



LE REGISTRAIRE DES MARQUES DE COMMERCE
THE REGISTRAR OF TRADEMARKS

Citation: 2019 TMOB 108

Date of Decision: 2019-10-02

IN THE MATTER OF AN OPPOSITION

**Chartered Professional Accountants of
Ontario**

Opponent

and

**The Chartered Institute of
Management Accountants
1,533,727 for THE CHARTERED
INSTITUTE OF MANAGEMENT
ACCOUNTANTS**

Applicant

Application

I The Record	4
II Preliminary Remarks	5
III History of the Accounting Profession in Canada and the United Kingdom	7
III.1 ICAO	8
III.1.a Certification services	9
III.1.b Accounting Services	9

III.1.c Association Services.....	10
III.2 Use of CHARTERED PROFESSIONAL ACCOUNTANT in Ontario.....	10
III.2.a Certification Services	11
III.2.b Accounting Services	12
III.2.c Association Services.....	12
III.3 Use of CERTIFIED MANAGEMENT ACCOUNTANT in Ontario.....	13
III.4 Unification of ICAO and CMAO	14
III.5 Summary of Some of the Designations in Force in Ontario by 2012.....	16
III.6 The Chartered Institute of Management Accountants and the present application	16
III.6.a Mr. Warner’s perspective.....	16
III.6.b Mr. Harding’s perspective.....	18
III.6.c Mr. Ratnayake’s perspective	22
IV Similarities in the Parties’ activities and trademarks	27
V Final observations	28
VI Legal Onus and Burden of Proof.....	30
VII The Material Dates.....	30
VIII Ground of Opposition Based on Section 30(f) of the Act.....	31
IX Ground of opposition based on Section 30(i) of the Act.....	33
X Ground of Opposition Based on Section 30(a) of the Act	38
XI Ground of Opposition based on Section 12(1)(e)	40
XII Ground of Opposition based on Section 30(b) of the Act	44
XIII Ground of opposition based on section 12(1)(b) of the Act.....	46
XIV Ground of Opposition Based on Section 2 (distinctiveness).....	51
XV Grounds of Opposition based on Sections 16(1)(a) and 12(1)(d) of the Act.....	52
XVI Disposition.....	52

Annex A	53
Annex B	55
Annex C	63
Annex D	64

I THE RECORD

[1] On June 29, 2011 The Chartered Institute of Management Accountants (hereinafter referred to as the Applicant or the CIMA) filed the application bearing serial No. 1,533,727 to register the trademark THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (the Mark).

[2] The application is based on use in Canada since at least as early as November 1986 and has a priority filing date of April 18, 2011, based on an application filed in the United Kingdom, application No. 2578969 in association with the same kind of goods and in association with the same kind of services. Also, the Registrar recognized the registrability of the Mark for the Services based on evidence filed under Section 12(2) of the *Trademarks Act* RSC 1985, c T-13 (the Act). All references are to the Act as amended June 17, 2019, unless otherwise noted. As this application was advertised prior to June 17, 2019, the grounds of opposition set out under section 38(2) of the Act as it read before that day apply. The application covers a long list of goods and services listed in Annex A.

[3] The application was advertised on December 11, 2013 in the *Trademarks Journal* for the purposes of opposition.

[4] On May 9, 2014 both the Institute of Chartered Accountants of Ontario (ICAO) and Certified Management Accountants of Ontario (CMAO) filed separate statements of opposition. They were forwarded to the Applicant by the Registrar on May 27, 2014. The grounds of opposition raised by both opponents are identical namely, sections 2 (distinctiveness), 12(1)(b), (d) and (e) (registrability); 16(1) (a) (entitlement); 30(a), (b), (f) and (i) (compliance) of the Act. Given that the grounds of opposition pleaded raised uncommon issues, they are reproduced at Annex B to this decision.

[5] ICAO and CMAO stated, in a letter dated June 26, 2017, that as a result of the *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3, enacted May 17, 2017, “Certified Management Accountants of Ontario” amalgamated with “The Institute of Chartered Accountants of Ontario” and “The Certified General Accountants Association of Ontario”, and continued under the name “Chartered Professional Accountants of Ontario” (CPAO).

[6] Given that the evidence filed by ICAO and CMAO differs from one opposition to another and given that the opponent was different at the outset of these oppositions, I am rendering two separate decisions. This one will deal with the opposition filed originally by ICAO. I shall use the terms CPAO, ICAO and/or the Opponent indistinctively to refer to the opponent in this decision, except where stipulated otherwise.

[7] The Applicant filed a counter statement on July 10, 2014 denying each ground of opposition pleaded.

[8] The Opponent filed, as its evidence, the affidavit of Thomas E. Warner, sworn on November 10, 2014 (the Warner Affidavit). The Applicant filed the affidavits of Jocelyn Yurick sworn on August 25, 2015, Edward Beach sworn on September 1, 2015, Andrew Harding sworn on September 2, 2015 and Amal Ratnayake sworn on September 3, 2015.

[9] The affidavit of Mr. Beach is no longer part of the record as he failed to attend his cross-examination. I made a preliminary ruling to that effect prior to the hearing in accordance with the provisions of section 44(5) of the *Trademarks Regulations* as they read prior to June 17, 2019. All the other deponents identified in the previous paragraph have been cross-examined and the transcripts and the answers to undertakings are part of the record

[10] Both parties filed written arguments and attended a hearing.

[11] For the reasons that follow, I refuse the application.

II PRELIMINARY REMARKS

[12] This is one application of a group of 4 applications against which a total of 5 oppositions were filed. For the majority of these oppositions, CPAO and the CIMA are respectively the opponent and the applicant. The hearing of all these oppositions was held over a period of two days. Annex C is a chart providing the following information: the application number, the trademark opposed, the name of the parties and the grounds of opposition pleaded in each of these oppositions.

[13] Given that the grounds of opposition, the material dates, the evidence and the written arguments vary from one file to another, I decided to render separate decisions for each of these oppositions despite similarities in some files.

[14] In all, these opposition files raise one or more of the following issues:

- Trademark vs. tradename use;
- confusion of the applied-for mark with an official mark, a certification mark and/or a regular mark;
- regular mark vs. certification mark;
- the effect of provincial legislation on the registration of a professional designation as a trademark; and
- whether the Opponent's initial burden has been met and especially in the context of the grounds of opposition based on section 30(b) of the Act.

[15] In some files there might be other issues. However, I will address only those issues that I consider relevant or may have some merit. That is why I will only refer to portions of the evidence filed by the parties that have some relevancy to the grounds of opposition that I have to assess.

[16] I refer to sections 2, 9 and 23 of the Act for the definitions of the terms "trademark", "tradename", "official mark" and "certification mark". They are governed by specific provisions in the Act and it will be important throughout this decision to bear in mind the distinctions between these terms. Their definitions can be found in Annex D.

[17] The parties are accountants' associations. The Opponent is located in Canada and the Applicant is located in the United Kingdom (UK). In some instances, some of the Canadian associations' acronyms are used as a designation (for example: CPA). Some designations, or parts thereof, are registered as a "regular mark" (for example: CERTIFIED MANAGEMENT ACCOUNTANT) and/or as an "official mark" (for example: CPA). According to the Opponent, the description of some of the services found in some of the applications under opposition implies that some trademarks applied for are used or to be used as a "certification mark".

[18] The field of accountancy designations has been characterized, and rightly so, as an "alphabet soup". Just for the purpose of illustration, over the years the following designations could have been used in Canada: "CA", "CMA", "CGA" and "CPA", to name a few.

[19] There was an issue about the legal name of the Applicant which, according to the Opponent differs from the one identified in the corresponding UK registration. The Opponent is no longer pursuing this issue.

[20] I shall ignore any opinion on legal issues contained in the affidavits of the parties' representatives. As an example at this stage, I simply refer to the content of paragraph 100 of Mr. Warner's affidavit.

[21] To better understand the questions raised in most of these opposition files, some background information on the parties is necessary, including a history of the provincial legislations that govern the use of acronyms and designations associated with the practice of accountancy, as well as some general information on the Opponent's predecessors in title and its successors.

III HISTORY OF THE ACCOUNTING PROFESSION IN CANADA AND THE UNITED KINGDOM

[22] Mr. Warner was the Vice President and Registrar of The Institute of Chartered Accountants of Ontario (ICAO) since 2001 until the date of execution of his affidavit, which changed its name later on to CPAO in the circumstances fully detailed below.

[23] Mr. Warner explains that in Ontario, at the time of execution of his affidavit, there were three accounting bodies which were authorized by provincial statutes to permit their members to provide specific accounting services, namely:

- ICAO;
- Certified General Accountants Association of Ontario (CGAO); and
- Certified Management Accountants of Ontario (CMAO).

[24] Mr. Warner states that similar bodies exist in other provinces except in Quebec where only one body is authorized by provincial statute namely *Ordre des Comptables Professionnels Agréés du Québec* (OCPAQ). ICAO, CGAO and CMAO have corresponding national bodies, namely the Canadian Institute of Chartered Accountants (CICA), the Certified General Accountants Association of Canada (CGA Canada) and the Society of Management Accountants of Canada (CMA Canada).

[25] In January 2013, CICA and CMA Canada unified and created a new national accounting organization called Chartered Professional Accountants of Canada (CPA Canada). On October 1, 2014 CGA Canada joined CPA Canada.

III.1 ICAO

[26] Mr. Warner explains that ICAO is an accounting body in the province of Ontario. It carries on business in Ontario under the registered business name Chartered Professional Accountants of Ontario (CPA Ontario). ICAO was incorporated in 1883. In 1910, the exclusive right to use the CHARTERED ACCOUNTANT designation in Ontario by ICAO's members only was introduced by the *CA Act, 1910* and this right continues today pursuant to the *CA Act, 2010*. Section 4 of the *CA Act* defines ICAO's objects which are:

- a) Promote and protect the public interest by governing and regulating the practice of its members;
- b) To promote and protect the interest of the accounting profession; and
- c) To promote and increase the knowledge, skill and proficiency of its members.

[27] Object (a) is carried on by regulating the use of accounting designations in Ontario. It governs and regulates the practice of more than 36,000 members in Ontario. They work in four areas: public practice, academia, government and business, including not-for-profit sector.

[28] Object (b) is carried out by advocating on behalf of its members and by promoting public awareness of its members. Exhibit 2 to Mr. Warner's affidavit are printouts from ICAO's website that show various ways in which ICAO promotes public awareness of its members.

[29] Object (c) is carried out by publishing and distributing to its members various educational and information resources such as a weekly and a quarterly magazine, press releases, by conducting presentations, seminars, webinars, ethics counselling, well-being assistance and networking events. Exhibit 3 to Mr. Warner's affidavit are printouts from ICAO's website that show various ways in which ICAO promotes and increases knowledge, skill and proficiency of its members.

[30] Mr. Warner affirms that ICAO regulates the use of accounting designations in Ontario. Those designations include CHARTERED ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANT.

III.1.a Certification services

[31] Mr. Warner states that ICAO has a certification program for use of its CHARTERED ACCOUNTANT designation in Ontario to ensure that only skilled and knowledgeable individuals are permitted to use the CHARTERED ACCOUNTANT designation in providing accounting services in Ontario. To be granted the CHARTERED ACCOUNTANT designation, an individual must meet certain qualification standards [see documentation attached as Exhibit 4 to his affidavit].

[32] Mr. Warner explains that all members who are granted the right to use the CHARTERED ACCOUNTANT designation in Ontario must comply with practice standards established by ICAO. They are set out in ICAO's Bylaws, Regulations and Rules of Professional Conduct. They include mandatory practice inspection program and a complaints investigation process [see Exhibit 5 to his affidavit for those Regulations].

[33] Mr. Warner states that, to ensure that only authorized members are permitted to use the CHARTERED ACCOUNTANT designation in Ontario, ICAO sought publication of CHARTERED ACCOUNTANT as an official mark published on April 29, 2009 [see Exhibit 6 to his affidavit].

III.1.b Accounting Services

[34] Mr. Warner alleges that the CHARTERED ACCOUNTANT designation has been used by ICAO's members as a core designation in providing accounting services for over 100 years in many ways, including on their business cards, on their email signatures, on their LinkedIn profiles and on their promotional materials. However, there is no documentary evidence attached to his affidavit to support such allegation.

III.1.c Association Services

[35] Mr. Warner states that ICAO promotes and informs the public about itself, its members and the CHARTERED ACCOUNTANT designation through various means, including print and online publications, sponsorship activities, conferences and other events. I refer to paragraphs 28 to 33 of his affidavit for examples and Exhibits 7 to 16 to his affidavit, which include tax clinics, publication of a quarterly magazine entitled *CheckMark*, media releases, sponsorship activities, and competitions and conferences.

III.2 Use of CHARTERED PROFESSIONAL ACCOUNTANT in Ontario

[36] Mr. Warner affirms that, in Ontario, the use of the CHARTERED PROFESSIONAL ACCOUNTANT designation is regulated by ICAO. The *CA Act, 2010* gives ICAO the right to regulate its members' use of accounting designations. Historically, CHARTERED ACCOUNTANT has been the core or primary designation for ICAO members in Ontario.

[37] However, in 2012 ICAO decided that it would make CHARTERED PROFESSIONAL ACCOUNTANT a core or primary designation for its members and amended accordingly its bylaws and regulations on October 19, 2012 [see Exhibit 17 to his affidavit]. The amended bylaws were ratified by ICAO's members on February 28, 2013.

[38] Mr. Warner explains that in 2013, ICAO and CMAO agreed that all members of CMAO would become members of ICAO starting April 1, 2014 and would be permitted to use the CHARTERED PROFESSIONAL ACCOUNTANT designation. To this end, ICAO amended its bylaws on February 21, 2014 and its regulations on April 15, 2014.

[39] Then, in 2014, ICAO, CMAO and CGAO agreed that all members of CGAO would become members of ICAO starting July 2, 2014 and would be permitted to use the CHARTERED PROFESSIONAL ACCOUNTANT designation. To this end, ICAO amended its bylaws on February 21, 2014 and its regulations on June 18, 2014.

