the words “TaxAssist Direct” in them. However, in mark 2052091 these words are quite small and at the foot of the mark whereas they dominate mark 2307153. The differences between the marks are the letters “TAD” which appear prominently in mark 2052091 and the words “The Accountancy and Tax Service for Small Business”. I accept that when mark 2052091 is analysed that the letters “TAD” will be seen as a shorthand version of TaxAssist Direct, particularly as, although the words “tax” and “assist” are joined their initial letter, along with the letter “d” in Direct, is in upper case and bold. The initial mark also lacks the slogan or strapline of the second mark. To my mind, the initial mark (2307153) has as its distinctive character the letters “TAD” upon a large “£” device. The distinctive characteristic of the second mark is the words “TaxAssist Direct” upon a large “£” device. In the second mark the capital letters used in Tax Assist Direct are not in bold, nor do they overly stand out from the other letters. The average consumer will have an imperfect picture of the initial mark and the absence of the “TAD” element will mean that the average consumer will see this as a different trade mark, albeit

sharing traits will the initial mark. I am willing to accept the contention that the strapline in the second mark will largely be ignored by the average consumer. I therefore find that use of mark 2307153 does not equate to use of trade mark 2052091 in a form differing in elements which do not alter the distinctive characteristic of the mark in the form it was registered. In accordance with Section 46(6)(a) of the Act the rights of the registered proprietor shall be deemed to have ceased as from the date of the application for revocation. The result of this finding is that trade mark 2052091 is revoked with effect from 17 June 2009.

50) In case I am mistaken in my view that use of mark 2307153 does not equate to use of mark 2052091 I should state that I accept that TAX has used trade mark 2307153 from its inception in 2002, and that it constitute genuine use sufficient for the purposes of 46(1)(b), as it meets all the requirements set out in the judgement in Case C-40/01 *Ansul BV v Ajax Brandbeveiliging BV* by the European Court of Justice, at paragraphs 35-42. My views on this aspect of the case were made known to the parties at the hearing.

### **Invalidity 83425 (re 2052091)**

51) I now turn to this application for invalidity. TAX sought to have the invalidity action ruled out under the Statute of Limitations (1980) claiming that Mr Ameen was aware of TAX's use of its mark in 2002 yet waited until 2009 to file the invalidity action. Whilst I accept that there is a statute of limitation upon actions brought before the courts under a tort, and that an action for infringement is a tort, I do not accept the contention that the limitation applies in the instant case. This action is brought under Section 47 of the Act and is based upon a right which it is claimed existed at the point of the registration of the mark under attack. So the question is whether the use of 2052091 could have been restrained by a passing off action brought at the date the application for registration was made in 1996, not whether the Statute of Limitation would permit such an action to be brought in 2009. I also note that there are no cases that either I or TAX could find on this issue. I therefore conclude that TAX has no defence under based upon the Statute of Limitations.

52) The only ground of invalidity is under Section 5(4)(a) which reads:

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

- (a) by virtue of any rule of law (in particular, the law of passing off) protecting an unregistered trade mark or other sign used in the course of trade, or

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

53) In deciding whether the mark in question offends against this section, I intend to adopt the guidance given by the Appointed Person, Mr Geoffrey Hobbs QC, in the *WILD CHILD* case [1998] RPC 455. In that decision Mr Hobbs stated that:

“The question raised by the grounds of opposition is whether normal and fair use of the designation WILD CHILD for the purposes of distinguishing the goods of interest to the applicant from those of other undertakings (see section 1(1) of the Act) was liable to be prevented at the date of the application for registration (see Article 4(4)(b) of the Directive

and section 40 of the Act) by enforcement of rights which the opponent could then have asserted against the applicant in accordance with the law of passing off.

A helpful summary of the elements of an action for passing off can be found in Halsbury's Laws of England (4th Edition) Vol. 48 (1995 reissue) at paragraph 165. The guidance given with reference to the speeches in the House of Lords in *Reckitt & Colman Products Ltd v. Borden Inc.* [1990] R.P.C. 341 and *Erven Warnink BV v. J. Townend & Sons (Hull) Ltd* [1979] AC 731 is (with footnotes omitted) as follows:

'The necessary elements of the action for passing off have been restated by the House of Lords as being three in number:

- (1) that the plaintiff's goods or services have acquired a goodwill or reputation in the market and are known by some distinguishing feature;
- (2) that there is a misrepresentation by the defendant (whether or not intentional) leading or likely to lead the public to believe that the goods or services offered by the defendant are goods or services of the plaintiff; and
- (3) that the plaintiff has suffered or is likely to suffer damage as a result of the erroneous belief engendered by the defendant's misrepresentation.

