



LE REGISTRAIRE DES MARQUES DE COMMERCE  
THE REGISTRAR OF TRADE-MARKS

**Citation: 2013 TMOB 132**  
**Date of Decision: 2013-08-14**

**IN THE MATTER OF AN OPPOSITION  
by JTI-Macdonald TM Corp. to  
application No. 1,387,085 for the trade-  
mark TASTE MATTERS in the name of  
Rothmans, Benson & Hedges Inc.**

[1] This is a decision rejecting an opposition under section 38 of the *Trade-marks Act*, RSC 1985, c T-13 (the Act) by JTI-Macdonald TM Corp. to an application filed by Rothmans, Benson & Hedges Inc. for the registration of the trade-mark TASTE MATTERS.

The Record

[2] Rothmans, Benson & Hedges Inc. (the Applicant) applied for registration of the trade-mark TASTE MATTERS (the Mark) based upon proposed use in Canada in association with “manufactured tobacco products”.

[3] JTI-Macdonald TM Corp. (the Opponent) brought its opposition on the grounds that:

- the application does not conform to the requirements of section 30 of the Act because the Applicant did not intend to use the Mark in Canada;
- the Mark is not registrable under section 12(1)(b) of the Act because it is clearly descriptive or deceptively misdescriptive of the quality and flavour of the wares; and
- the Mark is not distinctive within the meaning of section 2 of the Act because of its descriptiveness or misdescriptiveness.

[4] It should be noted that the Opponent sought leave to file an amended statement of opposition on March 14, 2012. The Registrar refused the Opponent's request by decision dated June 14, 2012.

[5] Each party filed evidence. The Opponent filed the affidavits of Igot Tadija Dzaja, sworn October 29, 2010, and of Brian Kuchar, sworn November 1, 2010. The Applicant filed the affidavit of Derek Guile, sworn February 28, 2011. No cross-examination was conducted.

[6] Only the Applicant filed a written argument. Both parties attended a hearing.

#### Legal Onus and Evidential Burden

[7] The legal onus is on the Applicant to show that the application does not contravene the provisions of the Act as alleged in the statement of opposition. This means that if a determinate conclusion cannot be reached once all the evidence is in, then the issue must be decided against the Applicant. However, there is also an evidential burden on the Opponent to prove the facts inherent to its pleadings. The presence of an evidential burden on the Opponent means that in order for a ground of opposition to be considered at all, there must be sufficient evidence from which it could reasonably be concluded that the facts alleged to support that ground of opposition exist [see *John Labatt Ltd v Molson Companies Ltd* (1990), 30 CPR (3d) 293 (FCTD); *Dion Neckwear Ltd v Christian Dior, SA et al* (2002), 20 CPR (4th) 155 (FCA) and *Wrangler Apparel Corp v The Timberland Company* (2005), 41 CPR (4th) 223 (FC)].

#### Relevant Dates

[8] The material date for considering the conformity of the application to the requirements of section 30 of the Act is the filing date of the application, namely March 12, 2008 [*Georgia-Pacific Corp v Scott Paper Ltd* (1984), 3 CPR (3d) 469 (TMOB) at 475].

[9] The material date for considering the registrability of the Mark under section 12(1)(b) of the Act is also the filing date of the application [see *Fiesta Barbeques Limited v General Housewares Corporation* (2003), 28 CPR (4th) 60 (FC)].

[10] The material date for considering the distinctiveness of the Mark is the filing date of the statement of opposition, namely February 17, 2010 [see *Metro-Goldwyn-Mayer Inc v Stargate Connections Inc* (2004), 34 CPR (4th) 317 (FC)].

### Preliminary Issues

[11] Before analysing the grounds of opposition, I shall deal with preliminary issues arising from the Applicant's submissions about the evidence provided by Messrs. Dzaja and Kuchar.

#### The Dzaja Affidavit

[12] The Applicant submits that the affidavit of Mr. Dzaja, Vice-President, Consumer and Trade Marketing of the Opponent, constitutes hearsay evidence and does not meet the exceptions of necessity and reliability [see *Labatt Brewing Company Limited v Molson Breweries, A Partnership* (1996), 68 CPR (3d) 216 (FCTD)]. I agree.

[13] The statements made by Mr. Dzaja on the basis of information received from a third party individual are prima facie inadmissible hearsay evidence. Moreover, no reasons were given as to why the third party individual, namely Stephen Hacikyan, Legal Counsel, Intellectual Property of Imperial Tobacco Canada Limited, could not have provided the evidence, which the Opponent ultimately acknowledged at the hearing.

[14] As I have concluded that the affidavit of Mr. Dzaja constitutes inadmissible evidence, I will not discuss it further.