[40] Mr. Warner further explains that in Quebec, there is only one body created by provincial statute (*Chartered Professional Accountants Act* which came into force on May 16, 2012) namely, *Ordre des Comptables Professionnels Agréés du Québec* (OCPAQ).

III.2.a Certification Services

[41] Mr. Warner affirms that ICAO has certification requirements for use of its CHARTERED PROFESSIONAL ACCOUNTANT designation in Ontario to ensure that only skilled and knowledgeable individuals are permitted to use the CHARTERED PROFESSIONAL ACCOUNTANT designation in providing accounting services in Ontario. There are various ways that an individual can become a member of ICAO and be granted the CHARTERED PROFESSIONAL ACCOUNTANT designation.

[42] Mr. Warner explains that ICAO has adopted the new CPA Certification Program created by the Chartered Professional Accountants of Canada (CPA Canada). ICAO will grant the CHARTERED PROFESSIONAL ACCOUNTANT designation to student candidates who satisfy the requirements under the new CPA Certification Program [see Exhibit 18 to his affidavit for documents setting out the qualification standards for the new CPA Certification Program]. The qualification standards contain education, examination and experience requirements and are set out in the documentation attached as Exhibit 4 to his affidavit.

[43] Mr. Warner states that as of April 1, 2014, all members of CMAO have become members of ICAO and have been granted the CHARTERED PROFESSIONAL ACCOUNTANT designation by ICAO (see Exhibit 25 to his affidavit for extracts of CMAO's website setting out the qualification standards to become a member of CMAO). As of July 2, 2014, all members of CGAO have become members of ICAO and have been granted the CHARTERED PROFESSIONAL ACCOUNTANT designation by ICAO.

[44] Mr. Warner adds that there are reciprocity agreements between ICAO and other accounting bodies outside Canada. An individual may apply to become a member of ICAO based on his or her membership in a reciprocal accounting body. ICAO grants the CHARTERED PROFESSIONAL ACCOUNTANT designation to applicant candidates who meet the qualification standards for membership based on membership in an accounting body outside of Canada [see Exhibit 20 of his affidavit for ICAO's Regulation 6-2 which sets out the qualification standards for applicants who apply for membership based on their membership in another accounting body outside of Canada].

[45] Mr. Warner explains that ICAO enforces its practice standards through a mandatory practice inspection program and through a complaint investigation process [see Exhibit 5 attached to his affidavit for applicable Regulations].

[46] Mr. Warner affirms that, to ensure that only authorized members are permitted to use the CHARTERED PROFESSIONAL ACCOUNTANT designation, ICAO has sought publication of that designation as an official mark in Canada, published on August 24, 2011 and attached as Exhibit 21 to his affidavit is a copy of this mark as well as official mark CHARTERED PROFESSIONAL ACCOUNTANTS published on October 9, 2013.

III.2.b Accounting Services

[47] Mr. Warner states that the CHARTERED PROFESSIONAL ACCOUNTANT designation has been used by members of ICAO in providing accounting services since November 1, 2012. He adds that the CHARTERED PROFESSIONAL ACCOUNTANT designation has been used by ICAO's members in providing accounting services in many ways, including on their business cards, on their email signatures, on their LinkedIn profiles and on their promotional materials.

[48] Mr. Warner affirms that ICAO members who hold the CHARTERED ACCOUNTANT designation use the CHARTERED PROFESSIONAL ACCOUNTANT designation together with the CHARTERED ACCOUNTANT designation.

III.2.c Association Services

[49] Mr. Warner states that, since October 2012, ICAO has launched a campaign to inform its members and the public about the new CHARTERED PROFESSIONAL ACCOUNTANT core designation such as:

- Publication of articles in ICAO's quarterly *CheckMark* Magazine [see copies of articles from Autumn 2012, Winter/Spring 2013 and Summer 2013 issues attached as Exhibit 23]. No information is provided on its circulation figures;
- circulation of letters to members by emails and posted on ICAO's website, a sample of which dated November 8, 2012 is attached as Exhibit 24 together with other letters;

- distribution of guidelines to members on how to use the CHARTERED PROFESSIONAL ACCOUNTANT core designation, a copy of which are attached as Exhibit 25 to his affidavit;
- provision of information on its website in a special section called “CPA Ontario: Securing our Future”. Printouts from the Opponent’s website are attached as Exhibit 26. No information is provided on the number of Canadian visitors who viewed this section;
- ready-to-use complementary articles on its website on behalf of its members who hold the CHARTERED PROFESSIONAL ACCOUNTANT designation to provide advice to the public on finance and accounting issues. He attached as part of Exhibit 27 an article made available on March 8, 2013 titled “Tax Tips”. No information is provided on the number of Canadian visitors who viewed that page;
- a website at *www.guidetorulingtheworld.ca* which is dedicated to promoting the CHARTERED PROFESSIONAL ACCOUNTANT designation to high school students and university students on how to become a CHARTERED PROFESSIONAL ACCOUNTANT professional, on events and contests for students interested in obtaining the CHARTERED PROFESSIONAL ACCOUNTANT designation. No information is provided on the date the website was created and the number of Canadian visitors since then;
- publication of a quarterly magazine called “D & A”. It includes articles about ICAO, its members and the CHARTERED PROFESSIONAL ACCOUNTANT designation and attached as Exhibit 28 to his affidavit are some sample articles from that magazine;
- distribution of promotional merchandise such as golf balls, t-shirts, bags and mugs to its members which display the mark CHARTERED PROFESSIONAL ACCOUNTANTS and attached as Exhibit 29 are photographs of sample promotional merchandise. There is no information on the extent of their distribution and since when;
- display of the mark CHARTERED PROFESSIONAL ACCOUNTANT on office signage and vehicles and attached as Exhibit 30 are photographs of them. There is no information as to since when these were used.

III.3 Use of CERTIFIED MANAGEMENT ACCOUNTANT in Ontario

[50] As explained earlier, there are three accounting bodies in Ontario: ICAO, CGAO and CMAO. Each accounting body has its own core designation for its members. Mr. Warner states that CMAO’s core designation for its members is CERTIFIED MANAGEMENT ACCOUNTANT.

[51] Mr. Warner affirms that CMAO was incorporated in 1941 under the name Institute of Society of Industrial and Cost Accountants of Ontario (SICAO) [see Exhibit 31 to his affidavit for a copy of the *SICAO Act, 1941*]. In 1981, CMAO's name was changed to The Society of Management Accountants of Ontario (SMAO) [see Exhibit 32 to his affidavit for a copy of the *SMAO Act, 1981*].

[52] Mr. Warner affirms that one of the amendments made in the *SMAO Act, 1981* was the enactment of a new provision which gave CMAO the exclusive right to use the CERTIFIED MANAGEMENT ACCOUNTANT designation in Ontario. Such exclusive right continues today pursuant to the *Certified Management Accountants Act, 2010*. It also changed CMAO's name to Certified Management Accountants of Ontario [see Exhibit 33 to his affidavit for a copy of the *CMA Act, 2010*].

[53] In paragraph 70 of his affidavit, Mr. Warner reproduces section 26 of the *CMA Act, 2010* which stipulates, amongst other, that only a member of CMAO can use the designation CERTIFIED MANAGEMENT ACCOUNTANT, or the initials CMA or C.M.A.

[54] Mr. Warner states that, since 1981, CMAO has had the statutory right to grant in Ontario the CERTIFIED MANAGEMENT ACCOUNTANT designation to all of its members that are in good standing.

[55] Mr. Warner adds that, like ICAO, CMAO has a certification program for the use of CHARTERED MANAGEMENT ACCOUNTANT designation in Ontario to ensure that only skilled and knowledgeable individuals are permitted to use the CHARTERED MANAGEMENT ACCOUNTANT designation in Ontario. The certification program includes both qualification and practice standards. He refers to Exhibit 19 for the documentation setting out the qualification standards for use of the CHARTERED MANAGEMENT ACCOUNTANT designation in Ontario.

III.4 Unification of ICAO and CMAO

[56] Mr. Warner explains that, since as early as 2011, the accounting bodies in Ontario including ICAO and CMAO have been in discussions to unify the accounting profession and to

adopt a common designation. During those unification discussions, it was contemplated that the common designation would be CHARTERED PROFESSIONAL ACCOUNTANT.

[57] Mr. Warner states that in May 2013, ICAO and CMAO entered into a Memorandum of Understanding to commence formal unification discussions [see a copy of a letter attached as Exhibit 34 to his affidavit sent to ICAO's members and posted on ICAO's website which summarizes the Memorandum of Understanding]. Pursuant to the Memorandum of Understanding the parties developed a unification proposal [see copy attached as Exhibit 35 to his affidavit].

[58] Mr. Warner adds that in June 2013, members of ICAO and CMAO voted in favour of unification [see Exhibit 36 to his affidavit which is a copy of a letter sent to ICAO's members and posted on ICAO's website]. Then, in April 2014, ICAO and CMAO signed a unification agreement. All members of CMAO became members of ICAO on April 1, 2014.

[59] Mr. Warner affirms that ICAO expects that once unification is finalized through new legislation, ICAO and CMAO will operate as a single successor statutory entity. It will oversee the use of the various designations by its members including CERTIFIED PUBLIC ACCOUNTANT, CHARTERED PROFESSIONAL ACCOUNTANT, CHARTERED ACCOUNTANT and CERTIFIED MANAGEMENT ACCOUNTANT.

[60] Mr. Warner affirms that the national accounting bodies in Canada have also unified and they have established a new national organization called CPA Canada. Its objective is to support provincial accounting bodies that have unified or will unify under the common designation CHARTERED PROFESSIONAL ACCOUNTANT. To this end, CPA Canada has launched an advertising campaign [see Exhibit 37 to his affidavit for a printout of a news release from CPA Canada that describes the advertising campaign].

[61] Mr. Warner states that CPA Canada is the current owner of the certification mark CERTIFIED MANAGEMENT ACCOUNTANT in Canada. It was originally registered in Canada by CMA Canada who licensed the mark to its provincial affiliates, including CMAO [see Exhibit 38 for a copy of this certification mark].

III.5 Summary of Some of the Designations in Force in Ontario by 2012

[62] Consequently in early 2012, because of the existence of all these associations, the following designations could have been used by an accountant in Ontario depending on his (her) qualifications and membership status to one or more of the abovementioned accountants' associations:

- Chartered Accountant or CA;
- Certified Public Accountant or CPA;
- Chartered Professional Accountant or CPA;
- Certified Management Accountant or CMA;
- Certified General Accountant or CGA.

No wonder why all these different accountant designations have been characterized as an “alphabet soup”. As it will appear later, there are more acronyms used by other Canadian and foreign accountants' associations.

III.6 The Chartered Institute of Management Accountants and the present application

III.6.a Mr. Warner's perspective

[63] Mr. Warner expresses his concern that the Mark, when used in association with the goods and services listed in the application, clearly indicates to him that those goods and services are provided by an institute called The Chartered Institute of Management Accountants.

[64] According to Mr. Warner, the meaning of The Chartered Institute of Management Accountants is a chartered institute or an institute incorporated by Royal Charter that provides goods and services for or on behalf of management accountants.

[65] Mr. Warner states that CIMA's website makes it clear that CIMA is a body incorporated by a Royal Charter in the UK and he attached as Exhibit 41 printouts from CIMA's website.

[66] In paragraph 59 of his affidavit, Mr. Warner refers to extracts of the Royal Charter of CIMA listing its objects and in particular those related to promotion and development of Management Accountancy and the promotion in the interest of its members and the public.

[67] Mr. Warner states that CIMA promotes itself as the world's largest and leading professional body of management accountants [see Exhibit 42 to his affidavit for extracts of CIMA's website].

[68] Mr. Warner attached as Exhibit 43 an extract of the website *www.dictionary.com* for the definition of the word "Charter"; as Exhibit 44 an extract of *The St. James Encyclopedia of Banking and Finance* for the definition of "management accounting"; and as Exhibit 45 a printout from *www.wikipedia.org* for the definition of "management accounting" or managerial accounting".

[69] Mr. Warner attached as Exhibit 46 the file history of this application obtained from the Canadian Trademark Office. He states that the Canadian Trademark Office had objected to CIMA's application on the basis that the Mark was clearly descriptive.

[70] Mr. Warner states that, in response, CIMA filed the affidavit of Maggie Heasman sworn on December 4, 2012 and quotes extracts of paragraph 19 of that affidavit where Ms. Heasman refers to wares and services listed in the application.

[71] Mr. Warner asserts that Ms. Heasman alleged that CIMA has promoted and sold products and services in Canada without specifying which ones were actually promoted and sold in Canada in association with the Mark. He adds that there was no evidence of any sales of any product or performance of any service listed in the application.

[72] Mr. Warner states that Ms. Heasman alleges that there are CMA Canada members who are registered with CIMA. CIMA members provide accounting, financial and business related services. According to him, those services are not provided by CIMA itself. Therefore any purported use of the Mark by Canadian CIMA members is really use of a certification mark and is not proof of CIMA's use of the Mark for the services listed in the application. This statement constitutes a legal opinion and I shall disregard it as Mr. Warner has not been established as an expert in trademark law.

[73] Mr. Warner points out that in its application, CIMA alleges use of the Mark in Canada for each and every product and service listed in the application since at least as early as November

1986. He alleges that Ms. Heasman did not provide any evidence of use of the Mark in Canada dating back to November 1986 for each of the Products and Services.

[74] Mr. Warner states that he does not understand the meaning of some of the services he listed in paragraph 105 of his affidavit and I will discuss this issue when assessing later the ground of opposition based on section 30(a) of the Act.

III.6.b Mr. Harding's perspective

[75] Mr. Harding has been, since May 2011, the managing director of The Chartered Institute of Management Accountants which has its head office located in London, England (CIMA-Global).

[76] Mr. Harding states that CIMA-Global is a professional body of management accountants founded in 1919 in the United Kingdom. He provides a history of the various name changes. In late 1986, it adopted the current name.