The restatement of the elements of passing off in the form of this classical trinity has been preferred as providing greater assistance in analysis and decision than the formulation of the elements of the action previously expressed by the House. This latest statement, like the House's previous statement, should not, however, be treated as akin to a statutory definition or as if the words used by the House constitute an exhaustive, literal definition of passing off, and in particular should not be used to exclude from the ambit of the tort recognised forms of the action for passing off which were not under consideration on the facts before the House.'

Further guidance is given in paragraphs 184 to 188 of the same volume with regard to establishing the likelihood of deception or confusion. In paragraph 184 it is noted (with footnotes omitted) that:

'To establish a likelihood of deception or confusion in an action for passing off where there has been no direct misrepresentation generally requires the presence of two factual elements:

- (1) that a name, mark or other distinctive feature used by the plaintiff has acquired a reputation among a relevant class of persons; and
- (2) that members of that class will mistakenly infer from the defendant's use of a name, mark or other feature which is the same or sufficiently similar that the defendant's goods or business are from the same source or are connected.

While it is helpful to think of these two factual elements as successive hurdles which the plaintiff must surmount, consideration of these two aspects cannot be completely separated from each other, as whether deception or confusion is likely is ultimately a single question of fact.

In arriving at the conclusion of fact as to whether deception or confusion is likely, the court will have regard to:

- (a) the nature and extent of the reputation relied upon;
- (b) the closeness or otherwise of the respective fields of activity in which the plaintiff and the defendant carry on business;
- (c) the similarity of the mark, name etc. used by the defendant to that of the plaintiff;
- (d) the manner in which the defendant makes use of the name, mark etc. complained of and collateral factors; and
- (e) the manner in which the particular trade is carried on, the class of persons who it is alleged is likely to be deceived and all other surrounding circumstances.

In assessing whether confusion or deception is likely, the court attaches importance to the question whether the defendant can be shown to have acted with a fraudulent intent, although a fraudulent intent is not a necessary part of the cause of action.”

54) I also note the comments of Pumfrey J in *South Cone Incorporated v JackBessant, Dominic Greensmith, Kenwyn House and Gary Stringer (a partnership)* case, in which he said:

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

28. Evidence of reputation comes primarily from the trade and the public, and will be supported by evidence of the extent of use. To be useful, the evidence must be directed at the relevant date. Once raised the applicant must rebut the prima facie case. Obviously he does not need to show that passing off will not occur, but he must produce sufficient cogent evidence to satisfy the hearing officer that it is not shown on the balance of possibilities that passing off will occur.”

55) I must also keep in mind the comments of Mr Justice Floyd in *Minimax GMBH & Co KG and Chubb Fire Limited* [2008] EWHC 1960 (Pat) in which he says of the above:

“Those observations are obviously intended as helpful guidelines as to the way in which a person relying on section 5(4)(a) can raise a case to be answered of passing off. I do not understand Pumfrey J to be laying down any absolute requirements as to the nature of evidence which needs to be filed in every case. The essential is that the evidence should

show, at least prima facie, that the opponent's reputation extends to the goods comprised in the application in the applicant's specification of goods. It must also do so as of the relevant date, which is, at least in the first instance, the date of application.”

56) First I must determine the date at which Mr Ameen’s claim is to be assessed; this is known as the material date. In this regard, I note the judgment of the General Court (GC) in *Last Minute Network Ltd v Office for Harmonization in the Internal Market (Trade Marks and Designs) (OHIM) Joined Cases T-114/07 and T-115/07*. In that judgment the GC said:

“50 First, there was goodwill or reputation attached to the services offered by LMN in the mind of the relevant public by association with their get-up. In an action for passing off, that reputation must be established at the date on which the defendant began to offer his goods or services (*Cadbury Schweppes v Pub Squash* (1981) R.P.C. 429).

51 However, according to Article 8(4) of Regulation No 40/94 the relevant date is not that date, but the date on which the application for a Community trade mark was filed, since it requires that an applicant seeking a declaration of invalidity has acquired rights over its non registered national mark before the date of filing, in this case 11 March 2000.”

