

O-018-15

TRADE MARKS ACT 1994

IN THE MATTER OF

APPLICATION NO 3022682

BY BRAINWAVES VENTURES COMPANY LIMITED

TO REGISTER THE TRADE MARK



IN CLASS 35

AND

**OPPOSITION THERETO (UNDER NO. 401568)
BY THE BRAINWAVE GROUP LIMITED**

BACKGROUND

1) On 18 September 2013 Brainwaves Ventures Company Limited ('the applicant') applied to register the trade mark shown on the cover page of this decision in respect of the following services in class 35:

Accountancy ;Accountancy services; Accounting; Accounting for third parties; Accounting, in particular book-keeping; Accounting services; Accounts (drawing up of statements of-);Accounts (Drawing up of statements of -);Accounts (preparation of -);Acquisition and merger consultation; Acquisition (business-) searches; Acquisition of business information relating to company activities; Acquisition of business information relating to company status; Acquisition of commercial information; Acquisitions (Advice relating to -);Acquisitions (business-) consulting services; Advice relating to acquisitions; Advice relating to business management; Advice relating to business organisation; Advice relating to commercial management; Advice relating to marketing management; Advice relating to the acquisition of businesses; Advice relating to the organisation and management of business; Advice relating to the sale of businesses; Advising commercial enterprises in the conduct of their business; Advising industrial enterprises in the conduct of their business; Advisory service for organizational issues and business administration, with and without the help of electronic data bases; Advisory services (accountancy-) relating to taxation on real estate; Advisory services (business-) relating to the establishment of franchises; Advisory services (business-) relating to the management of businesses; Advisory services (business-) relating to the operation of franchises; Advisory services for business management; Advisory services for others for business purposes in the fields of architecture, interior design and urban planning design; Advisory services for preparing and carrying out commercial transactions; Advisory services relating to business acquisitions; Advisory services relating to business management; Advisory services relating to business management and business operations; Advisory services relating to business organisation; Advisory services relating to business planning; Advisory services relating to business risk management; Advisory services relating to commercial planning; Advisory services relating to marketing; Advisory services relating to the corporate structure of businesses; Advisory services relating to the corporate structure of companies; Analyses and appraisals of enterprises; Analysis (Cost price -);Analysis of business information; Analysis of business management systems; Analysis of business statistics; Analysis of company attitudes; Analysis of company behaviour; Analysis relating to marketing; Appraisal of business opportunities; Appraisals (business-);Appraisals (Business -);Book keeping services; Bookkeeping; Book-keeping; Book-keeping and accounting; Book-keeping and accounting services; Business accounting advisory services; Business accounts management; Business acquisition and merger consultation; Business acquisitions; Business acquisitions (advice relating to-);Business acquisitions consultation; Business administration; Business administration consultancy; Business advice; Business advice and information; Business advice relating to accounting; Business advice relating to acquisitions; Business advice relating to disposals; Business advice relating to financial re-organisation; Business advice relating

to franchising; Business advice relating to growth financing; Business advice relating to marketing; Business advice relating to marketing management consultations; Business advice relating to mergers; Business advice relating to strategic marketing; Business advisory and consultancy services; Business advisory services; Business advisory services relating to company performance; Business advisory services relating to franchising; Business analysis; Business and management consultancy services; Business appraisal; Business appraisal services; Business appraisals; Business appraisals and evaluations in business matters; Business consultancy; Business consultancy and advisory services; Business consultancy (professional-); Business consultancy (Professional -); Business consultancy relating to franchising; Business consultancy services; Business consultancy services relating to manufacturing; Business consultancy to firms; Business consultancy to individuals; Business consultation; Business consultation services; Business consultation services relating to franchising; Business consulting; Business consulting for enterprises; Business consulting services; Business development; Business development services; Business evaluation services; Business expertise services; Business feasibility studies; Business management; Business management advice; Business management advice relating to manufacturing business; Business management advisory services; Business management advisory services relating to commercial enterprises; Business management advisory services relating to franchising; Business management advisory services relating to industrial enterprises; Business management and advice; Business management and advisory services; Business management and consultancy services; Business management and consulting services; Business management and enterprise organization consultancy; Business management and organization consultancy; Business management consultancy; Business management consultancy and advisory services; Business management consultancy as well as development of processes for the analysis and the implementation of strategy plans and management projects; Business management consultancy services; Business management consultation; Business management consulting; Business management consulting services; Business management for a trade company and for a service company; Business management organisation; Business management organisation consultancy; Business management planning; Business management services; Business management services relating to the acquisition of businesses; Business management services relating to the development of businesses; Business management supervision; Business marketing consultation services; Business merger consultation; Business merger services; Business mergers (advice relating to-); Business organisation consultancy; Business organisation consulting; Business organization advice; Business organization and management consulting; Business organization and operation consultancy; Business organization consultancy; Business organization consulting; Business organizational consultation; Business planning; Business planning consultancy; Business planning services; Business planning services for enterprises; Business process management and consulting; Business project management; Business records keeping; Business reports (preparation of-); Business reports (writing of-); Business services relating to the arrangement of joint ventures; Business services relating to the establishment of businesses; Business strategic planning;