[77] Mr. Harding explains that CIMA-Global objectives are to promote and develop the profession of Management Accountancy and to foster and maintain the best means and methods of developing the profession of Management Accountancy; to encourage, increase, disseminate and promote knowledge, education and training and the exchange of information and ideas related to the field of Management Accountancy.

[78] Mr. Harding states that CIMA-Global and its members are governed by the Royal Charter Bylaws and Regulations and CIMA's Code of Ethics. Attached as Exhibit A to his affidavit is a copy of those documents.

[79] Mr. Harding affirms that CIMA-Global has members in over 156 countries. He attached as Exhibit B screen shots of CIMA-Global's website showing the countries where CIMA locations exist worldwide as well as copies from the linked dedicated web page to CIMA Canada. He states that CIMA Canada operates a website which offers comprehensive information that is of specific interest to its Canadian members, students, employers, educators and the general public.

[80] Mr. Harding affirms that, since 1972, CIMA-Global has operated and continues to operate throughout Canada. On May 2, 2012, CIMA Canada chapters/branches incorporated as The Chartered Institute of Management Accountants, Canada Inc. Its activities were and are performed under a licence, and were and remain under the control of CIMA-Global. He states “Since 1972, CIMA-Global and CIMA Canada have continuously promoted its products and services to, and shared knowledge with, Canadian professionals and students, and the Canadian general public.”

[81] I should mention at this stage, as pointed out by the Opponent, that the term CIMA Canada has not been defined specifically by Mr. Harding in his affidavit. Therefore, it is difficult to determine to which specific legal entity (or entities) Mr. Harding is referring to when he uses that term. I shall simply use “CIMA Canada” throughout this sub-section when summarizing Mr. Harding’s affidavit in the same fashion as it appears in Mr. Harding’s affidavit.

[82] Mr. Harding affirms that CIMA-Global provides and offers to its members a full range of goods and services enumerated in paragraph 6 of his affidavit which are those enumerated in this application and reproduced in Annex A therein.

[83] Mr. Harding attached as Exhibit C-1 to his affidavit screen shots of the various links appearing on the CIMA-Global’s website and as Exhibit C-2 selected random pages which are representative of all type of information, resources for members, students and professional support available to all CIMA members worldwide, including those of CIMA Canada and the public at large. He affirms that the CIMA, CIMA Logo, and CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS trademarks (CIMA-Global trademarks) have always and continue to be displayed on all pages and links.

[84] Mr. Harding explains that CIMA-Global organizes and promotes world conferences. He cites, as examples, some of them at paragraph 8 of his affidavit. He affirms that these conferences are attended by people from all over the world, including persons residing in Canada. Promotional and advertising materials at these events always display the CIMA-Global trademarks.

[85] Mr. Harding states that, in addition to hosting world conferences, CIMA-Global offers a variety of events throughout the year such as business challenges, members in practice events, and lectures. Examples of events hosted by CIMA-Global can be found on CIMA website under the section “Events” and he attached as Exhibit D a screen shot of the webpage which is representative of the type of events hosted by CIMA-Global. Promotional and advertising materials at these events have always displayed the CIMA-Global trademarks. These events are open to registration to all CIMA-Global members, including those of CIMA Canada.

[86] Mr. Harding explains that CIMA-Global, the American Institute of Certified Public Accountants (AICPA) and CMA Canada jointly hosted an international conference entitled “The 2007 International Financial Executives Leadership Forum” and he attached as Exhibit E to his affidavit a press release dated September 27, 2007.

[87] Mr. Harding adds that in 2007 and 2009, CIMA, CMA Canada and AICPA jointly authored a series of publications entitled “Management Accounting Guideline” (MAG series) which publications were available to all members of CIMA-Global, CIMA Canada, AICPA and CMA Canada. He attached as Exhibit F to his affidavit representative cover, publication and back pages of three publications of the MAG series. The cover page of each publication clearly displays the trademarks and logos of all three authors, CMA Canada, AICPA and CIMA-Global. The last page of each publication lists the coordinates for each author. The full version of these publications is available to all CIMA and CIMA Canada members on CIMA-Global website.

[88] Mr. Harding states that in December 2010 CIMA-Global circulated a jointly authored publication entitled “Evolution of corporate sustainability practices- Perspectives from the UK, US and Canada”. He attached as Exhibit G to his affidavit the cover page, About page and last page of said publication. The cover page clearly displays the trademarks of the three author institutions, being the Canadian Institute of Chartered Accountants (CICA), AICPA, and CIMA. It was available to all CIMA-Global members, including CIMA Canada members.

[89] Mr. Harding affirms that over the years CIMA-Global has entered into Mutual Recognition Agreements (MRAs) with CMA Canada. Information regarding the “CMA into CIMA” and “CIMA into CMA” MRAs are posted on the CIMA-Global website and he attached

as Exhibit H the webpages downloaded with the CIMA-Global website providing information about the MRA. It is available for viewing by persons worldwide, including persons in Canada.

[90] Mr. Harding provides CIMA annual income generated from Canadian membership fees from 2004 to 2014. It totals an excess of £2,300,000.

[91] Mr. Harding makes reference to a court case in 2013 before the Ontario Superior Court of Justice which lead to the decision of Firestone J. dated November 22, 2013 between Certified General Accountants Association of Ontario and American Institute of Certified Public Accountants, Chartered Institute on Management Accountants, Canada, Inc., Chartered Institute of Management Accountants, Association of International Certified Professional Accountants and other individuals as Respondents. He states that based on that decision it should be concluded that neither the acronym CIMA nor THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS are prohibited by the *CMA Act* or the *CA Act*. He attached as Exhibit J a copy of the judgement and as Exhibit K the relevant sections of those Acts. I am disregarding his interpretation of this judgment since he has not been established as an expert in Canadian trademark law.

[92] Mr. Harding explains that the letters CIMA represent “Chartered Institute of Management Accountants”. CIMA is not and was never a “professional designation”. Similarly, the CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS is not and never was a “professional designation”. The professional designations awarded to qualifying CIMA-Global members are “ACMA”, which stands for “Associate Chartered Management Accountant”, “FCMA” which stands for “Fellow Chartered Management Accountant” and “CGMA” which stands for “Chartered Global Management Accountant”.

[93] Mr. Harding attached as Exhibit L to his affidavit the pertinent extract from the CPA Ontario website that speaks to the MRA’s with foreign institutions. He also attached as Exhibit M excerpts from ICAO’s publications which were presented to Mr. Warner during his cross-examination where The Institute of Chartered Accountants of Ontario has itself provided information to its members and the public that distinguishes its organization from CIMA-Global.

[94] I wish to point out that Mr. Harding, during his cross-examination, confirmed:

- Membership fees are paid in the UK (page 11)
- The website is managed from the UK (page 12)
- Exhibits C-1 and C-2 were probably downloaded in or about August 24, 2015 (page 13)
- The reference to CIMA Canada in paragraph 7 of his affidavit means that CIMA had members in Canada since 1972 as CIMA Canada was created only in 2012 (page 16)
- All the snapshots were downloaded between August 17 and August 24, 2015 (page 21)
- CIMA-Global by itself does not provide accounting services. Its members provide management accounting services to businesses (page 21)
- The members do not provide those services under one of the trademarks in issue (page 22)
- A person who achieve the Certificate in business accounting with CIMA can use the initials “CBA” (page 29)
- The CIMA professional qualification is what the members study for. They go through a series of currently 12 examinations plus often the certificate in business accounting. On achieving it, they would become Associate of the Institute and they would obtain the designation letters ACMA (page 30)
- FCAM is awarded on the basis of senior experience which is evidenced by submission of that experience (page 30)
- As of June 29, 2011 there were between 800 to 1,000 members of CIMA-Global in Canada (page 31).

III.6.c Mr. Ratnayake’s perspective

[95] Mr. Ratnayake has been a Board Member of The Chartered Institute of Management Accountants, Canada Inc. since 2005. He has been its Chair from May 2011 to May 2013 and since June 2013, he has been on the CIMA-Global Council.

[96] Mr. Ratnayake defines The Chartered Institute of Management Accountants, Canada Inc. as “CIMA Canada”. Mr. Harding, in his affidavit, as mentioned earlier, has stated that The Chartered Institute of Management Accountants, Canada Inc. was incorporated on May 2, 2012. Therefore, there is some ambiguity regarding the status of CIMA Canada as defined by Mr. Ratnayake, for the period between 2005 and May 2012. Nevertheless, I shall use CIMA Canada in this sub-section of my decision the same way that Mr. Ratnayake has used it in his affidavit.

[97] Mr. Ratnayake provides some corporate history about CIMA Canada which operates as a branch of the UK institution CIMA-Global, located in London, United Kingdom.

[98] Mr. Ratnayake explains that CIMA Canada, at all times, has been authorized to use the CIMA acronym, CIMA logo and the words “The Chartered Institute of Management Accountants” in Canada. At all times, any and all use of the CIMA-Global trademarks was and currently remains under the direct control by CIMA-Global. He attached as Exhibit 1-D a copy of the license Agreement between CIMA-Global and CIMA Canada dated June 5, 2012 and as Exhibit 1-E By-Law No. 1 for The Chartered Institute of Management Accountants, Canada Inc, dated January 15, 2013.

[99] Mr. Ratnayake states that use of the CIMA acronym and THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS commenced in Canada on or about November 1986 upon the change of name of CIMA-Global from “Institute of Cost and Management Accountant”. He explains how the CIMA Logo evolved over the years. Currently and since 2012 the CIMA Logo used appears on the Annual Review reports and samples are attached as Exhibit 15 to his affidavit.

[100] Mr. Ratnayake states that discussions about establishing a CIMA Canada branch in Toronto began in 1969. He attached some historical notes about the development of CIMA Canada as Exhibits 2-A and 2-B.

[101] Mr. Ratnayake affirms that in 2002, CIMA-Global amended its corporate guidelines to include new colour palette and provided details of their new image library of CIMA-Global trademarks. He attached as Exhibit 3 the correspondence from CIMA-Global dated May 23, 2002 related to CIMA-Global corporate guidelines.

[102] Mr. Ratnayake states that since 2003, there has been Mutual Recognition Agreements (MRA) between CIMA-Global and CMA Canada that provide reciprocal memberships. He affirms that he cannot file them as there is a confidentiality agreement between the parties. He attached however, as Exhibit 5 to his affidavit, an email exchange between CIMA Canada and CIMA-Global dated October 21, 2003 announcing that CIMA and CMA Canada have concluded an agreement and as Exhibit 6 a letter dated October 3, 2003 from CIMA-Global to CIMA

members announcing the alliance with Certified Management Accountants of Ontario defined in his affidavit as “CMA Canada”.

[103] Mr. Ratnayake affirms that in 2005 a Canada Country plan study was done by CIMA-Global in order to increase the public awareness of CIMA-Global. He attached an email dated April 27, 2005 in which the Canada Country study is referred therein.

[104] Mr. Ratnayake attached as Exhibit 9 a press release dated November 13, 2006 entitled “CIMA and CIMA Canada collaborate on generating leading-edge research”.

[105] Mr. Ratnayake attached as Exhibit 10 an email exchange dated February 2, 2004 regarding the MRA agreement between CMA Canada and CIMA-Global and the requirements for becoming a member. He alleges that as a result of such MRA, many professional accountants residing and/or working in Canada are aware and familiar with CIMA and its tools available to them.

[106] By the year 2007, CIMA-Global records indicate that a total of 1091 Canadian members were registered with CIMA-Global. Mr. Ratnayake provides the annual Canadian membership enrolment from 2003 to 2007 inclusive. He states that, at the time of execution of his affidavit, there were 1417 Canadian resident members and students registered with CIMA-Global. At paragraph 23 of his affidavit, there is a table of the “Canadian Member Population, Canadian Student Population and Canada’s Total Population”.

[107] Mr. Ratnayake explains that CIMA Canada receives its funds to operate from CIMA-Global based on annual budgets. The budget includes promoting and advertising of the services and products CIMA-Global offer and perform in Canada. He states that “the advertising expenditures for the CIMA-Global trademarks were through the distribution of promotional material such as, newsletters, magazines and brochures”.

[108] Mr. Ratnayake attached as Exhibit 11 the financial statements of CIMA Canada and/or CIMA Toronto Branch for the years 1994 to 2014 inclusive.

[109] Mr. Ratnayake provides a breakdown by year of grants received from CIMA-Global since 1994 which total approximately Cdn\$1,137,000 as well as the annual expenditures for the

years 1994 to 2014 which total approximately Cdn\$800,000. He attached as Exhibit 12 an Excel sheet of itemized advertising expenses for the years 2007 to 2014 inclusive.

[110] Mr. Ratnayake states that CIMA Canada holds Annual General Meetings (AGM) with its members and students. CIMA Canada distributes AGM notices to members and students. He attached as Exhibit 13 representative notices of CIMA Annual General Meetings for the years 1991, 1996, 1999, 2001, 2003, 2004 and 2005. They displayed the CIMA-Global trademarks. He adds that CIMA Canada newsletters announcing the AGM are distributed to all CIMA Canada members and students and he attached as Exhibit 14 samples of them which display the CIMA-Global trademarks.

[111] Mr. Ratnayake states that CIMA Canada publishes an Annual Review which is distributed to its members and students. He attached as Exhibit 15 copies of them.

[112] Mr. Ratnayake affirms that CIMA-Global provides direct advertising in Canada. Since December 2003, CIMA Canada has an active website. He attached as Exhibit 16 randomly selected web pages which have been downloaded from the CIMA Canada website. The CIMA Canada web pages have always and continuously displayed the CIMA-Global trademarks on the header which is carried on each page and link.

[113] Mr. Ratnayake attached as Exhibit 17 a copy of an advertisement published in *The Globe and Mail* paper in 2013 as well as copies of brochures dated pre-2000, 2004 and 2007. These brochures were distributed to CIMA Canada members and students and prominently display the CIMA-Global trademarks.