57) The relevant date is the date of the application 18 January 1996. However, in their evidence TAX claims to have first used its mark prior to applying for registration, using it first on 14 November 1995. As the claim cannot succeed unless it could have succeeded at the date of first use the key date is 14 November 1995 and I shall refer to this as the relevant date. It could, for example, establish that TAX is the senior user, or that there had been common law acquiescence, or that the status quo should not be disturbed; any of which could mean that TAX’s use would not be liable to be prevented by the law of passing-off – the comments in *Croom’s Trade Mark Application* [2005] RPC 2 and *Daimlerchrysler AG v Javid Alavi (T/A Merc)* [2001] RPC 42 refer.

58) TAX has filed considerable evidence regarding their activities. The company was incorporated on 14 November 1995 and began trading the same day. In 1996 it began its franchising operation. Within its evidence are corroborating items which show that it was trading in 1996 under mark 2052091. I also note that Mr Ameen did not seek to cross examine any of TAX’s witnesses and did not challenge the evidence other than on relatively obscure issues.

59) Mr Ameen claims to have been in business initially under the name TAXSURE, but as of 1992 he changed the name to TAX ASSIST. This was robustly questioned by TAX but even though Mr Ameen was an unconvincing witness overall, this was the one point on which he was firm and unwavering. The independent witness Mr Hartley was very convincing, he was clear that Mr Ameen was trading as Tax Assist as of 1992. I do not place great reliance upon Mr Johnson who was very honest in stating that with the passage of time he was certain regarding when Mr Ameen began trading as Tax Assist, although he felt it must have been around 1992/93. The last of the independent witnesses was Mr Kerr. He was also very compelling and could state with great assurance that Mr Ameen was trading as Tax Assist in 1995 and was able to link this date to his and Mr Ameen’s employment at a third company. It would appear that Mr Ameen took a full time job with this company for the years 1995-1998, although still offering his services in his spare time. This no doubt explains why Mr Ameen did not supply turnover figures prior to 1998 when by his own account he had been in business for six years and yet had a turnover of only £10,000. Similarly, corroborating evidence by way of letters, forms etc are non-existent prior to 1995. The earliest correspondence filed is at exhibits NA103-NA105. These consist of a letter to the Inland Revenue dated 11 July 1995, a letter from the Inland Revenue to Mr Ameen dated 7 December

1995 and a letter from Mr Hanley dated 2 November 1995. The two letters to Mr Ameen are addressed to Tax Assist. Given the admission under cross examination that invoices filed as evidence had been printed recently on up to date paper, the letter from Mr Ameen to the Inland Revenue must be treated with a degree of caution.

60) Mr Ameen has asserted that he was trading prior to 11 July 1995, although there is no corroborative evidence to support this assertion, not even turnover figures. Given that his own witness places him in the full time employment of a third company at this time it is clear that he was at best working under the name TAX ASSIST on a part-time basis. There is evidence of only one client, Mr Hartley, during 1995. It is clear from the evidence provided by Mr Ameen and confirmed under cross examination that he was offering a service with regard to filling in tax forms, and advising on tax matters. The words TAX ASSIST in Mr Ameen's trade mark aptly describe his service. Given the descriptive nature of these words they have a no inherent distinctiveness and it would require considerable use of the mark as registered in order to overcome this and build up goodwill in the mark. It is accepted that where a mark is descriptive the more use is required to build reputation and goodwill whereas a highly distinctive mark, *Kodak* or *Mr Chippy*, will acquire reputation and goodwill in a very short time. In order to be successful Mr Ameen needs to show that the element he relies upon, the words TAX ASSIST, was distinctive of him in November 1995. I note that Mr Dressekie, Mr Coulson and Mr Kerr all refer to Mr Ameen using the words TAX ASSIST and a distinctive logo/mark. None of the witnesses for Mr Ameen say that they regarded the words TAX ASSIST per se as distinctive of his business. I find that Mr Ameen's evidence is not sufficient for me to find that as at 14 November 1995 he had goodwill in his mark TAX ASSIST and logo. As such Mr Ameen fails at the first hurdle of the section 5(4)(a) question and so his application for invalidity also fails. Even if I am wrong in finding that Mr Ameen had no goodwill in his logo in November 1995, he would still not be able to succeed in a passing off action. Earlier in this decision (paragraph 49) I found that the distinctive character of TAX's mark resided in the letters TAD and the "£" device not the words Tax Assist Direct. There is clear case law (*Office Cleaning Services* 1946 RPC 39) that where descriptive marks are concerned, smaller differences between marks may be sufficient to avoid confusion because the public will not readily assume that descriptive words are distinctive of one trader.