#### The Kuchar Affidavit

[15] Mr. Kuchar, a student-at-law employed by the Opponent's former trade-marks agent, files dictionary definitions of the words "taste" and "matters". He also files the results of his Internet searches for:

- the phrase "taste matters" together with the words "cigarette", "cigar", "tobacco" and "Canada"; and

- the words “taste” and “matters” together with the words “cigarette”, “cigar”, and “tobacco”.

[16] I agree with the Applicant that no weight should be given to the results of the Internet searches. The results are printouts of the first 100 hits returned by each of the searches with information that appears to be partial information from third party websites. At most, Mr. Kuchar has evidenced that the combined words searched could be found on webpages at the time of his searches.

[17] As I have concluded that the Internet evidence is of no assistance to the Opponent’s case, I will not discuss it further.

#### Analysis of the Grounds of Opposition

[18] In view of the grounds of opposition, the issues to be resolved in this case are:

1. Did the Applicant intend to use the Mark in Canada when it filed the application?
2. Was the Mark registrable under section 12(1)(b) of the Act at the filing date of the application?
3. Was the Mark distinctive of the Applicant’s wares at the filing date of the statement of opposition?

[19] The first issue arises from the ground of opposition alleging non-conformity to the requirements of section 30 of the Act. The second and third issues arise from the Opponent’s allegations that the Mark is clearly descriptive or deceptively misdescriptive of the quality and flavour of manufactured tobacco products.

[20] For the reasons that follow, I decide each of these issues in favour of the Applicant and so dismiss all of the grounds of opposition.

*Did the Applicant intend to use the Mark in Canada when it filed the application?*

[21] As the application contains a statement that the Applicant by itself and/or through a licensee intends to use the Mark in Canada, the application formally complies with section 30(e)

of the Act. Further, the Opponent did not file any evidence to establish that the application does not substantially comply with section 30(e) of the Act, i.e. that the statement that the Applicant intended to use the Mark is not true [see *Home Quarters Warehouse, Inc v Home Dépôt, USA, Inc* (1997), 76 CPR (3d) 219 (TMOB); *Jacobs Suchard Ltd v Trebor Bassett Ltd* (1996), 69 CPR (3d) 569 (TMOB)].

[22] Finally, I agree with the Applicant that the Opponent cannot meet its relatively light burden by reference to the Applicant's evidence [see *Molson Canada v Anheuser-Busch Inc* (2003), 29 CPR (4th) 315 (FC)]. Incidentally, this was not disputed by the Opponent at the hearing.

[23] Accordingly, I dismiss the ground of opposition for the Opponent's failure to meet its initial evidential burden.

*Was the Mark registrable under section 12(1)(b) of the Act at the filing date of the application?*

[24] The purpose of the prohibition in section 12(1)(b) of the Act is to prevent any single trader from monopolizing a term that is clearly descriptive or common to the trade, thereby placing legitimate traders at a disadvantage [*Canadian Parking Equipment Ltd v Canada (Registrar of Trade-marks)* (1990), 34 CPR (3d) 154 (FCTD) at para 15].

[25] The issue as to whether the Mark is clearly descriptive or deceptively misdescriptive of the character or quality of manufactured tobacco products must be considered from the point of view of the average purchaser of such wares. The Mark must not be dissected into its component elements and carefully analyzed but must be considered in its entirety as a matter of immediate impression [*Wool Bureau of Canada Ltd v Registrar of Trade-marks* (1978), 40 CPR (2d) 25 (FCTD) at 27-28; *Atlantic Promotions Inc v Registrar of Trade-marks* (1984), 2 CPR (3d) 183 (FCTD) at 186]. As stated by the Federal Court of Appeal in *Ontario Teachers' Pension Plan Board v Canada (Attorney General)* (2012), 99 CPR (4th) 213 (FCA) at para 29:

If [a normal or reasonable] person is unclear or uncertain as to the significance of the trade-mark in relation to the wares or services or if the trade-mark is suggestive of a meaning other than one describing the wares or services, then the word is not clearly

descriptive. One should not arrive at a determination of the issue by critically analyzing the words of the trade-mark, but rather by attempting to ascertain the immediate impression created by the trade-mark in association with the wares or services with which it is used or proposed to be used. In other words, the trade-mark must not be considered in isolation, but rather in its full context in conjunction with the wares and services. In determining whether a trademark is clearly descriptive, one must also remember that the word "clearly" found in paragraph 12(1)(b) of the Act is there to convey the idea that it must be self-evident plain or manifest, that the trade-mark is descriptive of the wares or services [...]. Finally, the word "character" found at paragraph 12(1)(b) has been defined by the case law to mean a feature, trait or characteristic belonging to the wares or services [...].