[114] Mr. Ratnayake attached as Exhibit 18-A randomly selected web pages downloaded from CIMA Canada website showing various events hosted by CIMA Canada between 1999 and 2015. He adds that at all times the CIMA-Global trademarks were displayed at these events. He attached as Exhibit 18-B photographs demonstrating how the CIMA-Global trademarks are typically displayed at the CIMA Canada events attended by CIMA Canada members.

[115] Mr. Ratnayake affirms that since 2000, CIMA Canada holds an annual Cricket tournament in Toronto, Ontario. He attached as Exhibit 19-A representative invitations and various "Celebration of Cricket" brochures which have been distributed between the years 2006

to 2015 inclusive. He states that The Society of Management Accountants of Canada (now CMA Canada) and CMA Ontario have both supported the cricket tournament by way of monetary sponsorships. He provides the details of such sponsorships and he attached as Exhibit 19-B a photocopy of a cheque dated May 28, 2009 from CMA Canada in the amount of \$ 1,000.00 for its 2009 sponsorship. CMA Ontario continued sponsorship up until 2014. It had advertisements in the “Event brochures” from 2008 to 2014, except for 2012.

[116] Mr. Ratnayake states that CIMA Canada has continuously promoted its products and services in Canada by way of advertisements in various types of media, such as in newspapers, on television, posters on subway billboards and transit stations throughout Canada. He attached as Exhibit 20 copies of various types of advertising of CIMA Canada displaying the CIMA-Global trademarks.

[117] Mr. Ratnayake explains that CIMA Canada offers a paid partnership program to connect employers with internationally trained management accountants who are new to Canada. He attached as Exhibit 21 a representative brochure providing information about the Paid Internship Program. The CIMA-Global trademarks are prominently displayed on these brochures.

[118] Mr. Ratnayake affirms that CIMA Canada offers various conferences to its members, students and the general public. He attached as Exhibit 22 a representative brochure for the October 29, 2013 CIMA “Conference on Productivity” and sample flyers advertising the conference, which were circulated to members, students and the general public.

[119] Mr. Ratnayake attached as Exhibit 23 photographs of representative products displaying the CIMA-Global trademarks.

[120] Finally, Mr. Ratnayake describes the court proceedings before the Ontario Superior Court of Justice wherein CIMA Canada and CIMA-Global were named as parties and he attached as Exhibit 25 a copy of the Court decision dated November 22, 2013 and as Exhibit 26 some sections of the *CMA Act, 2010* and the *CA Act, 2010*.

[121] During his cross-examination Mr. Ratnayake stated:

- The control over the quality of the products and services was exercised by CIMA-Global by sending guidelines [see Exhibit 3] (page 19)
- The designations used by CIMA are not CIMA, The Chartered Institute of Management Accountants, or any of the trademarks at issue in these proceedings (page 21). Those foreign designations are FCMA and ACMA (page 21)
- To become a CIMA member, you study for the exams, then you become a member when you have the requisite work experience of about 3 years in a relevant accounting field (page 24)
- Generally, the income of CIMA Canada comes from CIMA-Global but there are occasions where the public buys tickets to attend events and those proceeds are part of CIMA Canada income (page 27)
- There is no analytical or number of visitors for the CIMA Canada website (page 29)
- The guidance for Ontario (Exhibit 1 to his cross-examination) was published after the enactment of the *Accounting Professions Act* in Ontario so that CIMA members would be aware of the new legislation and the use of their designations FCMA or ACMA. (page 32-33)
- The photographs attached as Exhibit 23 to his affidavit represent products that were given away (page 35-36).

IV SIMILARITIES IN THE PARTIES' ACTIVITIES AND TRADEMARKS

[122] Mr. Warner draws a parallel between both parties' associations:

- ICAO is an accounting body in Ontario. It is in the process of unifying its operations with CMAO, another accounting body in Ontario to operate under a new successor accounting body in Ontario;
- CPA Canada is an accounting body in Canada. It licenses the CERTIFIED MANAGEMENT ACCOUNTANT mark to CMAO for use in Ontario;
- CIMA is an accounting body in the UK;
- he refers to CIMA's website for a summary of its services which are similar to ICAO and CMAO's services [See paragraphs 110 and 111 of his affidavit and Exhibit 48];
- he also compares the description of the CIMA's objectives as described in Ms. Heasman's affidavit which are similar to those of ICAO and CMAO;
- ICAO regulates and governs the use of the CHARTERED ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANT designations in Ontario. It has qualification standards including education, examination and experience components;
- CMAO regulates and governs the use of the CERTIFIED MANAGEMENT ACCOUNTANT designation in Ontario. It has qualification standards including education, examination and experience components;

- CIMA sets and administers an accreditation program for individuals who want to become members of CIMA. [See Exhibit 49 to his affidavit for printouts of CIMA’s website that discuss its accreditation process];
- ICAO and CMAO require that members meet their practice standards including rules for professional conduct and continuing professional development;
- CIMA sets practice standards for its members, which include rules for professional conduct and continuing professional development;
- ICAO, CMAO and CIMA are all active in promoting their members and the accounting profession in their respective jurisdictions.

[123] Mr. Warner alleges that there is an overlap in the parties’ customers in that:

- In her affidavit, Ms. Heasman states that many CMA Canada members have become members of CIMA;
- At paragraph 18 of her affidavit, Ms. Heasman states that CIMA products and services would only be utilized and of interest to CMA Canada members;
- In Ontario, CMA Canada members are also members of ICAO and CMAO.

V FINAL OBSERVATIONS

[124] Ms. Yurick has been an administrative assistant for the agent of record for the Applicant at the time of execution of her affidavit. She did a comparison of the contents of the affidavits of Mr. Warner with the affidavit filed by Ms. Janet Treasure in other related opposition files. This comparison is not relevant for this opposition.

[125] Ms. Yurick explains that on August 18, 2015 she conducted a search of CIPO Trademarks database for all active trademarks comprising both the words “chartered” and “accountant*” in the mark and she lists in her affidavit 24 marks located and she attached as Exhibit E printouts of the search results and a printout of each of those marks located.

[126] Ms. Yurick conducted on August 19, 2015 another search on Google Canada using as parameters “CIMA AND CMA MUTUAL RECOGNITION AGREEMENT”. She states that the search yielded approximately 6,200 hits and she attached as Exhibit F copies of the first six pages of the search results and copies of printouts of representative information contained at selected links of the Google Canada search.

[127] Finally, Ms. Yurick attached as Exhibit G a copy of an Ontario Superior Court of Justice decision of Justice Firestone J. dated November 22, 2013 between Certified General Accountants Association of Ontario and AICPA, CIMA Canada, Chartered Institute of Management Accountants, Association of International Certified Professional Accountants and other individuals as Respondents.

[128] Mr. Warner states that CHARTERED ACCOUNTANT, CHARTERED PROFESSIONAL ACCOUNTANT, and CHARTERED PROFESSIONAL ACCOUNTANTS are ICAO's official marks. In Ontario, except for ICAO members, no individual is statutory permitted to use the designation CHARTERED ACCOUNTANT, alone or in combination with other words.

[129] Mr. Warner restates that CERTIFIED MANAGEMENT ACCOUNTANT is a certification mark registered by CPA Canada, successor in title to CMA Canada. CPA Canada licenses the mark to CMAO for use in Ontario. He adds that in Ontario, CERTIFIED MANAGEMENT ACCOUNTANT designation is currently regulated by CMAO. In Ontario, except for CMAO members, no individual is statutorily permitted to use the designation CERTIFIED MANAGEMENT ACCOUNTANT, alone or in combination with other words.

[130] Mr. Warner expects, once formally merged with CMAO, that these bodies will operate as a single successor entity and this entity will oversee the use of the designations CHARTERED ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANT in Ontario, as well as the designation CERTIFIED MANAGEMENT ACCOUNTANT.

[131] Mr. Warner also discusses the similarities between the parties' trademarks in issue. I shall disregard his analysis as Mr. Warner has not been established as an expert in trademark law.

[132] I should point out that prior to 2012, the acronym CPA in Ontario stood for "Certified Public Accountant" and not "Chartered Professional Accountant". Finally, as mentioned before, there is no evidence of use in Canada in the record, within the meaning of section 4(2) of the Act, of the designation Certified Public Accountant or its acronym CPA, as trademarks, by the Opponent or its predecessors in title prior to the autumn 2012.

[133] As described above, the accounting profession in Canada is regulated provincially. There are provincial and national associations. These oppositions are governed by the Act and the Registrar has no authority derived from the various provincial statutes cited above. Furthermore, it is not up to the Registrar to decide if the adoption and/or use of any of the trademarks applied-for contravene any provincial legislation [see *Canadian Council of Professional Engineers v Lubrication Engineers*, [1992] 2 FC 329 (FCA)] regulating the use of a professional designation. I shall discuss in greater detail this particular issue when addressing the ground of opposition based on section 30(i) of the Act.

[134] It is in this context that I shall now assess the grounds of opposition pleaded in the present file.

VI LEGAL ONUS AND BURDEN OF PROOF

[135] 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 in favour of the Applicant 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 *Joseph E Seagram & Sons Ltd et al v Seagram Real Estate Ltd* (1984), 3 CPR (3d) 325 (TMOB); *John Labatt Ltd v Molson Companies Ltd* (1990), 30 CPR (3d) 293 (FCTD) and *Wrangler Apparel Corp v The Timberland Company* (2005), 41 CPR (4th) 223 (FCTD)].

VII THE MATERIAL DATES

[136] The material dates for each ground of opposition pleaded are:

- i) grounds of opposition based on section 30 of the Act: the filing date of the application or the priority date (April 18, 2011) [see *Delectable Publications Ltd v Famous Events Ltd* (1989), 24 CPR (3d) 274 (TMOB) regarding section 30(a); *Georgia-Pacific Corporation v Scott Paper Ltd* (1984), 3 CPR (3d) 469 at 475 (TMOB)]

regarding s. 30(b); and *Tower Conference Management Co v Canadian Management Inc* (1990), 28 CPR (3d) 428 (TMOB) for section 30(i);

ii) ground of opposition based on section 12(1)(e): the date of the Registrar's decision [see *Park Avenue Furniture Corp v Wickes/Simmons Bedding Ltd* (1991), 37 CPR (3d) 413 (FCA)];

iii) ground of opposition based on section 12(1)(d): the date of the Registrar's decision [see *Park Avenue Furniture Corp, op.cit.*];

iv) ground of opposition based on section 16(1)(a): the claimed date of first use (November, 1986) [see *Khan v Turban Brand Products Ltd* (1984), 1 CPR 3d 388 (TMOB) and section 16(1) of the Act]; and

v) ground of opposition based on lack of distinctiveness of the Mark: the filing date of the statement of opposition (May 9, 2014) [see *Metro-Goldwyn-Mayer Inc v Stargate Connections Inc* (2004), 34 CPR (4th) 317 (FCTD)].

[137] As for the ground of opposition based on section 12(1)(b) of the Act, the Opponent argues that the material date is the date of the Registrar's decision and it refers to *Canadian Professional Engineers v Lubrication Engineers Inc* (1992), 41 CPR (3d) 243 (FCA). I note that, in its written argument, while referring to *Fiesta Barbeques Ltd v General Housewares Corp* (2003), 28 CPR (4th) 60 (FCTD), the Applicant claimed that the material date is the date the opposition is decided. However, at the hearing it mentioned that the material date is the filing date of the application, which is the correct interpretation of *Fiesta Barbeques*.

[138] Since *Fiesta Barbeques*, the Registrar has taken the position that the material date to determine the registrability of a trademark under section 12(1)(b) is the filing date of the application, as section 12(2) of the Act clearly specifies that a trademark that is not registrable under 12(1)(b) may nevertheless be so if the applicant can demonstrate, at the filing date of the application, the trademark has been so used in Canada as to have become distinctive.

[139] I consider the material date for a ground of opposition based on section 12(1)(b) of the Act to be the filing date of the application or its priority date (April 18, 2011).

VIII GROUND OF OPPOSITION BASED ON SECTION 30(F) OF THE ACT

[140] For ease of reference I reproduce the ground of opposition pleaded:

contrary to section 30(f), as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Application does not contain particulars of the defined standard that the use of the alleged mark by authorized persons of the Applicant or the Applicant's members in association with services which include *"accounting services; accounting auditing; business auditing; business management services; business management consulting services; provision of information regarding third party businesses; business policy review, development and implementation services; business problem identification, analysis and resolution services; business assistance in identifying and prioritizing tasks; financial analysis; financial appraisals; financial forecasting, financial investment counseling; financial analysis consultation services; financial planning; financial management; research and study services relating to accountancy and finance; professional advisory, information and consultancy services all relating to the research, analysis and development of new and existing organisational and business models, structures, practices and strategies"*, is intended to indicate, and a statement that the Applicant is not engaged in the performance of services provided by authorized persons of the Applicant or the Applicant's members, in association with which the certification mark is used`.

[141] The Opponent argues that the services outlined in this ground of opposition should have been covered by an application for a certification mark. The Opponent contends that since the application should have been filed for the registration of a certification mark, it should have contained particulars of the defined standard that the use of the Mark is intended to indicate and a statement that the Applicant is not engaged in the performance of services such as those in association with which the certification mark is used. Such failure constitutes, according to the Opponent, an independent ground for refusing the application.

[142] The Applicant argues that it was at liberty to file an application to register the Mark either as a “regular mark” or as a “certification mark”. Since the application was filed for the registration of a “regular mark”, it was not necessary that the application contains particulars of the defined standard that the use of the Mark is intended to indicate and a statement that the Applicant is not engaged in the performance of the services mentioned under this ground of opposition.

[143] Finally, the Applicant refers to the affidavit of Mr. Harding where he stated clearly that the Mark is not used as a professional designation.

[144] I agree with the Applicant. It had the choice to file an application to register the Mark as a “regular mark” or as a “certification mark”. There are certain conditions that need to be met in

order to obtain a “certification mark” and perhaps the Applicant was not in a position to meet those requirements. In any event, it is not relevant to speculate on the reasons why the Applicant may have decided to file its application to register the Mark as a “regular mark”.