### **Invalidity 82194 (re 2297176)**

61) This refers to Mr Ameen's registered mark 2297176. The effect of my finding in paragraph 49 is that TAX cannot rely upon its use of its trade mark 2307153. This is because I have found that its use does not constitute use of trade mark 2052091, it is not an earlier mark based upon application dates and the ground of invalidity is based solely upon Section 5(2)(b). The invalidity action is therefore based solely upon TAX's trade mark 2052091. Mr Ameen put TAX to strict proof of use.

62) Section 47 of the Trade Marks Act 1994 reads:

"47.-(1) The registration of a trade mark may be declared invalid on the ground that the trade mark was registered in breach of section 3 or any of the provisions referred to in that section (absolute grounds for refusal of registration).

Where the trade mark was registered in breach of subsection (1)(b), (c) or (d) of that section, it shall not be declared invalid if, in consequence of the use which has been made

of it, it has after registration acquired a distinctive character in relation to the goods or services for which it is registered.

(2) The registration of a trade mark may be declared invalid on the ground -

- (a) that there is an earlier trade mark in relation to which the conditions set out in section 5(1), (2) or (3) obtain, or
- (b) that there is an earlier right in relation to which the condition set out in section 5(4) is satisfied,

unless the proprietor of that earlier trade mark or other earlier right has consented to the registration.”

63) Regarding Proof of Use in section 47 (grounds for invalidity of registration), after subsection (2) there shall be inserted –

“(2A) But the registration of a trade mark may not be declared invalid on the ground that there is an earlier trade mark unless –

- (a) the registration procedure for the earlier trade mark was completed within the period of five years ending with the date of the application for the declaration,
- (b) the registration procedure for the earlier trade mark was not completed before that date, or
- (c) the use conditions are met.

(2B) The use conditions are met if-

- (a) within the period of five years ending with the date of the application for the declaration the earlier trade mark has been put to genuine use in the United Kingdom by the proprietor or with his consent in relation to the goods or services for which it is registered, or
- (b) it has not been so used, but there are proper reasons for non-use.

(2C) For these purposes –

- (a) 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
- (b) use in the United Kingdom includes affixing the trade mark to goods or to the packaging of goods in the United Kingdom solely for export purposes.

(2D) In relation to a Community trade mark, any reference in subsection (2B) or (2C) to the United Kingdom shall be construed as a reference to the European Community.

(2E) Where an earlier trade mark satisfies the use conditions in respect of some only of the goods or services for which it is registered, it shall be treated for the purposes of this section as if it were registered only in respect of those goods or services.”

64) In these proceedings TAX is relying upon an earlier mark which has a registration date of 11 October 1996 and is clearly an earlier mark. However, Section 47(2B) requires that the earlier mark relied upon be used in the five year period leading up to the date of the application for invalidity. In the instant case the date of the application was March 2009 and so the period in which it has to show use of its trade mark is March 2004-March 2009. It is common ground (see paragraph 8(a)) that TAX has not used its mark 2052091 since 2002. The invalidity action under application number 82194 therefore fails.

**Inv 83426 (re 2307153)**

65) This refers to Mr Ameen’s request to invalidate TAX’s registered trade mark 2307153. The grounds of invalidity are under Section 5(2)(b), 5(3) and 5(4)(a). I shall first consider the ground under Section 5(2)(b) which reads:

“5.-(2) A trade mark shall not be registered if because -

(a)....

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

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

66) An “earlier trade mark” is defined in section 6, the relevant part of which states:

“6.-(1) In this Act an "earlier trade mark" means -

(a) a registered trade mark, international trade mark (UK) or Community trade mark which has a date of application for registration earlier than that of the trade mark in question, taking account (where appropriate) of the priorities claimed in respect of the trade marks.”

67) Mr Ameen is relying upon his trade mark listed in paragraph 7 above which is clearly an earlier trade mark. Mr Ameen applied for his mark on 5 April 2002 and it was registered on 11 October 2002. TAX applied for their mark on 3 August 2002 and so Mr Ameen’s mark is not subject to The Trade Marks (Proof of Use, etc) Regulations 2004.