Business strategic planning services; Business strategy and planning services; Business strategy development services; Business strategy services; Chartered accountancy business services; Commercial consultancy; Commercial management advisory services; Commercial management consultancy; Company record-keeping; Conducting of business appraisals; Conducting of business feasibility studies; Consultancy and advisory services in the field of business strategy; Consultancy (professional business-); Consultancy (Professional business -); Consultancy relating to business acquisition; Consultancy relating to business efficiency; Consultancy relating to business management; Consultancy relating to business organisation; Consultancy relating to business planning; Consultancy relating to the establishment and running of businesses; Consultancy services regarding business strategies; Consultations (professional -) relating to businesses; Consultations relating to business acquisitions; Consultations relating to business disposals; Consultations relating to business management; Consultations relating to business mergers; Consulting and information concerning accounting; Consulting services in business organization and management; Dissemination of business information; Evaluations relating to business management in commercial enterprises; Evaluations relating to business management in industrial enterprises; Evaluations relating to business management in professional enterprises; Evaluations relating to commercial matters; Financial statement preparation and analysis for businesses; Help in the management of business affairs or commercial functions of an industrial or commercial enterprise; Maintenance of asset registers [for others]; Management accounting; Management advice; Management advisory services for businesses; Management advisory services related to franchising; Management consultations relating to business; Management consulting; Management of business projects [for others]; Outsourcing services [business assistance]; Payroll advisory services; Payroll assistance; Payroll preparation; Payroll processing services [for others]; Preparation and completion of income tax returns; Preparation of accounts; Preparation of annual returns for business undertakings; Preparation of business reports; Preparation of business statistical data; Preparation of business statistics; Preparation of commercial reports; Preparation of documents relating to business; Preparation of documents relating to taxation; Preparation of income tax returns; Preparation of payrolls [for others]; Preparation of statements of accounts; Preparation of tax declarations; Preparation of tax returns; Preparation of wage slips; Preparing business reports; Professional business consultancy; Professional business consultancy services; Professional business consultation; Professional business consultation relating to the operation of businesses; Professional business consultation relating to the setting up of businesses; Professional business consulting; Professional consultancy relating to business management; Professional consultancy relating to business matters; Registered office services; Services rendered by a franchisor, namely, assistance in the running or management of industrial or commercial enterprises; Tax advice [accountancy]; Tax and taxation planning services; Tax assessment [accounts] preparation; Tax assessment preparation; Tax consultancy [accountancy]; Tax consultations [accountancy]; Tax declaration procedure services; Tax planning [accountancy]; Tax preparation; Tax

preparation and consulting services; Tax return advisory [accountancy] services; Tax return preparation; Tax returns (preparation of-); Taxation [accountancy] advice; Taxation [accountancy] consultancy; Taxation [accountancy] consultation; Wage payroll preparation; Writing of business project reports; Writing of business project studies; Writing of business reports.

2) The application was published on 18 October 2013 in the Trade Marks Journal and notice of opposition was subsequently filed by The Brainwave Group Limited ('the opponent'). The opponent claims that the application offends under section 5(2)(b) of the Trade Marks Act 1994 ('the Act').

3) For the benefit of the applicant who is without legal representation, I will explain that opposition proceedings before the Tribunal are governed by the Trade Marks Act 1994 ('the Act'). The Act implements, inter alia, Directive 2008/95/EC of the European Parliament and of the Council of 22 October 2008 to approximate the laws of the Member States relating to trade marks ('the Directive') (as it is now). Consequently, interpretation of the Act is made on the basis of judgments of the Court of Justice of the European Union ('CJEU') and the General Court ('GC'), both with their seats in Luxembourg, as well as those of the courts in the United Kingdom. All of the judgments of the GC (previously known as the Court of First Instance) and the CJEU can be found at the following url (judgments preceded by the letter C are from the CJEU and judgments preceded by the letter T are from the GC. The former is the higher court):

<http://curia.europa.eu/juris/recherche.jsf?language=en>

Decisions of the appointed persons, who are one of the two fora for appeal from decisions of the registrar, can be found on the website of the Intellectual Property Office at the following url:

<http://www.ipo.gov.uk/t-challenge-decision-results.htm>

The other fora of appeal are the High Court of England and Wales, the High Court of Northern Ireland and the Court of Session (in Scotland). Judgments of courts in the United Kingdom can be found at the following url:

