



# Canadian Intellectual Property Office

## **THE REGISTRAR OF TRADEMARKS**

**Citation:** 2022 TMOB 213

**Date of Decision:** 2022-11-07

## **IN THE MATTER OF AN OPPOSITION**

**Opponent:** Great Wall Consulting International Ltd.

**Applicant:** Da Vinci Partners LLC

**Application:** 1741605 for GREAT WALL

## **INTRODUCTION**

[1] Great Wall Consulting International Ltd. (the Opponent) opposes registration of the trademark GREAT WALL, which is the subject of application No. 1,741,605 (the Application), that was filed by Da Vinci Partners LLC (the Applicant).

[2] The Application was filed on August 13, 2015, on the basis of proposed use in association with the statement of services as reproduced below, together with the associated Nice class (CI):

CI 45 (1) Legal services excluding immigration consulting services performed by non-lawyers; intellectual property legal services; intellectual property consultation services, intellectual property valuation services, licensing of intellectual property, and providing information in the field of intellectual property.

[3] The Application was advertised in the *Trademarks Journal* of August 15, 2018. On October 11, 2018, the Opponent filed a statement of opposition against the Application pursuant to section 38 of the *Trademarks Act*, RSC 1985, c T-13 (the Act). Numerous amendments to the Act came into force on June 17, 2019. The date for identifying which version of the Act applies to opposition proceedings is the date on which the application being opposed was advertised. As the Application was advertised prior to June 17, 2019, pursuant to section 70 of the Act, the grounds of opposition will be assessed based on the Act as it read on June 16, 2019, with the exception of confusion for which subsection 6(2) to (4) of the Act as they currently read will be applied.

[4] The Application for the Mark has been opposed on the following grounds:

- i. The Application does not comply with section 30(a) of the Act;
- ii. The Application does not comply with section 30(i) of the Act;
- iii. The Applicant is not the person entitled to registration of the trademark pursuant to section 16(3)(a) of the Act;
- iv. The Applicant is not the person entitled to registration of the Mark pursuant to section 16(3)(b) of the Act;
- v. The Applicant is not the person entitled to registration of the Mark pursuant to section 16(3)(c) of the Act; and
- vi. The Mark is not distinctive pursuant to section 2 of the Act.

[5] The last four grounds of opposition revolve around the likelihood of confusion between the Mark and the Opponent's GREAT WALL trademarks and trade names, all of which will be further elaborated on below in the analysis.

[6] For the reasons that follow, I reject the opposition.

## **THE RECORD**

[7] As previously indicated, the Opponent filed its statement of opposition on October 11, 2018.

[8] The Applicant filed and served its counter statement on December 18, 2018, denying the grounds of opposition.

[9] In support of its opposition, the Opponent filed the affidavit of Shizhong Yang, the founder and General Manager of the Opponent, sworn April 17, 2019. The Opponent's affiant was cross-examined on their affidavit.

[10] In support of its Application, the Applicant filed the affidavit of John B. Moetteli, an authorized corporate officer of the Applicant, sworn March 2, 2020. The Applicant's affiant was also cross-examined on their affidavit.

[11] In correspondence dated May 3, 2021, titled the "Written Submissions of the Opponent", the Opponent indicated that "it re-iterates the arguments presented in its Statement of Opposition." The statement of opposition however, included allegations surrounding various grounds of opposition and not arguments.

[12] In correspondence dated June 28, 2021, titled the "Written Submissions of the Applicant", the Applicant simply indicated that it reiterates the arguments presented in the counterstatement dated December 18, 2018. The counterstatement however, simply included denials of the various grounds of opposition and not arguments.

[13] Both parties were represented at a hearing.

## **ANALYSIS**

### ***Grounds of Opposition Summarily Dismissed***

#### **Section 30(a) Ground of Opposition**

[14] The Opponent alleges that contrary to section 30(a) of the Act, the Application does not contain a statement in ordinary commercial terms of the specific services in association with which the Mark is proposed to be used.

[15] The Opponent's initial evidential burden under section 30(a) is a light one. In fact, the Opponent may need only present sufficient argument in order to meet its initial burden [see *McDonald's Corporation and McDonald's Restaurant of Canada Ltd v MA Comacho-Saldana International Trading Ltd carrying on business as Macs International* (1984), 1 CPR (3d) 101 at 104 (TMOB)].

[16] At the hearing, the Opponent submitted that the term "legal services" in the Applicant's statement of services is overly broad and is not sufficiently specific. The Opponent noted that

from the cross-examination of Mr. Moetteli, that the Applicant only provides patent and trademark services at its core; as such, the term “legal services” is overreaching and does not enable an assessment of confusion.

[17] The Applicant responded, by submitting that the Opponent has not met its burden under this ground of opposition. In this regard, the Applicant submitted that the Opponent has lead no evidence to suggest that the services are not described in sufficient detail. Further to this, the Applicant submitted that the term “legal services” is identified as an acceptable description in the *Goods and Services Manual*.

[18] The Trademarks Office’s *Goods and Services Manual* includes a representative list of acceptable goods and services [see *Johnson & Johnson v Integra Lifesciences Corp* (2011), 98 CPR (4th) 429 at para 29 (TMOB) which confirms that the Registrar may exercise her to discretion to check it]. All entries in the *Goods and Services Manual* are pre-approved by the Canadian Intellectual Property Office, and will be accepted by the Office without the need for further specification.

[19] In any event, a statement of services may be more difficult to specify than a statement of goods, and the Act requires some specificity in association with services where it is reasonable to expect that a more specific statement of services in ordinary commercial terms can be provided by an applicant (see *Sentinel Aluminium Products Co v Sentinel Pacific Equities Ltd* (1983), 80 CPR (2d) 201).