68) In my consideration of a likelihood of confusion, I take into account the guidance from the settled case law provided by the European Court of Justice (ECJ) in *Sabel BV v Puma AG* [1998] RPC 199, *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc* [1999] RPC 117, *Lloyd Schuhfabrik Meyer & Co GmbH v Klijsen Handel B.V.* [2000] F.S.R. 77 and *Marca Mode CV v Adidas AG & Adidas Benelux BV* [2000] E.T.M.R. 723, *Medion AG v. Thomson Multimedia Sales Germany & Austria GmbH* C-120/04 and *Shaker di L. Laudato & C. Sas v Office for Harmonisation in the Internal Market (Trade Marks and Designs) (OHIM)* C-334/05 P (LIMONCELLO). In the recent case of *La Chemise Lacoste SA v Baker Street Clothing Ltd*

[ALLIGATOR O/333/10) Mr Hobbs QC acting as the Appointed Person set out the test shown below which was endorsed by Arnold J. in *Och-Ziff Management Europe Ltd and Oz Management Lp v Och Capital LLP; Union Investment Management Ltd & Ochocki*, [2010] EWCH 2599 (Ch).

- (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/ services in question; who is deemed to be reasonably well informed and reasonably circumspect and observant - but who rarely has the chance to make direct comparisons between marks and must instead rely upon the imperfect picture of them he has kept in his mind, and whose attention varies according to the category of goods or services in question;
- (c) the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details;
- (d) the visual, aural and conceptual similarities of the marks must normally be assessed by reference to the overall impressions created by the marks bearing in mind their distinctive and dominant components, but it is only when all other components of a complex mark are negligible that it is permissible to make the comparison solely on the basis of the dominant elements; nevertheless, the overall impression conveyed to the public by a composite trade mark may, in certain circumstances, be dominated by one or more of its components;
- (e) and beyond the usual case, where the overall impression created by a mark depends heavily on the dominant features of the mark, it is quite possible that in a particular case an element corresponding to an earlier trade mark may retain an independent distinctive role in a composite mark, without necessarily constituting a dominant element in that mark;
- (f) a lesser degree of similarity between the marks may be offset by a greater degree of similarity between the goods, and vice versa;
- (g) there is a greater likelihood of confusion where the earlier trade mark has a highly distinctive character, either *per se* or because of the use that has been made of it;
- (h) mere association, in the sense that the later mark brings the earlier mark to mind, is not sufficient;
- (i) 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;
- (j) if the association between the marks causes the public to wrongly believe that the respective goods or services come from the same or economically linked undertakings, there is a likelihood of confusion.

69) In essence the test under section 5(2)(b) is whether there are similarities in marks and services which would combine to create a likelihood of confusion. In my consideration of whether there are similarities sufficient to show a likelihood of confusion I am guided by the judgments mentioned above. The likelihood of confusion must be appreciated globally and I need to address the degree of visual, aural and conceptual similarity between the marks, evaluating the importance to be attached to those different elements taking into account the degree of similarity in the services, the

category of services in question and how they are marketed. Furthermore, I must compare TAX's mark and Mr Ameen's mark on the basis of their inherent characteristics assuming normal and fair use of the marks on the services listed at paragraph 73 below.

70) The effect of reputation on the global consideration of a likelihood of confusion under Section 5(2)(b) of the Act was considered by David Kitchin Q.C. (as he was then) sitting as the Appointed Person in *Steelco Trade Mark* (BL O/268/04). Mr Kitchin concluded at paragraph 17 of his decision:

“The global assessment of the likelihood of confusion must therefore be based on all the circumstances. These include an assessment of the distinctive character of the earlier mark. When the mark has been used on a significant scale that distinctiveness will depend upon a combination of its inherent nature and its factual distinctiveness. I do not detect in the principles established by the European Court of Justice any intention to limit the assessment of distinctiveness acquired through use to those marks which have become household names. Accordingly, I believe the observations of Mr. Thorley Q.C in *DUONEBS* should not be seen as of general application irrespective of the circumstances of the case. The recognition of the earlier trade mark in the market is one of the factors which must be taken into account in making the overall global assessment of the likelihood of confusion. As observed recently by Jacob L.J. in *Reed Executive & Ors v. Reed Business Information Ltd & Ors*, EWCA Civ 159, this may be particularly important in the case of marks which contain an element descriptive of the goods or services for which they have been registered. In the case of marks which are descriptive, the average consumer will expect others to use similar descriptive marks and thus be alert for details which would differentiate one mark from another. Where a mark has become more distinctive through use then this may cease to be such an important consideration. But all must depend upon the circumstances of each individual case.”