<http://www.bailii.org/>

4) The opponent relies on the UK trade mark registration ('TM') shown in the table below:

TM details	Goods and services relied upon
<p>TM No: 2423636</p> <p>BRAINWAVE</p>	<p><i>Class 9: Accounting machines; computer software for accounting systems; computer software for business, accounting and financial applications; computer software for use in business, accounting or finance; electronic</i></p>

<p>Filing date: 06 June 2006</p> <p>Date of entry in the register: 29 February 2008</p>	<p><i>publications supplied on-line or from facilities provided on the Internet (including website).</i></p> <p><i>Class 35: Business advisory services; accounting and accountancy; preparation and auditing of accounts; business accounts management; business advice relating to accounting; computerised accounting; cost accounting; cost management accounting; tax advice; tax consultancy; tax planning; tax return advisory services; taxation advice; information, consultancy and advisory services relating to the aforesaid services.</i></p> <p><i>Class 36: Financial advisory services; financial management; investment services; investment advisory services; provision of tax advice; tax advice; tax consultancy; tax planning; tax return consultancy; taxation consultancy services; information, consultancy and advisory services relating to the aforesaid services.</i></p>
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5) The trade mark relied upon by the opponent has a filing date of 06 June 2006 and completed its registration procedure on 29 February 2008. The consequences of these dates, in relation to the applicant's mark, are that the opponent's mark is an earlier mark in accordance with section 6 of the Act and, as it completed its registration procedure more than five years before the publication date of the contested mark, it is subject to the proof of use conditions, as per The Trade Marks (Proof of Use, etc) Regulations 2004. However, as the applicant has not requested that the opponent provide proof of use,¹ the opponent is entitled to rely on the full breadth of the goods and services for which its mark is registered.

6) The applicant filed a counterstatement denying that there is any visual, aural or conceptual similarity between the marks. It also disputes that the respective services are similar and requests that the opponent prove that its services are the same as those provided by the applicant.

7) During the evidential rounds, the opponent filed a witness statement in the name of Jonathan Friedman, Director of the opponent company, which contains a mixture of fact and submissions. I will not detail the submissions here but will bear them in mind. In terms of factual information, Mr Friedman states:

¹ The applicant ticked 'No' in answer to Question 7 of the Form TM8 (which reads "Do you want the opponent to provide "proof of use"?").

- The mark BRAINWAVE ('the Mark') was first used in the UK on or around 1998 and has been in use since this date.
- The mark is used in relation to computer software and related tax, accountancy and business consultancy services.
- The web site brainwavegroup.co.uk was first used in 2002 and has been in continuous use since. At exhibit JF1 is a selection of print-outs from the web site Wayback archive, showing copy pages from web sites showing use of the mark.
- The turnover generated from use of the mark since 2002 to 2013 is believed to be in the region of £25,000 per annum and during this time approximately £30,000 was spent on promotion and advertising the mark which includes travelling around the UK providing advice and lecturing on all aspects of tax, accountancy and business consultancy.

8) The applicant filed a letter² entitled 'submissions...' Having read the content of that letter, I note that it actually consists, for the most part, of statements of fact (rather than submissions). Those statements ought to have been filed in proper evidential format in a witness statement, statutory declaration or affidavit. As they have not been so filed, they should not have been admitted into the proceedings and, strictly speaking, I should take no cognisance of them. Nevertheless, I will refer to those factual statements in the decision which follows, for the purpose of illustrating that, even had they been properly adduced in evidential form, the nature of them is such that they would not have assisted the applicant, in any event.

9) A hearing was not requested by either party and only the opponent filed submissions in lieu of attendance at a hearing. I now make this decision based on the papers before me.

DECISION

Section 5(2)(b)

10) This section of the Act provides:

'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.'

11) The leading authorities which guide me are from the Court of Justice of the European Union ('CJEU'): *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, *Marca Mode CV v Adidas AG & Adidas Benelux BV* [2000] E.T.M.R. 723, *Medion AG v. Thomson Multimedia Sales*

² The letter is dated 22 August 2014.

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). It is clear from these cases that:

(a) the likelihood of confusion must be appreciated globally, taking account of all relevant factors; *Sabel BV v Puma AG*,

(b) the matter must be judged through the eyes of the average consumer for the goods/services in question; *Sabel BV v Puma AG*, 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; *Lloyd Schuhfabrik Meyer & Co. GmbH v Klijsen Handel B.V.*,

(c) the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details; *Sabel BV v Puma AG*,

(d) the visual, aural and conceptual similarities of the marks must therefore be assessed by reference to the overall impressions created by the marks bearing in mind their distinctive and dominant components; *Sabel BV v Puma AG*,