[145] Therefore, the ground of opposition based on section 30(f) of the Act is dismissed.

IX GROUND OF OPPOSITION BASED ON SECTION 30(I) OF THE ACT

[146] Section 30(i) of the Act only requires the Applicant to declare that it is satisfied that it is entitled to use the Mark in Canada in association with the goods and services described in the application. Such a statement is included in this application. An opponent may rely on section 30(i) in specific cases such as where bad faith by the applicant is alleged [see *Sapodilla Co Ld v Bristol Myers Co* (1974), 15 CPR (2d) 152 (TMOB)] or where there is a violation of a federal statute. There is no allegation of bad faith in the statement of opposition or any evidence in the record to that effect.

[147] There are three separate grounds of opposition based on section 30(i) of the Act, namely:

- contrary to section 30(i), the Applicant cannot have been satisfied that it was entitled to use the alleged mark in Canada as of the priority filing date in that, contrary to section 34, the priority claim based on UK application no. 2578969 is invalid because as of the filing date of the Application, the application filed in the UK was not made by the same applicant. Specifically, the UK application was filed in the name of "The Chartered Institute of Management Accountants". The subject Application was filed in the name of "Chartered Institute of Management Accountants".
- contrary to section 30(i), the Applicant cannot have been satisfied that, as of the alleged date of first use, the priority filing date (which is invalid), the date of filing of the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada because there was and is no legal entity named "Chartered Institute of Management Accountants".
- contrary to section 30(i), the Applicant cannot have been satisfied that, as of the alleged date of first use, the priority filing date (which is invalid), the date of filing of the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada in association with the goods and services described in the Application because the Applicant knew, or ought to have known that, as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, the alleged mark for use in association with the goods and services described in the Application, was and is,

- a prohibited mark contrary to section 9(1)(n)(iii), in that the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official marks
 - CHARTERED ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584; CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690; CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244;

CHARTERED PROFESSIONAL ACCOUNTANTS, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and

CERTIFIED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;
- confusing with the trade-marks **CHARTERED ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANTS** and **CERTIFIED PUBLIC ACCOUNTANT**, all previously used and/or made known in Canada by the Opponent, the Opponent's predecessor in title, namely, Certified Public Accountants Association of Ontario (the "CPAAO") and/or their licensees in association with goods and services including printed and educational publications in the field of accounting, educational and information services in the field of accounting, certification services in the field of accounting, providing accounting services and promoting and maintaining high standards in the accounting profession, prior to the Applicant's alleged date of first use, the priority filing date (which is invalid) and/or the date of filing the Application;
- confusing with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada and previously registered in Canada under registration no.TMA769,859 by Chartered Professional Accountants of Canada or its predecessor in title, The Society of Management Accountants of Canada (collectively referred hereinafter as "CMA Canada"), in association with identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, prior to the Applicant's alleged date of first use, the priority filing date (which is invalid) and/or the date of filing the Application;
- confusing with the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada by the Opponent, formerly Certified Management Accountants of Ontario

("CMAO"), also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada in association with goods and services including printed and educational publications in the field of management accounting, educational and information services in the field of management accounting, establishing and enforcing guidelines in the field of management accounting, providing accounting services, identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, prior to the Applicant's alleged date of first use, the priority filing date (which is invalid) and/or the date of filing the Application;

- clearly descriptive or deceptively misdescriptive of the character or quality of the goods and services described in the Application in that it clearly describes or deceptively misdescribes that the goods and services of the Applicant are offered by or related to a chartered institute or an institute incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants, and that the alleged mark has not been so used in Canada by the Applicant as to have become distinctive at the date of filing the Application;
- a certification mark which cannot be used by the Applicant in the performance of services provided by authorized persons of the Applicant or the Applicant's members, who use the alleged mark as a certification mark to indicate that they or their services have met the standards established by the Applicant; and
- a mark the use of which is prohibited by Ontario's *Chartered Accountants Act, 2010*, S.O. 2010, c.6 Sch. C and *Certified Management Accountants Act, 2010*, S.O. 2010, c. 6, Sch. B and/or their predecessor legislation; and by Ontario's *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3.

[148] The first two grounds described above have not been pursued by the Opponent as stated in Mr. Warner's cross-examination. The Opponent declared that it would no longer be pursuing the section 30(i) grounds based on the alleged improper identification of the Applicant.

[149] Therefore, those two grounds of opposition do not need to be assessed.

[150] Except for the last sub-paragraph of the last prong, this ground of opposition is simply repetitive of other grounds of opposition pleaded by the Opponent namely, that the Mark is confusing with the Opponent's trademarks (grounds of opposition based on sections 2, 16(1)(a), 12(1)(d), and that the Mark so nearly resembles as to be likely to be mistaken for the Opponent's official marks listed above (ground of opposition under section 12(1)(e)); the Mark is clearly

descriptive or deceptively misdescriptive of the character or quality of the Goods and Services (section 12(1)(b) ground of opposition); and the application should have been filed for the registration of a certification mark.

[151] I will assess later those specific grounds of opposition, except for the certification mark issue, which I have already addressed, and the prohibition contained in provincial statutes which I will discuss immediately.

[152] The Opponent is arguing that the Federal Court of Appeal's decision in *Lubrication Engineers, Inc, supra*, is not a precedent upon which the Registrar can rely to support a conclusion that it is not appropriate to support a ground of opposition based on section 30(i) of the Act on non-compliance with provincial statutes.

[153] At the outset, as noted by the Applicant, some of the provincial statutes relied upon by the Opponent to support its ground of opposition were not in force at the material date, namely June 29, 2011, the filing date of the application. The *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3 came into force on May 17, 2017.

[154] Notwithstanding the Opponent's position to the contrary, the Federal Court of Canada, Appeal Division's decision in *Lubrication Engineers, Inc*, is still proper authority to support a conclusion that it is not appropriate to support a ground of opposition based on section 30(i) of the Act on non-compliance with provisions found in provincial statutes.

[155] In any event, even if I were to consider potential non-compliance with a provincial statute as relevant under section 30(i), I would have found that the use of the Mark would not be prohibited by those provincial statutes for the reasons detailed below.

[156] Prior to the hearing, I brought to the parties' attention the following recent decisions: *Orphan Well Association v Grant Thornton* 2019 SCC 5 and *Royal Demaria Wines Co Ltd v Lieutenant Governor in Council*, 2018 ONSC 7525. A third decision of interest was brought up by the Applicant: *Certified General Accountants Association of Ontario v American Institute of Certified Public Accountants* [2013] O.J. No. 5630, rendered by the Ontario Superior Court of Justice and referred to by Mr. Harding and Mr. Ratnayake in their affidavits as detailed above.

[157] In *Grant Thornton*, the Supreme Court reiterated the principle that, in order to trigger the doctrine of federal paramountcy, there needs to be a conflict between provincial and federal legislation.

[158] In *Royal Demaria*, the Ontario Superior Court of Justice stated:

[66] Conflicts triggering the federal paramountcy doctrine will arise in one of two situations:

- (a) There is an operational conflict that arises because it is impossible to comply with both laws; or
- (b) Although it is possible to comply with both laws, the operation of the provincial law frustrates the purpose of the federal enactment. (*Alberta (Attorney General) v. Moloney*, [2015] 3 S.C.R. 327, 2015 SCC 51 (CanLII), at para. 18).

[67] There are several principles that a court must keep in mind when considering an argument based on the doctrine of paramountcy:

- (i) The burden of proof to establish a conflict between federal and provincial legislation rests on the party alleging such a conflict. Discharging that burden is not an easy task. (*Ibid*, at para. 27);
- (ii) The approach of the courts is to embrace cooperative federalism and recognize concurrent federal and provincial jurisdiction in their respective domains. Paramountcy is to be applied with restraint, under the presumption that Parliament intends its laws to co-exist with provincial law. (*Ibid*);
- (iii) The federal Parliament legislating in respect of a matter does not lead to a presumption that it intended to rule out provincial legislation in respect of the same subject (*Canadian Western Bank v. Alberta*, [2007] 2 S.C.R. 3, 2007 SCC 22 (CanLII), at para. 74); and

[68] Unless there is a genuine inconsistency, the court will favour an interpretation of the federal legislation that allows the concurrent operation of both laws. (*Moloney*, at para. 27). Where the court can interpret a federal statute so as not to interfere with a provincial statute that interpretation is to be preferred. (*Western Bank*, at para. 75).

[159] It is interesting to note that in *Royal Demaria* the Court had to decide if there was any conflict between *Vintner's Quality Alliance Act, 1999*, S.O. 1999, c.3 and the *Trademarks Act*. The Court concluded that it was possible to interpret the relevant portions of the *Vintner's Quality Alliance Act* without creating a conflict with the *Trademarks Act*.

[160] In *Certified General Accountants Association of Ontario*, CGAO (as defined above) brought an application against Chartered Institute of Management Accountants, Canada Inc. and the AICPA, amongst others, for a statutory injunction pursuant to section 30(1) of the *Certified General Accountants Act, 2010*, S.O. 2010, c. 6 (*CGA Act*) to enjoin the defendants from using, yet another designation namely, CGMA.

[161] The *CGA Act* prohibits any person, other than a member of CGAO, “to take or use ...the initials “C.G.A.”, “CGA”, “F.C.G.A.” or “FCGA”.” The defendants were using the designation-acronym CGMA or Chartered Global Management Accountant. The Court dismissed the application and interpreted restrictively the relevant provisions of the *CGA Act*. The Court concluded that the use of CGMA does not suggest a “Certified General Accountant” and as such a member of the public would not be confused with the designation CGA or Certified General Accountant.

[162] *Royal Demaria* stands for the proposition that we should try to interpret a provincial statute without creating a conflict with a federal statute. Moreover, the Ontario Superior Court in *Certified General Accountants Association of Ontario* interpreted restrictively the provisions of a provincial statute regulating the use of accountants’ designations.

[163] The Mark is not made of initials and is not a professional designation. Using a strict interpretation of the prohibition specified in a provincial statute, as concluded in *Certified General Accountants Association of Ontario*, I conclude that the use of the Mark would not be prohibited by those provincial statutes.

[164] For all these reasons I dismiss the ground of opposition based on section 30(i) of the Act as reproduced in Annex B.

X GROUND OF OPPOSITION BASED ON SECTION 30(A) OF THE ACT

[165] For ease of reference I reproduce the ground of opposition as pleaded:

contrary to section 30(a), at the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Application does not contain a statement in ordinary commercial terms of the specific services in association with which the alleged mark is alleged to have been used in Canada, in that,

- the services which include "*promoting the business and career interests of certified management accountants through online advertising on applicant's website; provision of information regarding third party businesses; association services, namely promoting and supporting the interests of the certified management accountants*" are not real services provided to the public because they are simply to make the public aware of the services provided by authorized persons of the Applicant or the Applicant's members. Alternatively, if these are real services provided to the public, they are not described in ordinary commercial terms because they do not specify the types of information that are provided regarding third party businesses, or the means or manner by which the promotional and support services are provided;
- the services which include "*accounting services; accounting auditing; business auditing; business management services; business management consulting services; provision of information regarding third party businesses; business policy review, development and implementation services; business problem identification, analysis and resolution services; business assistance in identifying and prioritizing tasks; financial analysis; financial appraisals; financial forecasting, financial investment counseling; financial analysis consultation services; financial planning; financial management; research and study services relating to accountancy and finance; professional advisory, information and consultancy services all relating to the research, analysis and development of new and existing organisational and business models, structures, practices and strategies*" are services provided by authorized persons of the Applicant or the Applicant's members who have met the standards established by the Applicant, for use of a certification mark and thus, these services should be described in ordinary commercial terms in association with a certification mark, and not an ordinary trade- mark; and
- the services which include "*association services being the certification of services provided by members of an association in the field of accountancy and finance*" are not real services provided to the public by the Applicant because they are simply referring to the nature of the services provided by authorized persons of the Applicant or the Applicant's members, in association with a certification mark, and not to any real services provided by the Applicant, in association with an ordinary trade- mark.

[166] With respect to the first prong, the Applicant argues at paragraph 49 of its written argument that there are registrations on the register where the services are described in similar terms. I am disregarding this argument as paragraph 49 of the Applicant's written argument contains references to the register which have not been put into evidence in the record.

[167] The Applicant is arguing that the Opponent has not introduced any evidence that would support this ground of opposition. In fact, the Opponent in its written argument simply repeat the wording used in the Act and its statement of opposition.

[168] The Opponent's argument in the first prong that the services described therein are not real services provided to the public because they are simply to make the public aware of the services provided by the Applicant's own members is, with all due respect, ill founded. The public benefits from the use of the Mark. The Applicant is a professional accountancy organization which provides services to promote the interests of qualified individuals in the field and provides information and advice to the public in the field of accountancy, and provides a service which benefits the public [see paras 76-88, 107, 111 to 118 above].

[169] As for the alternative argument described in the first prong, it should be noted that a statement of services does not need to be as specific as a statement of goods [see *Everything for a Dollar Store (Canada) Inc v Dollar Plus Bargain Centre Ltd*, 1998 CarswellNat 2998]. Moreover, the Opponent has not provided any evidence to support such contention. I would add that, as pointed out by the Applicant, Mr. Warner has described the Opponent's own services in a similar language, i.e. "ICAO promotes and protects the interests of the accounting profession by advocating on behalf of its members and by promoting public awareness of its members." [see Warner Affidavit, para. 14].

[170] With respect to the Opponent's argument that the services described in the second and third prong of that ground of opposition are not real services provided to the public because they are simply referring to a function of the alleged mark, it is the same argument raised under the section 30(f) ground of opposition, put in a different way namely, the application should have been filed for the registration of a certification mark. I already disposed of that argument.

[171] For all these reasons, I dismiss this ground of opposition.