71) The relevant date in this case is the date of application 3 August 2002. To my mind Mr Ameen has singularly failed to show that by the relevant date, he had a significant reputation in the services for which his mark has been used. Although he provided turnover figures for the period 1998-2001 inclusive these averaged less than £19,000 per annum. He has not shown any evidence of market share or any independent trade evidence. The turnover figures provided are not, in my opinion, sufficient for him to enjoy enhanced protection because of reputation. Further, to my mind Mr Ameen's mark as registered is inherently very weak and not very distinctive. The words TAX ASSIST in his mark are clearly descriptive of the services he provides.

72) I must now determine the average consumer for the services of the parties, which are broadly, tax advice. To my mind the average consumer would be businesses, as well as members of the public who are required to complete a tax form. Ensuring that you complete your tax return correctly is very important as failure to do so can lead to prosecution and potentially paying too much tax. I therefore believe that the average consumer will pay a high degree of attention when choosing who to ask for advice. Although I must always take into account the doctrine of imperfect recollection.

73) The services of both parties are shown below:

TAX's services	Mr Ameen's services
Class 35 Accountancy Services	Tax, accounting and management consultancy services.

74) Clearly, “Tax consultancy services” and accounting consultancy services are identical to “accountancy services”. To my mind “management consultancy services” are similar to “accountancy services” as the latter can easily encompass issues on the running of the company.  
 75) The marks of both parties are as follows:

TAX’s mark 2307153	Mr Ameen’s mark 2297176
	

76) There are obvious visual differences in that TAX’s mark has a large device of a “£” within it and it also has the word “Direct” and the strapline “The Accountancy and Tax service for small business”. Mr Ameen’s mark consists of the words “TAX ASSIST” and a logo element. The words in both marks are descriptive, as they very accurately inform the consumer of what services the proprietors offer. Adding the word “Direct” to the end of “Tax Assist” does not alter the message, it merely conveys the message that there are no middle men between the consumer and the provider of the service. I have noted earlier in this decision (paragraph 60) that three of the witnesses who provided evidence for Mr Ameen, Mr Dressekie, Mr Coulson and Mr Kerr, all refer to Mr Ameen using the words TAX ASSIST and a distinctive logo/mark. None of the witnesses for Mr Ameen say that they regarded the words TAX ASSIST per se as distinctive of his business.

77) There are clearly points of similarity, visually, aurally and conceptually in that both marks contain the words “Tax Assist”. However, as these are descriptive of the services offered they would not be seen as distinctive of either business. The distinctiveness of both marks lies within their totality, and there are considerable differences visually and aurally. In *Office Cleaning Services Ltd v Westminster Window and General Cleaners Ltd* [1946] RPC 39, Lord Simmons said:

“Foremost, I put the fact that the Appellants chose to adopt as part of their title the words “Office Cleaning” which are English words in common use, apt and more apt than any other words to describe the service that they render. This is a trade name, not a trade mark, case, but I would remind your Lordships of the close analogy between the two classes of case found by *Farwell J.* in *Aerators Limited v. Tollitt* ([1902] 2 Chancery 319) and by *Parker J.* in the *Vacuum Cleaner* case (*ubi supra*). So it is that, just as in the case of a trade mark the use of descriptive words is jealously safeguarded, so in the case of trade names the Courts will not readily assume that the use by a trader of part of his trade name of descriptive words already used by another trader as part of his trade name is likely to cause confusion and will easily accept small differences as adequate to avoid it.”

78) I must now take all the above into account and consider the matter globally taking into account the interdependency principle- a lesser degree of similarity between trade marks may be offset by a greater degree of similarity between services and vice versa. To my mind, the differences in the marks are such that even when used on identical services, as in the instant case, there is no likelihood of consumers being confused into believing that the services provided by TAX are those of Mr Ameen or provided by some undertaking linked to him. The invalidity action based upon Section 5(2) (b) therefore fails.