(e) assessment of the similarity between two marks means more than taking just one component of a composite trade mark and comparing it with another mark; the comparison must be made by examining each of the marks in question as a whole, which does not mean that the overall impression conveyed to the relevant public by a composite trade mark may not, in certain circumstances, be dominated by one or more of its components; *Medion AG v. Thomson Multimedia Sales Germany & Austria GmbH*,

(f) it is only when all other components of a complex mark are negligible that it is permissible to make the comparison on the basis of the dominant element; *Shaker di L. Laudato & C. Sas v OHIM*,

(g) a lesser degree of similarity between the marks may be offset by a greater degree of similarity between the goods, and vice versa; *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc*,

(h) there is a greater likelihood of confusion where the earlier mark has a highly distinctive character, either per se or because of the use that has been made of it; *Sabel BV v Puma AG*,

(i) in determining whether similarity between the goods or services covered by two trade marks is sufficient to give rise to the likelihood of confusion, the distinctive character and reputation of the earlier mark must be taken into account; *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc*,

(j) mere association, in the sense that the later mark brings the earlier mark to mind, is not sufficient for the purposes of Section 5(2); *Sabel BV v Puma AG*,

(k) further, 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; *Marca Mode CV v Adidas AG and Adidas Benelux BV*,

(l) but if the association between the marks causes the public to wrongly believe that the respective goods come from the same or economically linked undertakings, there is a likelihood of confusion within the meaning of the section; *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc.*

Comparison of goods and services

12) The goods and services to be compared are shown in the table below:

Opponent's goods and services	Applicant's services
<p>Class 9: <i>Accounting machines; computer software for accounting systems; computer software for business, accounting and financial applications; computer software for use in business, accounting or finance; electronic publications supplied on-line or from facilities provided on the Internet (including website).</i></p> <p>Class 35: <i>Business advisory services; accounting and accountancy; preparation and auditing of accounts; business accounts management; business advice relating to accounting; computerised accounting; cost accounting; cost management accounting; tax advice; tax consultancy; tax planning; tax return advisory services; taxation advice; information, consultancy and advisory services relating to the aforesaid services.</i></p> <p>Class 36: <i>Financial advisory services; financial management; investment services; investment advisory services; provision of tax advice; tax advice; tax consultancy; tax planning; tax return consultancy; taxation consultancy services; information, consultancy and advisory services relating to the aforesaid services.</i></p>	<p>Class 35: <i>Accountancy ;Accountancy services; Accounting; Accounting for third parties; Accounting, in particular book-keeping; Accounting services; Accounts (drawing up of statements of-);Accounts (Drawing up of statements of -);Accounts (preparation of -);Acquisition and merger consultation; Acquisition (business-) searches; Acquisition of business information relating to company activities; Acquisition of business information relating to company status; Acquisition of commercial information; Acquisitions (Advice relating to -);Acquisitions (business-) consulting services; Advice relating to acquisitions; Advice relating to business management; Advice relating to business organisation; Advice relating to commercial management; Advice relating to marketing management; Advice relating to the acquisition of businesses; Advice relating to the organisation and management of business; Advice relating to the sale of businesses; Advising commercial enterprises in the conduct of their business; Advising industrial enterprises in the conduct of their business; Advisory service for organizational issues and business administration, with and without the help of electronic data bases; Advisory services (accountancy-) relating to taxation on real estate; Advisory services (business-) relating to the establishment of franchises; Advisory services (business-) relating to the management</i></p>