[26] From the outset, I note that each party at the hearing supported its case by citing opposition decisions involving trade-marks applied for registration in association with manufactured tobacco products that were found either contrary or not contrary to section 12(1)(b) of the Act. The decisions cited by the parties are of interest to the extent that they relate to the registrability of a trade-mark under section 12(1)(b) of the Act. Otherwise, they are distinguishable from the present case if only because the trade-marks differ from the Mark. Furthermore, it is trite law that each case must be decided based upon its own merit. For the same reasons, the fact that the trade-mark THE BITS THAT TASTE THE BEST! for dog food was found to possess a laudatory connotation is not of assistance to the Opponent's case [*Ralston Purina Canada Inc v Quaker Oats Company of Canada Limited* (1995) CanLII 10244]

[27] I now turn to the parties' submissions about the Mark, starting with the Opponent's.

[28] Relying on the dictionary definitions provided through the Kuchar affidavit, the Opponent essentially submitted at the hearing that the Mark contravenes section 12(1)(b) of the Act because of its laudatory connotation. I understand that the Opponent contends that the Mark clearly describes manufactured tobacco products of superior quality due to their flavour, or of a higher standard relative to other tobacco products.

[29] The Opponent also pointed out the statement "Defined by taste" on the copies of the cigarette packages filed as specimens of use of the Mark; it submitted that this statement shows that "taste" is a fundamental characteristic of the product [Exhibit "A" to the Guile affidavit]. This was disputed by the Applicant, who submitted that the statement "Defined by taste" has no impact on the registrability of the Mark; it could be seen as another trade-mark.

[30] The Applicant also disputed the Opponent's contention that in its written argument, the Applicant acknowledged that the Mark describes a product of superior quality or higher standard. This leads me to reproduce hereafter paragraph 51 of the Applicant's written argument. In addition to containing the sentence referenced by the Opponent, this paragraph summarizes the Applicant's submissions concerning the plurality of meanings for the words "taste" and "matter".

The Opponent provided no evidence establishing the meaning of or dictionary definitions for the term "taste matters" and it is clear from the abundance of potential meanings of each element of the TASTE MATTERS mark that there is no single clear meaning conveyed by the mark as a whole, let alone a clear meaning that would be perceived, as a matter of first impression by the average adult smoker of the Applicant's Wares, as clearly describing or deceptively misdescribing the character or quality of the Applicant's Wares. *The TASTE MATTERS mark could as easily, for example, be interpreted on first impression as referencing that an adult smoker can discern what is of good quality or high standard.* (Emphasis added)

[31] Based on its submissions before me, I understand that the Applicant's submission is that the Mark, as a matter of first impression, could be seen as a skilful play on words for a matter relating to taste, not to flavour, i.e. "the taste of a product is important for someone" or "the personal taste of someone matters". The Applicant also submits that the fact that "taste" applies to tobacco products does not render the Mark clearly descriptive, nor does the Mark describe flavour; the Opponent's contention that the Mark is laudatory is too much of a stretch.

[32] In reply, the Opponent submitted that the fact that "taste matters" is not present in any dictionary does not mean that the Mark is not clearly descriptive, nor does the fact that the Mark may have more than one meaning.

[33] I agree with the Opponent that the fact that the combination "taste matters" does not appear in any dictionary does not prevent the Mark from being found to be clearly descriptive or deceptively misdescriptive [see *Mitel Corp v Canada (Registrar of Trade Marks)* (1984), 79 CPR (2d) 202 (FCTD) at 206]. However, I disagree with the Opponent that the Mark, as a matter of first impression, would be perceived by the average adult smoker as describing manufactured tobacco products of superior quality due to their flavour.

[34] In my view the phrase TASTE MATTERS, used in association with manufactured tobacco products, as a matter of first impression, suggests that the taste of the products matters. It

does not describe a quality of the manufactured tobacco products, nor does it describe their flavour. Accordingly, I dismiss the section 12(1)(b) ground of opposition.

*Was the Mark distinctive of the Applicant's wares at the filing date of the statement of opposition?*

[35] This issue, which arises from the non-distinctiveness ground of opposition as pleaded, is essentially the same as the one under the section 12(1)(b) ground of opposition.

[36] Assessing whether the Mark was clearly descriptive of the character or quality of the Applicant's wares as of the filing date of the statement of opposition rather than as of the filing date of the application does not significantly impact my previous finding.

[37] Accordingly, I dismiss the non-distinctiveness ground of opposition for reasons similar to those set out with respect to the section 12(1)(b) ground of opposition.

#### Disposition

[38] Having dismissed each of the grounds of opposition, pursuant to the authority delegated to me under section 63(3) of the Act, I reject the opposition under section 38(8) of the Act.

---

Céline Tremblay  
Member  
Trade-marks Opposition Board  
Canadian Intellectual Property Office