79) I now turn to consider the ground under Section 5(3) which in its original form reads:

"5-(3) A trade mark which -

(a) is identical with or similar to an earlier trade mark, and

(b) is to be registered for goods or services which are not similar to those for which the earlier mark is protected,

shall not be registered if, or to the extent that, the earlier trade mark has a reputation in the United Kingdom (or, in the case of a Community trade mark, in the European Community) and the use of the later mark without due cause would take unfair advantage of, or be detrimental to, the distinctive character or the repute of the earlier trade mark."

80) By virtue of regulation 7 of the Trade Mark (Proof of Use, etc) Regulations 2004, Section 5(3)(b) has now been repealed. The equivalent provision in Section 10 of the Act dealing with infringement has also been amended. As the explanatory note indicates:

"These amendments implement the decision of the European Court of Justice in *Davidoff & Cie SA and Zino Davidoff SA v Gofkid Ltd* of 9th January 2003 (C-292/00) which was confirmed by its decision in *Adidas-Salomon AG and Adidas Benelux BV v Fitnessworld Trading Ltd* of 23rd October 2003 (C- 408/01). Those decisions determined that Article 5(2) of the Directive, which on the face of it, grants a right to the proprietor of a trade mark to prevent third parties from using an identical or similar trade mark in relation to goods or services which are *not similar* where the earlier trade mark has a reputation and use of that sign takes unfair advantage or is detrimental to the distinctive character of that earlier trade mark, also applies to goods or services which are similar or identical to those for which the earlier trade mark is registered."

81) The scope of the Section has been considered in a number of cases notably *General Motors Corp v Yplon SA (Chevy)* [1999] ETMR 122 and [2000] RPC 572, *Premier Brands UK Limited v Typhoon Europe Limited (Typhoon)* [2000] RPC 767, *Daimler Chrysler v Alavi (Merc)* [2001] RPC 42, C.A. *Sheimer (M) Sdn Bhd's TM Application (Visa)* [2000] RPC 484 *Valucci Designs Ltd v IPC Magazines (Loaded)* O/455/00 and, more recently *Mastercard International Inc and Hitachi Credit (UK) Plc* [2004] EWHC 1623 (Ch) and *Electrocoin Automatics Limited and Coinworld Limited and others* [2005] FSR 7.

82) Guidance in relation to reputation under Section 5(3) has been set out in *General Motors Corporation v Yplon* in paragraphs 23 to 27. Paragraphs 26 & 27 indicate the standard that must be reached:-

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

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

83) This test sets out a high threshold in my view and the onus is upon Mr Ameen to prove that his trade mark enjoys a reputation or public recognition. In the present case there are obvious deficiencies in Mr Ameen’s evidence on this point which I have outlined earlier in this decision. Taking into account the strict requirements which need to be satisfied under Section 5(3) to expand the parameters of “normal” trade mark protection I cannot find that Mr Ameen has shown reputation in Section 5(3) of the Act and the invalidity based upon Section 5(3) must fail on this basis.

84) I therefore turn to consider the issue under Section 5(4)(a) which reads:

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

(a) by virtue of any rule of law (in particular, the law of passing off) protecting an unregistered trade mark or other sign used in the course of trade, or

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

85) I have set out previously in this decision, paragraphs 53-55 inclusive, the cases which I shall rely upon for guidance in determining this issue. First I must determine the date at which Mr Ameen’s claim is to be assessed; this is known as the material date. In this regard, I note the judgment of the General Court (GC) in *Last Minute Network Ltd v Office for Harmonization in the Internal Market* (Trade Marks and Designs) (OHIM) Joined Cases T-114/07 and T-115/07. In that judgment the GC said:

“50 First, there was goodwill or reputation attached to the services offered by LMN in the mind of the relevant public by association with their get-up. In an action for passing off, that reputation must be established at the date on which the defendant began to offer his goods or services (*Cadbury Schweppes v Pub Squash* (1981) R.P.C. 429).

51 However, according to Article 8(4) of Regulation No 40/94 the relevant date is not that date, but the date on which the application for a Community trade mark was filed, since it requires that an applicant seeking a declaration of invalidity has acquired rights over its non registered national mark before the date of filing, in this case 11 March 2000.”