	<p> <i>of businesses; Advisory services (business-) relating to the operation of franchises; Advisory services for business management; Advisory services for others for business purposes in the fields of architecture, interior design and urban planning design; Advisory services for preparing and carrying out commercial transactions; Advisory services relating to business acquisitions; Advisory services relating to business management; Advisory services relating to business management and business operations; Advisory services relating to business organisation; Advisory services relating to business planning; Advisory services relating to business risk management; Advisory services relating to commercial planning; Advisory services relating to marketing; Advisory services relating to the corporate structure of businesses; Advisory services relating to the corporate structure of companies; Analyses and appraisals of enterprises; Analysis (Cost price -); Analysis of business information; Analysis of business management systems; Analysis of business statistics; Analysis of company attitudes; Analysis of company behaviour; Analysis relating to marketing; Appraisal of business opportunities; Appraisals (business-); Appraisals (Business -); Book keeping services; Bookkeeping; Book-keeping; Book-keeping and accounting; Book-keeping and accounting services; Business accounting advisory services; Business accounts management; Business acquisition and merger consultation; Business acquisitions; Business acquisitions (advice relating to-); Business acquisitions consultation; Business administration; Business administration consultancy; Business advice; Business advice and information; Business advice relating to accounting; Business advice relating to acquisitions; Business advice relating to disposals; Business advice relating to financial re-</i> </p>
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	<p> <i>organisation; Business advice relating to franchising; Business advice relating to growth financing; Business advice relating to marketing; Business advice relating to marketing management consultations; Business advice relating to mergers; Business advice relating to strategic marketing; Business advisory and consultancy services; Business advisory services; Business advisory services relating to company performance; Business advisory services relating to franchising; Business analysis; Business and management consultancy services; Business appraisal; Business appraisal services; Business appraisals; Business appraisals and evaluations in business matters; Business consultancy; Business consultancy and advisory services; Business consultancy (professional-); Business consultancy (Professional -); Business consultancy relating to franchising; Business consultancy services; Business consultancy services relating to manufacturing; Business consultancy to firms; Business consultancy to individuals; Business consultation; Business consultation services; Business consultation services relating to franchising; Business consulting; Business consulting for enterprises; Business consulting services; Business development; Business development services; Business evaluation services; Business expertise services; Business feasibility studies; Business management; Business management advice; Business management advice relating to manufacturing business; Business management advisory services; Business management advisory services relating to commercial enterprises; Business management advisory services relating to franchising; Business management advisory services relating to industrial enterprises; Business management and advice; Business management and advisory services; Business management and</i> </p>
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	<p> <i>consultancy services; Business management and consulting services; Business management and enterprise organization consultancy; Business management and organization consultancy; Business management consultancy; Business management consultancy and advisory services; Business management consultancy as well as development of processes for the analysis and the implementation of strategy plans and management projects; Business management consultancy services; Business management consultation; Business management consulting; Business management consulting services; Business management for a trade company and for a service company; Business management organisation; Business management organisation consultancy; Business management planning; Business management services; Business management services relating to the acquisition of businesses; Business management services relating to the development of businesses; Business management supervision; Business marketing consultation services; Business merger consultation; Business merger services; Business mergers (advice relating to-); Business organisation consultancy; Business organisation consulting; Business organization advice; Business organization and management consulting; Business organization and operation consultancy; Business organization consultancy; Business organization consulting; Business organizational consultation; Business planning; Business planning consultancy; Business planning services; Business planning services for enterprises; Business process management and consulting; Business project management; Business records keeping; Business reports (preparation of-); Business reports (writing of-); Business services relating to the arrangement of</i> </p>
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	<p> <i>joint ventures; Business services relating to the establishment of businesses; Business strategic planning; Business strategic planning services; Business strategy and planning services; Business strategy development services; Business strategy services; Chartered accountancy business services; Commercial consultancy; Commercial management advisory services; Commercial management consultancy; Company record-keeping; Conducting of business appraisals; Conducting of business feasibility studies; Consultancy and advisory services in the field of business strategy; Consultancy (professional business-); Consultancy (Professional business -); Consultancy relating to business acquisition; Consultancy relating to business efficiency; Consultancy relating to business management; Consultancy relating to business organisation; Consultancy relating to business planning; Consultancy relating to the establishment and running of businesses; Consultancy services regarding business strategies; Consultations (professional -) relating to businesses; Consultations relating to business acquisitions; Consultations relating to business disposals; Consultations relating to business management; Consultations relating to business mergers; Consulting and information concerning accounting; Consulting services in business organization and management; Dissemination of business information; Evaluations relating to business management in commercial enterprises; Evaluations relating to business management in industrial enterprises; Evaluations relating to business management in professional enterprises; Evaluations relating to commercial matters; Financial statement preparation and analysis for businesses; Help in the management of business affairs or commercial functions of an industrial or</i> </p>
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	<p><i>commercial enterprise; Maintenance of asset registers [for others]; Management accounting; Management advice; Management advisory services for businesses; Management advisory services related to franchising; Management consultations relating to business; Management consulting; Management of business projects [for others]; Outsourcing services [business assistance]; Payroll advisory services; Payroll assistance; Payroll preparation; Payroll processing services [for others]; Preparation and completion of income tax returns; Preparation of accounts; Preparation of annual returns for business undertakings; Preparation of business reports; Preparation of business statistical data; Preparation of business statistics; Preparation of commercial reports; Preparation of documents relating to business; Preparation of documents relating to taxation; Preparation of income tax returns; Preparation of payrolls [for others]; Preparation of statements of accounts; Preparation of tax declarations; Preparation of tax returns; Preparation of wage slips; Preparing business reports; Professional business consultancy; Professional business consultancy services; Professional business consultation; Professional business consultation relating to the operation of businesses; Professional business consultation relating to the setting up of businesses; Professional business consulting; Professional consultancy relating to business management; Professional consultancy relating to business matters; Registered office services; Services rendered by a franchisor, namely, assistance in the running or management of industrial or commercial enterprises; Tax advice [accountancy]; Tax and taxation planning services; Tax assessment [accounts] preparation; Tax assessment preparation; Tax consultancy [accountancy]; Tax consultations</i></p>
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	<p><i>[accountancy]; Tax declaration procedure services; Tax planning [accountancy]; Tax preparation; Tax preparation and consulting services; Tax return advisory [accountancy] services; Tax return preparation; Tax returns (preparation of-); Taxation [accountancy] advice; Taxation [accountancy] consultancy; Taxation [accountancy] consultation; Wage payroll preparation; Writing of business project reports; Writing of business project studies; Writing of business reports.</i></p>
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13) The leading authorities as regards determining similarity between goods and services are considered to be *British Sugar Plc v James Robertson & Sons Ltd* [1996] R.P.C. 281 ('*Treat*') and *Canon Kabushiki Kaisha v. Metro-Goldwyn-Mayer* [1999] R.P.C. 117. In the latter case, the CJEU accepted that all relevant factors should be taken into account including the nature of the goods/services, their intended purpose, their method of use and whether they are in competition with each other or are complementary. The criteria identified in the *Treat* case were:

- (a) The respective uses of the respective goods or services;
- (b) The respective users of the respective goods or services;
- (c) The physical nature of the goods or acts of service;
- (d) The respective trade channels through which the goods or services reach the market;
- (e) In the case of self-serve consumer items, where in practice they are respectively found or likely to be found in supermarkets and in particular whether they are, or are likely to be, found on the same or different shelves;
- (f) The extent to which the respective goods or services are competitive.

14) When comparing the respective goods and services, if a term clearly falls within the ambit of a term in the competing specification then identical services must be considered to be in play (see *Gérard Meric v Office for Harmonization in the Internal Market (Trade Marks and Designs)* (OHIM Case T-133/05) ('*Meric*').

15) I note that the applicant submits that the services it provides are all 'accountancy services' whereas the opponent's website indicates that it provides 'software for book-keeping and not accountancy services'. It contends that the respective goods and services are therefore different. This submission does not assist the applicant for two reasons. Firstly, as the opponent has not been put to proof of use of its earlier mark, it is entitled to rely on the full breadth of its

specification, as registered. Secondly, it has been held by the General Court (GC) on a number of occasions that the commercial activities/intentions of trade mark proprietors, whether carried out or not, have no bearing on issues surrounding the likelihood of confusion.³ I must make the comparison notionally and objectively rather than subjectively; that is to say, on the basis of the terms listed before me, not on the basis of the actual commercial activities of the parties.

16) Although the applicant's specification is lengthy, many of the terms are simply alternative ways of describing what are, essentially, the same services or type of service. It appears to me that all of the applicant's services are in the nature of, either, accountancy, business consultancy/advisory or tax services. As such, it is obvious that all of the applicant's services either fall within, or are, at least, highly similar to, the terms 'Business advisory services; accounting and accountancy; business advice relating to accounting; tax advice; tax consultancy; tax planning; tax return advisory services; taxation advice; information, consultancy and advisory services relating to the aforesaid services' in class 35 of the opponent's specification.

Average consumer and the purchasing process

17) It is necessary to determine who the average consumer is for the respective services and the manner in which these services are likely to be selected. In *Hearst Holdings Inc, Fleischer Studios Inc v A.V.E.L.A. Inc, Poeticgem Limited, The Partnership (Trading) Limited, U Wear Limited, J Fox Limited*, [2014] EWHC 439 (Ch), Birss J. described the average consumer in these terms:

'60. The trade mark questions have to be approached from the point of view of the presumed expectations of the average consumer who is reasonably well informed and reasonably circumspect. The parties were agreed that the relevant person is a legal construct and that the test is to be applied objectively by the court from the point of view of that constructed person. The words "average" denotes that the person is typical. The term "average" does not denote some form of numerical mean, mode or median.'

18) Whilst the average consumer for the respective accountancy and tax type services in class 35 will include both the general public and businesses, insofar as the respective business advisory/consultancy type services are concerned, these are much more likely to be purchased by the latter rather than the former.

19) All of the services are likely to be not insignificant in terms of cost; none can reasonably be described as an impulse purchase. I would expect the average consumer to pay a reasonably high degree of attention during the purchase for all the services. As for the manner in which the respective services are likely to be selected, this is likely to be primarily visual through perusal of websites or trade directories. That said, I bear in mind that word of mouth recommendations, for

³ By way of example, see *Oakley, Inc v Office for Harmonization in the Internal Market (Trade Marks and Designs) (OHIM)* Case T-116/06, paragraph [76].


example, may also come into play such that aural considerations must also be considered.

Comparison of marks

20) It is clear from *Sabel BV v. Puma AG* (particularly paragraph 23) that the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details. The same case also explains that the visual, aural and conceptual similarities of the marks must be assessed by reference to the overall impressions created by the marks, bearing in mind their distinctive and dominant components. The CJEU stated at paragraph 34 of its judgment in Case C-591/12P, *Bimbo SA v OHIM*, that:

‘.....it is necessary to ascertain, in each individual case, the overall impression made on the target public by the sign for which registration is sought, by means of, inter alia, an analysis of the components of a sign and of their relative weight in the perception of the target public, and then, in the light of that overall impression and all factors relevant to the circumstances of the case, to assess the likelihood of confusion.’