XI GROUND OF OPPOSITION BASED ON SECTION 12(1)(E)

[172] For ease of reference I reproduce the ground of opposition as pleaded:

contrary to section 12(1)(e), as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, including the date of the Registrar's decision, it was and is, a mark the adoption of which is prohibited by section 9(1)(n)(lii), in that the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official marks

CHARTERED ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584;
CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690;
CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244;
CHARTERED PROFESSIONAL ACCOUNTANTS, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and
CERTIFIED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688.

[173] Mr. Warner has attached to his affidavit certified copies of the official marks cited in the Opponent's statement of opposition, except for CHARTERED PUBLIC ACCOUNTANT, No. 920,690 published on May 4, 2011 and CERTIFIED PUBLIC ACCOUNTANT, No. 920,688 published on March 30, 2011. I exercised my discretion and check the register. Such registrations, as well as the others cited above, are extant [see *GH Mumm & Cie et al v Registrar of Trade-marks* (1982), 64 CPR (2d) 223 (FCTD)]. Therefore, the Opponent has met its initial evidential burden.

[174] I consider official marks CHARTERED PUBLIC ACCOUNTANT No. 920,690 and CHARTERED PROFESSIONAL ACCOUNTANTS, No. 922,429 to be the most pertinent ones. If the Opponent is not successful with these official marks, it would not achieve a better result with the other official marks listed above.

[175] The first citation was published prior to the material date while the other was published after the material date. The Opponent relies on the decision of *Canadian Olympic Association v Olympus Optical Co* (1991), 38 CPR (3d) 1 (FCA) to support the argument that, no matter when public notice of an official mark was given, even after the filing date of a pending application, such notice obliges by statute the Registrar to give full effect to the prohibition thus created.

[176] Section 12(1)(e) of the Act stipulates that:

- 12 (1) Subject to section 13, a trademark is registrable if it is not:
- (e) a mark of which the adoption is prohibited by section 9 or 10.

[177] The Applicant, at the hearing, argued that in *Olympus* the Court referred to *Canadian Olympic Association v Allied Corp* (1989), 28 CPR (3d) 161 (FCA) wherein it was ruled that earlier use of a trademark is not caught by the subsequent publication of an official mark. The Applicant debated that the situation in *Olympus* was distinguishable from *Allied* as in *Olympus* the Court had to deal with an earlier pending application and not an earlier use.

[178] The Applicant went on to do an analysis of the language and tense used in sections 9(1)(n)(iii), 12(1)(e) and 2 of the Act to conclude that the material date to dispose of this ground of opposition would be the date of filing of the application. It claimed that such analysis was not made in *Allied* and as such it would be open for the Registrar to revisit this issue.

[179] I am not prepared to follow the path suggested by the Applicant. The Federal Court of Appeal was quite clear in *Allied*, that an official mark, published after the filing date of an application, which is still pending, will constitute a bar to the registration of that pending application.

[180] In *Canadian Council of Professional Engineers v APA- Engineered Wood Assn* (2000), 7 CPR (4th) 239 (FCTD) the Court concluded that in order to offend subparagraph 9(1)(n)(iii) so as to be unregistrable under paragraph 12(1)(e), a proposed mark must either be identical to the official mark or so nearly resemble it so as to be likely to be mistaken for it.

[181] The test therefore requires consideration of more circumstances than the “straight comparison” test, and consideration can be given to the degree of resemblance in appearance or sound or in the idea suggested.

[182] The test does not allow, however, for consideration of all the circumstances under subsection 6(5) of the Act, and therefore the nature of the goods and/or services are not relevant circumstances for the purposes of confusion between an official mark and a regular mark. Consequently, the fact that both parties’ services relate to the accounting field and are provided to accountants is not relevant in the context of this ground of opposition.

[183] I agree with the Applicant that the Mark is clearly not identical to the Opponent's official marks CHARTERED PUBLIC ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANTS. The Mark contains the additional words THE, INSTITUTE, OF and MANAGEMENT.

[184] The Opponent argues the existence of a family of official marks listed under this ground of opposition. The Federal Court of Appeal accepted the argument of family of official marks but in the context of an analysis under section 6 of the Act, which is not the case here. The ground of opposition under analysis is based on section 12(1)(e), wherein section 6 is not in issue [see *Techniquip Ltd v Canadian Olympic Assn* (1999) 3 CPR (4th) 298 (FCA)].

[185] In his affidavit, Mr. Warner did file some evidence of use, within the meaning of section 4 of the Act, of the official marks CHARTERED ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANT [see sections III.1.c and III.2.c above]. As stated in *McDonald's Corp v Yogi Yogurt Ltd* (1982) 6 CPR (2d) 101 (FCTD), in order to substantiate the existence of a family of trademarks, not only registration of the marks must be proven, there must be evidence of use of each one of them. I am fully aware that the *Yogi Yogurt Ltd* decision was rendered in the context of a section 12(1)(d) ground of opposition. If the concept of a family of marks is applicable to a family of official marks, I do not see why, by analogy, the principle enunciated in *Yogi Yogurt* would not equally apply to a family of official marks.

[186] The evidence of use of only two official marks does not constitute use of a family of trademarks as there has to be evidence of use of more than two trademarks to constitute a family of trademarks [see *Clos St-Denis Inc v Verger du Minot Inc* 2014 FC 997]. Consequently, the official mark CHARTERED ACCOUNTANT cannot benefit from a wider scope of protection derived from the existence of a family of official marks.

[187] The addition of the words THE, INSTITUTE, OF and MANAGEMENT makes the Mark, as a whole different visually, in sound and in the idea suggested by the Mark, when comparing it to the Opponent's official marks CHARTERED PUBLIC ACCOUNTANT and CHARTERED PROFESSIONAL ACCOUNTANTS. The Mark refers to a chartered

association or institute while the Opponent's official marks suggest a professional designation.

[188] Consequently, I dismiss this ground of opposition.

XII GROUND OF OPPOSITION BASED ON SECTION 30(B) OF THE ACT

[189] As for any grounds of opposition raised by the Opponent, it has the initial burden of proof. It is light because the facts regarding an applicant's first use are particularly within the knowledge of the applicant.[see *Tune Masters v Mr P's Mastertune Ignition Services Ltd* (1986), 10 CPR (3d) 84 (TMOB) at p. 89]. This burden may be met by reference not only to the opponent's evidence but also to the applicant's evidence [see *John Labatt Ltd v Molson Cos* (1990), 30 C.P.R. (3d) 293 (FCTD), at 89]. However, while an opponent may rely upon the applicant's evidence to meet its evidential burden in relation to this ground, in order to do so, it must show that the applicant's evidence is "clearly" inconsistent with the applicant's claims set forth in its application [see *Ivy Lea Shirt Co v Muskoka Fine Watercraft & Supply Co* (1999), 2 CPR (4th) 562 (TMOB), at 565 -6, aff'd (2001), 11 CPR (4th) 489 (FCTD)].

[190] The Opponent refers to the following goods and services included in the Goods and Services:

Goods:

computer software for collecting, retrieving, and calculating financial statistics, and creating reports thereof in the field of management accountancy; computer software for collecting, retrieving, and calculating financial statistics, and creating reports thereof, and for providing electronic books, study guides and study courses to assist with examination preparation in the field of management accountancy downloadable from the Internet; USB drives featuring information on accounting management services, auditing services, business management services, and professional association services in the field of management accounting; MP3s, JPEGs, MPEGs, CDs and DVDs featuring information relating to management accountancy; recordings of sound and images stored in digital or analogue form, namely universal bus flash drives, MP3s, JPEGs, MPEGs, video discs, CDs, mini discs, DVDs, audio tapes and video tapes, featuring information relating to management accountancy;

Services:

promoting the business and career interests of certified management accountants through online advertising on applicant's website; production and rental of educational audio tape,

film, video, MP3s, JPEGs, MPEGs, CDs and DVDs in the field of management accountancy;

[191] The application was filed on the basis of use since at least as early as November 1986 , which is assumed to be the last day of that month [see *Lise Watier Cosmétiques Inc v Villoresi* 2009 CarswellNat 1700 (TMOB)] in association with all of the Goods and Services. However, the Opponent argues that the goods and services listed in the previous paragraph did not exist on November 30, 1986. In fact Mr. Harding admitted that the list of Goods and Services, contained in paragraph 6 of his affidavit (3 pages long), includes items that would not have been in existence on November 30, 1986, such as DVDs, USB drives, and items that are downloadable from the Internet. He also mentioned that he did not look specifically for the information related to the Applicant's activities in Canada in preparation for the drafting of his affidavit but for the Applicant's activities worldwide. Moreover, when asked if he could provide a list of the goods that were sent to Canada and which services were provided in Canada in November 1986 he could not. Finally, he could not provide the date on which the Applicant first provided the Goods and Services in Canada [see Harding transcript at pages 18 to 20 inclusive].

[192] Moreover, during his cross-examination, Mr. Harding also admitted that the Applicant does not render the accounting services described in the application. It is its members who provide them and they are not provided in association with the Mark. Finally, there is no evidence of the existence of a license agreement between the Applicant and its members to use the Mark in association with these services.

[193] The Opponent argues that it has met its light evidential burden and has put serious doubt on the validity of the date of first use claimed in the application in association with each of the Goods and Services.

[194] The Applicant, at the hearing, suggested that the case be split in two parts; the goods and services not used as of November 30, 1986 and the second portion, the others. It argues that the questions asked to Mr. Harding were too general and that is why he was unable to provide an answer. Moreover, it argues that the content of the affidavit of Mr. Harding does not affect the initial evidentiary burden under a section 30(b) ground of opposition as it was filed for the purposes of the sections 12(1)(b) and 2 grounds of opposition and the relevant date is the filing

date of the application. Mr. Harding's affidavit is dated after the relevant date. Finally, the Applicant submits that the claimed date of first use coincides with the Applicant's name change and therefore there are no inconsistencies with the claimed date of first use alleged in the application.

[195] I agree with the Opponent. Under this ground of opposition, it has a light evidential burden as all the information concerning the claimed date of first use of the Mark in Canada should be within the knowledge of the Applicant. The Opponent has raised serious inconsistencies. The very nature of some of the goods and services as described above could not have been offered or sold in Canada as of the claimed date of first use. It has been admitted by Mr. Harding during his cross-examination. Also Mr. Harding was asked if he knew the date of first use for each of the items listed in the application and reproduced at paragraph 6 of his affidavit and Mr. Harding did not know. Finally, Mr. Harding admitted that the accounting services are not provided by the Applicant itself.

[196] Given that the Opponent has met its initial burden, the Applicant had the burden to provide evidence that it first used the Mark in Canada as early as November 30, 1986 in association with each of the Goods and Services. It failed to do so.

[197] Consequently, this ground of opposition is maintained.

XIII GROUND OF OPPOSITION BASED ON SECTION 12(1)(B) OF THE ACT

[198] While the legal burden is upon an applicant to show that its trademark is registrable, there is an initial evidential burden upon an opponent in respect of this ground to adduce sufficient admissible evidence which, if believed, would support the truth of its allegations that the applied-for trademark is clearly descriptive or deceptively misdescriptive of the character or quality of the applicant's goods and services or their place of origin [section 12(1)(b) of the Act].

[199] The test to be applied when assessing whether a trademark violates section 12(1)(b) of the Act has been summarized by the Federal Court of Appeal in *Ontario Teachers' Pension Plan Board v Canada* (2012), 2012 FCA 60 (CanLII), 99 CPR (4th) 213 at para 29:

It is trite law that the proper test for a determination of whether a trademark is clearly descriptive is one of first impression in the mind of a normal or reasonable person. [...] One should not arrive at a determination of the issue by critically analyzing the words of the trademark, but rather by attempting to ascertain the immediate impression created by the trademark in association with the wares or services with which it is used or proposed to be used. In other words, the trademark 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 trademark is descriptive of the wares or services (see: *Hughes on Trademarks*, 2d ed, loose-leaf (consulted on February 7, 2012), (Markham: LexisNexis, 2005), pp. 629-631 at para. 30; Milan Chromecek and Stuart C. McCormack, *World Intellectual Property Guidebook Canada*, (New York: Matthew Bender & Co. Inc.1991) at pp. 6-61 to 6-68; see also *Drackett Co. of Canada v. American Home Products Corp.* (1968), 55 C.P.R. 29 (Can. Ex. Ct.), at pp. 33-34 ("*Drackett*"); and *Molson* (FCA) at para. 30). 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 (see *Drackett* at 34; *GWG Ltd. v. Canada (Registrar of Trade Marks)* (1981), 55 C.P.R. (2d) 1 (Fed. T.D.), at 6; *Assn. of Professional Engineers (Ontario) v. Canada (Registrar of Trade Marks)* (1959), 31 C.P.R. 79 (Can. Ex. Ct.), at 88). (My underlined)

[200] It has been determined that whether a trademark is clearly descriptive of the character or quality of the goods or services is to be assessed from the point of view of the average retailer, consumer or everyday user of the type of goods or services it is associated with [see *Drackett Co of Canada Ltd v American Home Products Corp* (1968), 55 CPR 29 (Ex Ct) at 34; *Wool Bureau of Canada v Canada (Registrar of Trade Marks)* (1978), 40 CPR (2d) 25, 1978 CarswellNat 699 (FCTD); *Oshawa Group Ltd v Canada (Registrar of Trade Marks)* (1980), 46 CPR (2d) 145 (FCTD), *A Lassonde Inc v Canada (Registrar of Trade Marks)* 2001 FCA 207, and *Stephan Cliche v Canada* 2012 FC 564 (CanLII)].

[201] The Mark must not be carefully analyzed but must be considered in its entirety as a matter of immediate impression [*Wool Bureau of Canada Ltd v Registrar of Trademarks* (1978), 40 CPR (2d) 25 (FCTD) at 27-8; *Atlantic Promotions Inc v Registrar of Trademarks* (1984), 2 CPR (3d) 183 (FCTD) at 186]. Finally, one must apply common sense in making the determination about descriptiveness [*Neptune SA v Canada (Attorney General)* 2003 FCT 715 (CanLII)].