86) In their evidence TAX states that they have used mark 2307153 continuously since 2002. However, in their evidence at exhibit KS3 (see paragraph 16 above) the mark is shown being used in a magazine advertisement dated 16 October 2001. Further, the evidence of Mr Brown (paragraph 22 above) refers to use in the Franchise magazine in January 2001. As the mark has clearly been in use since January 2001, I regard this as being the relevant date. It could, for

example, establish that TAX is the senior user, or that there had been common law acquiescence, or that the status quo should not be disturbed; any of which could mean that TAX's use would not be liable to be prevented by the law of passing-off – the comments in *Croom's Trade Mark Application* [2005] RPC 2 and *Daimlerchrysler AG v Javid Alavi (T/A Merc)* [2001] RPC 42 refer.

87) TAX has filed considerable evidence regarding their activities, subsequent to the relevant date of January 2001. The use of mark 2307153 has been substantial, both by TAX and also by its franchisees. I also note that Mr Ameen did not seek to cross examine any of TAX's witnesses and did not challenge the evidence other than on relatively obscure issues.

88) Mr Ameen claims to have been in business under the name TAX ASSIST since 1992. Two independent witnesses agree with this contention, but Mr Ameen was not able to provide any corroborating documents, nor did he provide any turnover figures during the period 1992-1998. For ease of reference I now reproduce below the evidence provided by Mr Ameen covering the period 1992 to January 2001.

- NA105: A letter sent by Mr Ameen, dated 11 July 1995, to the Inland Revenue under the name Tax Assist.
- NA103: Letter dated 2 November 1995 to Mr Ameen, Taxassist from Mr Hartley.
- NA104: A letter from the Inland Revenue, dated 7 December 1995, to Tax Assist.
- Turnover figures of £10,000 for 1998, £18,000 for 1999 and £28,000 for 2000.
- The evidence of Mr Kerr, during cross examination, that he and Mr Ameen had been employed by Premjee, during the years 1995-1998, although Mr Ameen did trade as Tax Assist in his spare time.

89) I accept that from 1992 Mr Ameen did offer a service with regard to filling in tax forms, and advising on tax matters. As I set out in paragraph 60 earlier in this decision, TAX ASSIST are descriptive words in relation to these services. It therefore will require considerable use of Mr Ameen's mark as registered in order to overcome the marks very low level of inherent distinctiveness and acquire goodwill and reputation. I find that Mr Ameen's evidence is not sufficient for me to find that as at January 2001 he had goodwill in the words TAX ASSIST. Whilst he would have a small degree of goodwill in his mark as registered the marks are sufficiently different to avoid misrepresentation. As such the ground of invalidity under section 5(4)(a) fails.

90) In case I am in wrong in this finding I go onto consider the question of delay/laches set forth by TAX and mentioned in paragraph 19 above. Although not properly pleaded the point was answered by Mr Ameen at paragraph 23 above. In *Fisher v Brooker* [2009] WL 2207452 (Supreme Court) it is clear that laches is a form of estoppel and can only be raised where the defendant (TAX) has relied upon the delay to do something that it would otherwise not have done. This is not the case here. However, both the laches point and the Statute of Limitations issue are complaints about Mr Ameen's delay in bringing his application. Both are legally flawed, but I note that Section 48 of the Trade Marks Act does appear to offer TAX with a clear defence of statutory acquiescence to both Section 5(2)(b) and 5(4)(a). Section 48 only requires that the applicant for invalidation knew about the use of the later mark for five continuous years after it was registered before bringing the application for invalidation. As Mr Ameen admits that he was aware of TAX's

use in 2002, that TAX's use only increased in scale after that, but he did not bring his application until 2009, there is a strong prima facie case that TAX would have a defence under Section 48 if it had the wherewithal to find it.

### **OVERALL EFFECT OF DECISIONS**

91) Mr Ameen was successful in getting TAX's trade mark 2052091 revoked with effect from 17 June 2009 and successfully defended his trade mark 2297176 against the invalidity action brought by TAX. TAX succeeded in defending its marks 2052091 and 2307153 against the invalidity actions brought by Mr Ameen.

### **COSTS**

92) This is a case where every step has been unnecessarily protracted, by sniping and nitpicking. Both sides have to take a share of the blame for this. As both sides have achieved a measure of success I do not propose to favour either side with an award of costs.

**Dated this 05 day of August 2011**

**G W Salthouse  
For the Registrar  
the Comptroller-General**