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

Opponent’s mark	Applicant’s mark
<p>BRAINWAVE</p>	

21) The applicant’s trade mark consists of the word ‘Brainwaves’, in which all of the letters are presented in blue, with the exception of the dot over the letter ‘i’ and the letter ‘W’ which are presented in yellow. The ‘W’ is also presented in a different font to the other letters and is positioned in a subscript-type fashion. The same ‘W’ forms the enlarged initial letter in the strap-line ‘We’re more than just accountants’ underneath the word ‘Brainwaves’. Although no element of the mark is negligible, it is the word ‘Brainwaves’ which has the greatest relative weight in the overall impression. As for the opponent’s mark, this consists solely of the word ‘BRAINWAVE’ presented in plain block capitals. Accordingly, it is this sole element upon which the overall impression of the mark is based.

22) Dealing firstly with the visual aspect, the applicant points out that its mark is presented in colours which it contends are ‘unique’. However, in *Specsavers International Healthcare Ltd & Others v Asda Stores Ltd* [2012] EWCA Civ 24 at [96] Kitchin LJ stated:

‘A mark registered in black and white is, as this court explained in *Phones 4U* [2007] R.P.C. 5, registered in respect of all colours.’

As the opponent’s mark is registered as a word mark, it is unlimited as to colour and could therefore be used in the same colours as those present in the applicant’s mark. It follows that the colours in the applicant’s mark are not a distinguishing factor. As the overall impression of the opponent’s mark consists solely of the word ‘BRAINWAVE’ and the word ‘Brainwaves’ has the greatest relative weight in the applicant’s mark, this inevitably results in a high degree of visual similarity between the marks, notwithstanding the stylisation of the applicant’s mark and the presence of the additional strap-line. From an aural perspective, the opponent’s mark will be articulated as ‘BRAINWAVE’. Turning to the applicant’s mark, I consider it unlikely that all of the words will be pronounced by the average consumer. Much more likely is that it will be referred to solely by the word ‘Brainwaves’; on that basis, there is clearly a very high degree of aural similarity. However, even allowing for articulation of the whole of the applicant’s mark, there would still, in my view, be a reasonable degree of aural similarity. Conceptually, as submitted by the applicant, ‘Collins dictionary defines the noun brainwave to mean (informal) a sudden inspiration or idea’. I have no doubt that the average consumer will be aware of this well-known word and its associated meaning. It is obvious that the respective marks share a high degree of conceptual similarity, notwithstanding the pluralisation of the word Brainwave and the additional strap-line in the applicant’s mark which are absent from the opponent’s mark.

Distinctive character of the earlier mark

23) The distinctive character of the earlier mark must be considered. The more distinctive it is, either by inherent nature or by use, the greater the likelihood of confusion (*Sabel BV v Puma AG*). The distinctive character of a trade mark must be assessed by reference to the goods or services for which it is registered and by reference to the way it is perceived by the relevant public (*Rewe Zentral AG v OHIM (LITE)* Case T-79/00 [2002] ETMR 91).

24) Although the opponent has filed evidence, it is very thin and unfocused; it consists, for the most part, of a handful of uncorroborated assertions and the turnover and promotional figures which have been provided appear to me to be extremely modest. The evidence falls a long way short of showing that the mark has been used in the UK, in relation to the services covered by the opponent’s earlier mark, to the extent that it enjoys an enhanced level of distinctive character. As such, I can only take into account the inherent level of distinctiveness of the mark.

25) Although it does not say so expressly, the applicant’s submissions suggest that it does not consider the opponent’s mark to be particularly distinctive. In reference to the word ‘BRAINWAVE’, it states:

‘It is ... a word in common use and in isolation many people use it as part of day to day language.’

Whilst I agree with the applicant that the word BRAINWAVE is one with which the average consumer is likely to be familiar (the meaning of which I have already

addressed above), it is not a word which describes the nature of any of the services covered by the opponent's mark. At the most it is, perhaps, very slightly allusive of a service provider who wishes to portray themselves as being innovative or creative, but nothing more. Bearing these factors in mind, I consider the mark to be possessed of an average level of distinctiveness in relation to the services covered by the earlier mark.

Likelihood of confusion

26) The applicant states that it operates only in Sussex whereas the opponent is based in London and that the parties operate in different markets, both have small turnover figures and have never, over the past twenty years in which both have been trading, heard of each other. It states that there has therefore been no confusion to date and nor is any likely in the future.