[202] 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 Trademarks)* (1990), 34 CPR (3d) 154 (FCTD); *e-Funds Ltd v Toronto-Dominion Bank* (2007), 61 CPR (4th) 475 at para 15 (TMOB)].

[203] It is important to note that Mr. Harding made it clear that the Mark is not used as a professional designation [see paragraph 18 of his affidavit].

[204] Given that the Mark is neither a professional designation nor a certification mark, I must determine whether the Mark is clearly descriptive or deceptively misdescriptive of the Goods and Services within the meaning of section 12(1)(b) of the Act by applying the principles outlined above.

[205] The Opponent points out that “the services contained in the Application include certification of education and training awards meeting defined standards in the field of management accounting; certification of educational and training standards meeting defined standards in the field of management accounting; association services being the certification of services provided by members of an association in the field of accountancy and finance; accreditation of accountants for quality or standards;” (emphasis added by the Opponent).

[206] The Opponent also argues that Mr. Harding describes the Applicant as “a professional body of management accountants” which was “incorporated under the Royal Charter Byelaws and Regulations granted by Queen Elizabeth the Second in 1975” [see Harding Affidavit at para. 2].

[207] Consequently, according to the Opponent, the Mark clearly describes that the Goods and Services are provided by a chartered institute comprised of management accountants.

[208] In its written argument, the Applicant refers to applications or registrations for trademarks that are used with membership or association services or related types of services offered to their membership. Those citations have not been put into evidence in the record. If the Applicant intended to rely on those citations in its written argument or at the hearing, it had to introduce those citations as evidence in the record. I shall ignore them. This is not a situation similar to the one in *Canadian Parking Equipment Ltd v Registrar of Trade Marks* (1994), 34 CPR (3d) 154 (FCTD). In that case the applicant referred to citations from the register before the

examiner at the examination stage of the application. Here, we are at the opposition stage, an adversarial process, where facts must be put into evidence. There is no reference to these citations in the Applicant's evidence or in its counter statement.

[209] Under, these circumstances, I am not inclined to exercise my discretionary power to check the register.

[210] The test I have to apply is the following: would a casual consumer of the Goods and Services in Canada think, at the filing date of the application, on a first impression basis, that the Mark, when associated with them, clearly describes the character or quality of those Goods and Services. I do think so.

[211] I believe that a Canadian casual consumer of the Goods and Services will think upon first impression of the Mark that the Goods and those association services are provided by a chartered institute comprised of management accountants.

[212] The Applicant, in its written argument and at the hearing, argued that the Registrar withdrew its objection that the Mark was clearly descriptive. At the examination stage the Registrar needs to be satisfied that the trademark is not registrable to refuse the application [see section 37 of the Act], while under section 38, in an opposition process, the Registrar must take into consideration all the evidence in the file and the arguments raised by both parties to determine if the trademark applied for is registrable [see *Carling Breweries Ltd v Molson Cos* 1984 CarswellNat 83 (FCTD)].

[213] The Applicant argues that if I consider that the Mark is clearly descriptive within the meaning of section 12(1)(b), I should conclude, with the evidence in the file, that the Mark has become distinctive at the filing date of the application within the meaning of section 12(2) of the Act. It has the burden to show that the Mark has acquired a dominant secondary meaning in Canada in relation to the Applicant's Goods and Services [see *Carling, supra*]. To claim the benefit of this section, the Applicant is required to provide evidence of both prior use and acquired distinctiveness [see *MC Imports Inc v AFOD Ltd*, 2016 FCA 60 at para, 76]. That burden on the Applicant is a heavy one [See *Carling, supra*].

[214] The information provided by Mr. Harding and Mr. Ratnayake on the use of the Mark in Canada is detailed in sections III.6.b and III.6.c above. It falls short of establishing that the Mark has become distinctive throughout Canada as of June 29, 2011 for the reasons detailed hereinafter.

[215] With respect to Mr. Harding's affidavit:

- There is no information on the number of Canadians who visited the Applicant's website per year;
- There is no information on the number of Canadians who attended the conferences identified in his affidavit;
- He refers to events hosted by CIMA-Global. There is no information if those events were held in Canada and if so where and when. Also how many Canadians attended those events?
- As for the publications identified in his affidavit, he does not mention how many copies were issued and to how many Canadians they were distributed;
- He mentioned during his cross-examination that some of the Goods were never sold but were given away.

[216] Mr. Ratnayake provides some numerical information but it fails to prove that the Mark has become distinctive of the Goods and Services in Canada as of June 29, 2011 in that:

- The breakdown of the annual membership in Canada never exceeded 1261 before the material date with over 800 to 885 in Ontario and less than 150 in British Columbia and Alberta and less than 30 in Quebec. Consequently, any reference to distribution of magazines, literature, newsletters to the membership in Canada is of very limited value;
- The annual breakdown of money spent in Canada for actual promotion provided for the period between 1994 and 2010 inclusive varies from over \$300 to over \$32,000 for a total of approximately \$245,000 during a period of 16 years. There is no breakdown by province;
- There is no information on the number of Canadians who visited the website of CIMA Canada;
- There is no information on the distribution of the promotional material illustrated in Exhibit 17 namely, how many were distributed per item, per province, per year;
- On the promotional events or sponsored events held in Canada, there is no information on the number of attendees; also, they were mainly held in Toronto.

[217] There is however an admission made by Mr. Warner that the Applicant is known in Canada and Ontario for many years and is “a significant player in global accounting” [see Warner cross-examination pg. 10:20-11:11]. I do not believe that this admission in itself is sufficient to cure any defects in the Applicant’s evidence to prove that the Mark has become distinctive in Canada or in a specific area of Canada at the filing date of the application.

[218] The Applicant tried to obtain an admission from Mr. Warner that the Applicant is well known in Canada but Mr. Warner denied it.

[219] Consequently, I conclude that the Applicant has not met its burden to prove, on a balance of probabilities, despite the Mark being clearly descriptive of the character and quality of the Goods and Services, that it has become distinctive through its use in Canada at the filing date of the application so that it was registrable within the meaning of section 12(2) of the Act.

[220] Therefore, this ground of opposition is maintained.

XIV GROUND OF OPPOSITION BASED ON SECTION 2 (DISTINCTIVENESS)

[221] For the purpose of this decision I only need to address the last prong of this ground of opposition which reads as follows:

the alleged mark was and is clearly descriptive or deceptively misdescriptive of the character or quality of the goods and services described in the Application in that it clearly describes or deceptively misdescribes that the goods and services of the Applicant are offered by or related to a chartered institute or an institute incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants, and that the alleged mark has not been so used in Canada by the Applicant as to have become distinctive at the date of filing the Application.

[222] It is successful. It has been held that a trademark found to be clearly descriptive of the character or quality of the goods or services is necessarily non-distinctive and cannot serve to distinguish those goods or services from the goods or services of others [see *Canadian Council of Professional Engineers v APA - The Engineered Wood Assn* (2000), 7 CPR (4th) 239 (FCTD)].

XV GROUNDS OF OPPOSITION BASED ON SECTIONS 16(1)(A) AND 12(1)(D) OF THE ACT

[223] Given that the Opponent has been successful under three separate grounds of opposition, it is not necessary for me to rule on those grounds of opposition.

XVI DISPOSITION

[224] Pursuant to the authority delegated to me under section 63(3) of the Act, I refuse the application pursuant to section 38(12) of the Act.

Jean Carrière
Member
Trademarks Opposition Board
Canadian Intellectual Property Office

ANNEX A

Goods

- (1) Computer software for collecting, retrieving, and calculating financial statistics, and creating reports thereof in the field of management accountancy; computer software for collecting, retrieving, and calculating financial statistics, and creating reports thereof, and for providing electronic books, study guides and study courses to assist with examination preparation in the field of management accountancy downloadable from the Internet; USB drives featuring information on accounting management services, auditing services, business management services, and professional association services in the field of management accounting; magnetically encoded cards for accessing buildings; magnetically encoded cards for identification purposes; calculators; downloadable electronic publications in the field of management accountancy; computer application software for receiving, recording, storing, transmitting, and reproducing sound and images relating to management accountancy; MP3s, JPEGs, MPEGs, CDs and DVDs featuring information relating to management accountancy; recordings of sound and images stored in digital or analogue form, namely universal bus flash drives, MP3s, JPEGs, MPEGs, video discs, CDs, mini discs, DVDs, audio tapes and video tapes, featuring information relating to management accountancy; mouse mats; printed matter, namely books, periodicals, journals, magazines and newsletters relating to management accountancy; instructional and teaching materials, namely workbooks and study texts relating to management accountancy; education and training course materials, namely handbooks, manuals and guides relating to management accountancy; printed business reports; printed guidelines; stationery, namely, letterhead, envelopes, business cards, memo pads; writing and drawing instruments; pens, pencils; folders; diaries, calendars and address books. (The Goods)

Services

- (1) Accounting services; account auditing; business auditing; promoting the business and career interests of certified management accountants through online advertising on applicant's website; business management services; business research services, namely market research services, focus group services, product development services, business surveys; business management consulting services; provision of information regarding third party businesses; business policy review, development and implementation services; business problem identification, analysis and resolution services; business assistance in identifying and prioritizing tasks; employment research services; employment consultancy services; employment information services; career planning services; market research services; compilation of information into computer databases; database management services; association services, namely promoting and supporting the interests of the certified management accountants and providing access to databases containing information relating to management accountancy; financial analysis; financial appraisals; financial forecasting, financial investment counseling; financial analysis consultation services; financial planning; financial management; student loan and credit

services; tuition services; insurance services; financial sponsorship of education and training activities and conferences; educational services, namely organizing and conducting classes, workshops, training courses, correspondence courses, lectures, seminars, symposiums, conferences and exhibitions in the field of management accounting; continual professional development tuition services in the field of management accountancy; examination services, namely, conducting examination of students of certified management accounting apprenticeship programs for membership status and professional designation status; organizing, arranging and conducting examinations of students for certification of management accounting credentials; electronic examination processes, namely, conducting examination of students of management accounting apprenticeship programs for membership status of professional designation status; educational assessment services, namely, assessing quality of courses and programs offered for certified management accounting apprenticeship programs; skills assessment services, namely, assessing and testing of skills and qualifications of students enrolled in certified management accounting programs; providing instruction to individuals and organizations in the field of certified management accounting; organisation of educational events, namely, seminars, workshops, symposiums, conferences, trade shows, and career shows in the field of certified management accounting; providing facilities for classes, workshops, seminars, symposiums, conferences, examinations and exhibitions; rental of educational examination rooms; rental of rooms and buildings for educational and training purposes; library services; production and rental of educational audio tape, film, video, MP3s, JPEGs, MPEGs, CDs and DVDs in the field of management accountancy; provision of electronic books, study guides and study courses to assist with examination preparation in the field of management accountancy; electronic publishing services; vocational guidance; certification of education and training awards meeting defined standards in the field of management accounting; certification of educational and training standards meeting defined standards in the field of management accounting; certification of educational examiners and educational examining bodies meeting defined standards in the field of management accounting; accreditation of educational examiners and educational examining bodies meeting defined standards in the field of management accounting; career advisory services; design of syllabuses, examination systems, examinations and tests; event planning; association services being the certification of services provided by members of an association in the field of accountancy and finance; accreditation of accountants for quality or standards; providing quality assurance of qualification in the field of management accountancy; research and study services relating to accountancy and finance; providing quality assurance of certification programs offered by others for certification of management accountants; professional representation and lobbying services in the field of accountancy, certification of individuals meeting prescribed educational standards in the field of management accounting, certifying individual attainment, materials and services meeting prescribed standards in the field of management accounting; professional advisory, information and consultancy services all relating to the research, analysis and development of new and existing organisational and business models, structures, practices and strategies. (The Services)

ANNEX B

The grounds of opposition are as follows:

(a) Paragraph 38(2)(a)

The Application does not conform to the requirements of section 30 in that,

- i) contrary to section 30(i), the Applicant cannot have been satisfied that it was entitled to use the alleged mark in Canada as of the priority filing date in that, contrary to section 34, the priority claim based on UK application no. 2578969 is invalid because as of the filing date of the Application, the application filed in the UK was not made by the same applicant. Specifically, the UK application was filed in the name of "The Chartered Institute of Management Accountants". The subject Application was filed in the name of "Chartered Institute of Management Accountants".
- ii) contrary to section 30(i), the Applicant cannot have been satisfied that, as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada because there was and is no legal entity named "Chartered Institute of Management Accountants".
- iii) contrary to section 30(a), at the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Application does not contain a statement in ordinary commercial terms of the specific services in association with which the alleged mark is alleged to have been used in Canada, in that,
 - o the services which include *"promoting the business and career interests of certified management accountants through online advertising on applicant's website; provision of information regarding third party businesses; association services, namely promoting and supporting the interests of the certified management accountants"* are not real services provided to the public because they are simply to make the public aware of the services provided by authorized persons of the Applicant or the Applicant's members. Alternatively, if these are real services provided to the public, they are not described in ordinary commercial terms because they do not specify the types of information that are provided regarding third party businesses, or the means or manner by which the promotional and support services are provided;
 - o the services which include *"accounting services; accounting auditing; business auditing; business management services; business management consulting services; provision of information regarding third party businesses; business policy review, development and implementation services; business problem identification, analysis and resolution services; business assistance in identifying and prioritizing tasks; financial analysis; financial appraisals; financial forecasting, financial investment counseling; financial analysis consultation services; financial planning; financial management; research and study services relating to accountancy and finance; professional advisory, information and consultancy services all*