27) On the issue of reliance on the absence of confusion in the marketplace, TPN 4/2009 states:

'6. Parties are also reminded that claims as to a lack of confusion in the market place will seldom have an effect on the outcome of a case under section 5(2) of the Act.

7. In *Compass Publishing BV v Compass Logistics Ltd* [2004] RPC 41 Laddie J held:

"22. It is frequently said by trade mark lawyers that when the proprietor's mark and the defendant's sign have been used in the market place but no confusion has been caused, then there cannot exist a likelihood of confusion under Article 9.1(b) or the equivalent provision in the Trade Marks Act 1994 ("the 1994 Act"), that is to say s. 10(2). So, no confusion in the market place means no infringement of the registered trade mark. This is, however, no more than a rule of thumb. It must be borne in mind that the provisions in the legislation relating to infringement are not simply reflective of what is happening in the market. It is possible to register a mark which is not being used. Infringement in such a case must involve considering notional use of the registered mark. In such a case there can be no confusion in practice, yet it is possible for there to be a finding of infringement. Similarly, even when the proprietor of a registered mark uses it, he may well not use it throughout the whole width of the registration or he may use it on a scale which is very small compared with the sector of trade in which the mark is registered and the alleged infringer's use may be very limited also. In the former situation, the court must consider notional use extended to the full width of the classification of goods or services. In the latter it must consider notional use on a scale where direct competition between the proprietor and the alleged infringer could take place."

8. In *Rousselon Freres et Cie v Horwood Homewares Limited* [2008] EWHC 881 (Ch) Warren J commented:

"99. There is a dispute between Mr Arnold and Mr Vanhegan whether the question of a likelihood of confusion is an abstract question rather than whether anyone has been confused in practice. Mr Vanhegan relies on what was said by Laddie J in *Compass Publishing BV v Compass Logistics Ltd* [2004] RPC 41 at paragraphs 22 to 26, especially paragraph 23. Mr Arnold says that that cannot any longer be regarded as a correct statement of the law in the light of *O2 Holdings Ltd v Hutchison 3G Ltd* [2007] RPC 16. For my part, I do not see any reason to doubt what Laddie J says...)"

9. In *The European Limited v The Economist Newspaper Ltd* [1998] FSR 283 Millett L.J. stated that:

"Absence of evidence of actual confusion is rarely significant, especially in a trade mark case where it may be due to differences extraneous to the plaintiff's registered trade mark."

In the light of the above case law, it is clear that the applicant's comments do not assist it. Whilst there may not have been direct competition between the parties to date, I must consider the likelihood of confusion notionally i.e. I must consider what the position would be should such direct competition take place in the future.

28) In deciding whether there is a likelihood of confusion I must take into account all of my earlier findings. I must also keep in mind the following:

- i) the interdependency principle, whereby a lesser degree of similarity between the goods and services may be offset by a greater similarity between the marks, and vice versa (*Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc*);
- ii) the principle that the more distinctive the earlier mark is, the greater the likelihood of confusion (*Sabel BV v Puma AG*), and;
- iii) the factor of imperfect recollection i.e. that consumers rarely have the opportunity to compare marks side by side but must rather rely on the imperfect picture that they have kept in their mind (*Lloyd Schuhfabrik Meyer & Co. GmbH v. Klijsen Handel B.V.*).

29) I have found that the respective services in class 35 are either identical or, at least, highly similar. Visually, the marks are highly similar. In the event that the strap-line is not vocalised the marks share a very high degree of aural similarity. Allowing for vocalisation of the whole mark, there would still be a reasonable degree of aural similarity. In terms of concept, I have found the marks to be highly similar. The average consumer includes the general public and business users who are likely to pay a reasonably high degree of attention during the mainly visual purchase (although aural considerations may also play a part). I must also bear in mind that the earlier mark is possessed of an average degree of inherent distinctive character.

30) Having weighed all of the above factors against each other, and notwithstanding that the consumer is likely to pay a reasonably high degree of attention during the purchase, the similarities between the marks are simply so significant that it is inevitable, in my view, that there will be a likelihood of confusion.

The opposition succeeds in full. The trade mark application is, subject to any appeal against this decision, refused in its entirety.

COSTS

31) As the opponent has been successful, it is entitled to a contribution towards its costs. However, given that the opponent's evidence was extremely thin and did not assist me, I make no award in respect of it. I therefore award costs to the opponent on the following basis:

Preparing the notice of opposition and considering the counterstatement	£200
Official opposition fee	£100
Written submissions:	£300
Total:	£600

32) I order Brainwaves Ventures Company Limited to pay and The Brainwave Group Limited the sum of **£600**. This sum is to be paid within seven days of the expiry of the appeal period or within seven days of the final determination of this case if any appeal against this decision is unsuccessful.

Dated this 14th day of January 2015

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