- relating to the research, analysis and development of new and existing organisational and business models, structures, practices and strategies" are services provided by authorized persons of the Applicant or the Applicant's members who have met the standards established by the Applicant, for use of a certification mark and thus, these services should be described in ordinary commercial terms in association with a certification mark, and not an ordinary trade- mark; and*
- *the services which include "association services being the certification of services provided by members of an association in the field of accountancy and finance" are not real services provided to the public by the Applicant because they are simply referring to the nature of the services provided by authorized persons of the Applicant or the Applicant's members, in association with a certification mark, and not to any real services provided by the Applicant, in association with an ordinary trade- mark.*
- iv) *contrary to section 30(b), the Applicant has not used the alleged mark in Canada in association with each of the goods and services described in the Application as of the alleged date of first use.*
- Alternatively, if the Applicant did sell or perform each of the goods and services described in the Application in Canada as of the alleged date of first use, said sale or performance was not in association with the alleged mark THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS, but was in association with the mark CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS.
- Moreover, the Applicant has not used the alleged mark in Canada in association with the services which include *"accounting services; accounting auditing; business auditing; business management services; business management consulting services; provision of information regarding third party businesses; business policy review, development and implementation services; business problem identification, analysis and resolution services; business assistance in identifying and prioritizing tasks; financial analysis; financial appraisals; financial forecasting, financial investment counseling; financial analysis consultation services; financial planning; financial management; research and study services relating to accountancy and finance; professional advisory, information and consultancy services all relating to the research, analysis and development of new and existing organisational and business models, structures, practices and strategies"* because these services are provided by authorized persons of the Applicant or the Applicant's members in association with a certification mark and are not real services provided by the Applicant in association with an ordinary trade-mark that is the subject of this Application. Furthermore, any use of a certification mark by authorized persons of the Applicant or the Applicant's members in providing these said services was not in association with the alleged mark THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS.
- v) *contrary to section 30(f), as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and at all relevant times, the Application does not contain particulars of the defined standard that the use of the*

alleged mark by authorized persons of the Applicant or the Applicant's members in association with services which include *"accounting services; accounting auditing; business auditing; business management services; business management consulting services; provision of information regarding third party businesses; business policy review, development and implementation services; business problem identification, analysis and resolution services; business assistance in identifying and prioritizing tasks; financial analysis; financial appraisals; financial forecasting, financial investment counseling; financial analysis consultation services; financial planning; financial management; research and study services relating to accountancy and finance; professional advisory, information and consultancy services all relating to the research, analysis and development of new and existing organisational and business models, structures, practices and strategies"*, is intended to indicate, and a statement that the Applicant is not engaged in the performance of services provided by authorized persons of the Applicant or the Applicant's members, in association with which the certification mark is used;

- vi) contrary to section 30(i), the Applicant cannot have been satisfied that, as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, it was entitled to use the alleged mark in Canada in association with the goods and services described in the Application because the Applicant knew, or ought to have known that, as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, the alleged mark for use in association with the goods and services described in the Application, was and is,
 - a prohibited mark contrary to section 9(1)(n)(iii), in that the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official marks
 - CHARTERED ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584;
 - CHARTERED PUBLIC ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690;
 - CHARTERED PROFESSIONAL ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244;
 - CHARTERED PROFESSIONAL ACCOUNTANTS**, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and
 - CERTIFIED PUBLIC ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688;
 - confusing with the trade-marks **CHARTERED ACCOUNTANT;**
CHARTERED PUBLIC ACCOUNTANT;
CHARTERED PROFESSIONAL ACCOUNTANT; **CHARTERED PROFESSIONAL ACCOUNTANTS** and
CERTIFIED PUBLIC ACCOUNTANT,
 all previously used and/or made known in Canada by the Opponent, the Opponent's predecessor in title, namely, Certified Public Accountants Association of Ontario (the "CPAAO") and/or their licensees in association with goods and services including printed and educational publications in the field of accounting,

educational and information services in the field of accounting, certification services in the field of accounting, providing accounting services and promoting and maintaining high standards in the accounting profession, prior to the Applicant's alleged date of first use, the priority filing date (which is invalid) and/or the date of filing the Application;

- confusing with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada and previously registered in Canada under registration no. TMA769,859 by Chartered Professional Accountants of Canada or its predecessor in title, The Society of Management Accountants of Canada (collectively referred hereinafter as "CMA Canada"), in association with identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, prior to the Applicant's alleged date of first use, the priority filing date (which is invalid) and/or the date of filing the Application;
- confusing with the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used or made known in Canada by the Opponent, formerly Certified Management Accountants of Ontario ("CMAO"), also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada in association with goods and services including printed and educational publications in the field of management accounting, educational and information services in the field of management accounting, establishing and enforcing guidelines in the field of management accounting, providing accounting services, identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, prior to the Applicant's alleged date of first use, the priority filing date (which is invalid) and/or the date of filing the Application;
- clearly descriptive or deceptively misdescriptive of the character or quality of the goods and services described in the Application in that it clearly describes or deceptively misdescribes that the goods and services of the Applicant are offered by or related to a chartered institute or an institute incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants, and that the alleged mark has not been so used in Canada by the Applicant as to have become distinctive at the date of filing the Application;
- a certification mark which cannot be used by the Applicant in the performance of services provided by authorized persons of the Applicant or the Applicant's members, who use the alleged mark as a certification mark to indicate that they or their services have met the standards established by the Applicant; and
- a mark the use of which is prohibited by Ontario's *Chartered Accountants Act, 2010*, S.O. 2010, c.6 Sch. C and *Certified Management Accountants Act, 2010*, S.O. 2010, c. 6, Sch. B and/or their predecessor legislation; and by Ontario's *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3.

(b) Paragraph 38(2)(b)

The alleged mark for use in association with the goods and services described in the Application is not registrable in that,

- contrary to section 12(1)(b), as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, including the date of the Registrar's decision, the alleged mark for use in association with the goods and services described in the Application, was and is clearly descriptive or deceptively misdescriptive of the character or quality of the goods and services described in the Application in that it clearly describes or deceptively misdescribes that the goods and services of the Applicant are offered by or related to a chartered institute or an institute incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants, and that, contrary to section 12(2), the alleged mark has not been so used in Canada by the Applicant as to have become distinctive at the date of filing the Application;
- contrary to section 12(1)(d), as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, including the date of the Registrar's decision, the alleged mark for use in association with the goods and services described in the Application, was and is confusing with the certification mark CERTIFIED MANAGEMENT ACCOUNTANT (TMA769,859), registered by CMA Canada in association with identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities; and
- contrary to section 12(1)(e), as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, including the date of the Registrar's decision, it was and is, a mark the adoption of which is prohibited by section 9(1)(n)(lii), in that the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official marks

CHARTERED ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584;

CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690;

CHARTERED PROFESSIONAL ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244;

CHARTERED PROFESSIONAL ACCOUNTANTS, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and

CERTIFIED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688.

(c) Paragraph 38(2)(c)

The Applicant is not the person entitled to registration of the alleged mark in that, contrary to section 16(1)(a), as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or at all relevant times, it was and is confusing with:

- the trade-marks **CHARTERED ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANTS** and **CERTIFIED PUBLIC ACCOUNTANT**, all previously used and/or made known in Canada by the Opponent, the Opponent's predecessor in title, namely CPAAO, and/or their licensees in association goods and services including printed and educational publications in the field of accounting, educational and information services in the field of accounting, certification services in the field of accounting, providing accounting services and promoting and maintaining high standards in the accounting profession; and
- the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, previously used and/or made known in Canada by the Opponent, formerly CMAO. also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada, in association with goods and services including printed and educational publications in the field of management accounting, educational and information services in the field of management accounting, establishing and enforcing guidelines in the field of management accounting, providing accounting services, identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities.

The Opponent, the Opponent's predecessor in title, namely CPAAO, the Opponent, formerly CMAO, and/or CMA Canada have not abandoned their rights to the trade-marks **CHARTERED ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANTS; CERTIFIED PUBLIC ACCOUNTANT** and **CERTIFIED MANAGEMENT ACCOUNTANT** in Canada.

(d) Paragraph 38(2)(d)

The alleged mark is not distinctive of the Applicant in that, as of the alleged date of first use, the priority filing date (which is invalid), the date of filing the Application and/or relevant times, including the date of the opposition,

- the alleged mark consists of, or so nearly resembles as to be likely to be mistaken for, the Opponent's official marks
CHARTERED ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on April 29, 2009 under No. 916,584;
CHARTERED PUBLIC ACCOUNTANT, for which public notice was given under s.9(1)(n)(iii) on May 4, 2011 under No. 920,690;

CHARTERED PROFESSIONAL ACCOUNTANT for which public notice was given under s.9(1)(n)(iii) on August 24, 2011 under No. 921,244; **CHARTERED PROFESSIONAL ACCOUNTANTS**, for which public notice was given under s.9(1)(n)(iii) on October 9, 2013 under No. 922,429; and **CERTIFIED PUBLIC ACCOUNTANT**, for which public notice was given under s.9(1)(n)(iii) on March 30, 2011 under No. 920,688,

- the alleged mark does not distinguish nor is it adapted to distinguish the goods and services of the Applicant from the goods and services of the Opponent and/or the Opponent's predecessor in title, namely CPAAO, including printed and educational publications in the field of accounting, educational and information services in the field of accounting, certification services in the field of accounting, providing accounting services and promoting and maintaining high standards in the accounting profession, sold, performed and/or advertised in Canada by the Opponent, the Opponent's predecessor in title, namely CPAAO, and/or their licensees, in association with the trade-marks **CHARTERED ACCOUNTANT; CHARTERED PUBLIC ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANT; CHARTERED PROFESSIONAL ACCOUNTANTS** and/or **CERTIFIED PUBLIC ACCOUNTANT**, which were all previously used and/or made known in Canada,
- the alleged mark does not distinguish nor is it adapted to distinguish the goods and services of the Applicant from the goods and services of the Opponent, formerly CMAO, also previously known as The Society of Management Accountants of Ontario, and/or CMA Canada including printed and educational publications in the field of management accounting, educational and information services in the field of management accounting, establishing and enforcing guidelines in the field of management accounting, providing accounting services, identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax author[ities], sold, performed and/or advertised in Canada by the Opponent, formerly CMAO, also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada in association with the trade-mark **CERTIFIED MANAGEMENT ACCOUNTANT**, which was previously used and/or made known in Canada;
- the alleged mark does not distinguish nor is it adapted to distinguish the goods and services of the Applicant from the services of CMA Canada, for identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information used by businesses to plan, evaluate and control appropriate use of resources; and preparing financial reports for shareholders, creditors, regulatory agencies and tax authorities, in association with the certification mark **CERTIFIED MANAGEMENT ACCOUNTANT**, which was previously registered and used and/or made known in Canada.
- the alleged mark was and is clearly descriptive or deceptively misdescriptive of the character or quality of the goods and services described in the Application in that it clearly describes or deceptively misdescribes that the goods and services of the Applicant are offered by or related to a chartered institute or an institute

incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants, and that the alleged mark has not been so used in Canada by the Applicant as to have become distinctive at the date of filing the Application.

ANNEX C

Application Number	Trademark	Applicant	Opponent	Grounds of opposition
1533727	THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS	CIMA	ICAO	2, 12(1)(b), 12(1)(d), 12(1)(e), 16(1)(a), 30(a), 30(b), 30(f) and 30(i)
1533727	THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS	CIMA	CMAO	2, 12(1)(b), 12(1)(d), 12(1)(e), 16(1)(a), 30(a), 30(b), 30(f) and 30(i)
1533728	CIMA & Design	CIMA	CPAO	2, 12(1)(b), 12(1)(d), 16(1)(a), 30(a), 30(b), 30(f) and 30(i)
1533729	CIMA	CIMA	CPAO	2, 12(1)(b), 12(1)(d), 16(1)(a), 30(a), 30(b), 30(f) and 30(i)
1531402	CIMA STRATEGIC SCORECARD	CIMA	CPAO	2, 12(1)(d), 16(1)(a), 30(b), 30(f) and 30(i)

ANNEX D

certification mark means a mark that is used for the purpose of distinguishing or so as to distinguish goods or services that are of a defined standard with respect to

- (a) the character or quality of the goods or services,
- (b) the working conditions under which the goods have been produced or the services performed,
- (c) the class of persons by whom the goods have been produced or the services performed, or
- (d) the area within which the goods have been produced or the services performed,

from goods or services that are not of that defined standard;

trademark means

- (a) a mark that is used by a person for the purpose of distinguishing or so as to distinguish goods or services manufactured, sold, leased, hired or performed by him from those manufactured, sold, leased, hired or performed by others,
- (b) a certification mark,
- (c) a distinguishing guise, or
- (d) a proposed trademark;

trade-name means the name under which any business is carried on, whether or not it is the name of a corporation, a partnership or an individual; (*nom commercial*)

9 (1) No person shall adopt in connection with a business, as a trademark or otherwise, any mark consisting of, or so nearly resembling as to be likely to be mistaken for,

- (...)
- (n) any badge, crest, emblem or mark
 - (...)
 - (iii) adopted and used by any public authority, in Canada as an official mark for goods or services,

in respect of which the Registrar has, at the request of Her Majesty or of the university or public authority, as the case may be, given public notice of its adoption and use;

23 (1) A certification mark may be adopted and registered only by a person who is not engaged in the manufacture, sale, leasing or hiring of goods or the performance of services such as those in association with which the certification mark is used.

(2) The owner of a certification mark may license others to use the mark in association with goods or services that meet the defined standard, and the use of the mark accordingly shall be deemed to be use thereof by the owner.

(3) The owner of a registered certification mark may prevent its use by unlicensed persons or in association with any goods or services in respect of which the mark is registered but to which the licence does not extend.

(4) Where the owner of a registered certification mark is an unincorporated body, any action or proceeding to prevent unauthorized use of the mark may be brought by any member of that body on behalf of himself and all other members thereof.

**TRADEMARKS OPPOSITION BOARD
CANADIAN INTELLECTUAL PROPERTY OFFICE
APPEARANCES AND AGENTS OF RECORD**

HEARING DATE 2019-02-11 and 12

APPEARANCES

Mr. Gervas W. Wall

FOR THE OPPONENT

Mr. Henry Lue and Mr. Thomas Kurys

FOR THE APPLICANT

AGENT(S) OF RECORD

Deeth Williams Wall

FOR THE OPPONENT

Wilson Lue

FOR THE APPLICANT