[20] I note that section 2.4.5.2 of the *Trademarks Examination Manual*, titled “Specific goods or services”, sets out the following three-part test to assist in determining whether a statement of goods or services identifies a “specific” good or service within the meaning of the Act:

1. Are the services described in a manner such that it is possible to assess whether paragraph 12(1)(b) of the Act applies?
2. Does the statement identify a specific service to ensure that the applicant will not have an unreasonably wide ambit of protection?
3. Are the services described in a sufficiently specific manner such that it is possible to assess confusion?

[21] In the present case, the Opponent has not provided any evidence to support a finding that the Applicant’s services are defined in anything other than sufficiently specific ordinary

commercial terms. In assessing the three-part test above, the services are sufficiently specific to assess for section 12(1)(b), and, in line with the *Goods and Services Manual*, while not binding, appear to be sufficiently specific. Lastly, as will be apparent from the grounds of opposition based on confusion later discussed, the services are sufficiently specific to assess for confusion.

[22] Consequently, the Opponent has failed to meet its burden and, as a result, I dismiss the ground of opposition based on section 30(a) of the Act.

#### Section 30(i) Ground of Opposition

[23] The Opponent alleges that contrary to section 30(i) of the Act, that as of the date of filing of the Application, the Applicant could not have been satisfied that it was entitled to use the Mark in Canada in association with the services described in the Application, in view of the Opponent's trademark use in Canada.

[24] At the hearing the Opponent's agent submitted that his client's trademark is well known in the city of Vancouver, in the metro area. The Opponent's agent further submitted that the Applicant could have done a quick search of his client's use in Canada.

[25] However, where an applicant has provided the statement required by section 30(i) of the Act, a section 30(i) ground should only succeed in exceptional cases, such as where there is evidence of bad faith on the part of the applicant [see *Sapodilla Co Ltd v Bristol-Myers Co* (1974), 15 CPR (2d) 152 (TMOB) at 155]. In this case, there is no evidence of bad faith or exceptional circumstances. Furthermore, even if the Opponent had shown that the Applicant knew of its trademark at the filing date of its application, I note that it has been held that mere knowledge of the existence of an opponent's trademark does not in and of itself support an allegation that an applicant could not have been satisfied of its entitlement to use a mark at the time that it filed its application [*Woot, Inc v Woot Restaurants Inc Les Restaurants Woot Inc*, 2012 TMOB 197].

[26] The section 30(i) ground of opposition is therefore dismissed for the Opponent's failure to meet its initial evidential burden.

### Section 16(3)(b) Ground of Opposition

[27] The Opponent alleges that pursuant to section 16(3)(b), the Applicant is not the person entitled to registration of the Mark, because the Mark is confusing with the Opponent's trademarks in the Opponent's Canadian trademark application Nos. 1,773,251 (GREAT WALL), 1,794,940 (Chinese Characters which translate in English to Great Wall), and 1,794,945 (for "Great Wall" logo design) which were pending as of the advertisement date.

[28] An opponent meets its evidential burden with respect to a section 16(3)(b) ground if it shows that its application(s) was/were filed prior to the date of filing of the applicant's application and was/were pending when the applicant's application was advertised [section 16(4) of the Act].

[29] In the present case, the Opponent's applications were all filed after the date of filing of the Applicant's Application, namely, August 13, 2015. Therefore, the Opponent has failed to meet its burden, and accordingly, this ground of opposition is dismissed.

### ***Remaining Grounds of Opposition***

#### Section 16(3)(a) Ground of Opposition

[30] The Opponent alleges that pursuant to section 16(3)(a), the Applicant is not the person entitled to registration of the Mark, because the Mark is, at the date of filing and at all other material dates and times, confusing with the Opponent's trademarks which had been previously used in Canada or made known in Canada and which had not been abandoned as of the advertisement date.

[31] With respect to this ground, the Opponent is relying on its trademarks in its Canadian trademark application Nos. 1,773,251 (GREAT WALL), 1,794,940 (Chinese Characters which translate in English to Great Wall), and 1,794,945 (for "Great Wall" logo design), in which it claims use in association with the applied-for services. Particulars of each of the Opponent's relied-upon trademarks are attached under Schedule A to this decision.

[32] The Opponent has an initial burden of establishing that one or more of its trademarks alleged in support of this ground of opposition was/were used or made known prior to the date of filing of the Application, namely, August 13, 2015, and was/were not abandoned at the date of advertisement of the Application for the Mark (in this case, August 15, 2018) [section 16(5) of the Act].

[33] The Applicant has challenged the Opponent's evidence with respect to any use of the Opponent's trademarks claimed prior to the material date (i.e. – date of filing of the Application). In this regard, I will provide a brief summary of the Opponent's evidence together with the Applicant's noted submissions which aim to challenge the Opponent's claim of use of its trademarks.

[34] The Opponent's affiant, Shizhong Yang, states that the Opponent was incorporated under the BC Business Corporations Act in March 2011 (Exhibit A - copy of the incorporation certificate). He states though that before incorporation, he operated the business as an unincorporated business (a sole proprietorship) providing the same types of services, since at least as early as 2009.

[35] Mr. Yang, states that in addition to its corporate name, the Opponent has also used alternative business names, such as Great Wall Accounting Services or Great Wall Accounting and Tax, for advertising and promotional purposes.

[36] Mr. Yang states that the Opponent, and its predecessor unincorporated business, have used the trademark GREAT WALL as well as the Chinese language equivalent trademark in association with at least services which appear to generally correspond with the Opponent's applied-for services, since at least as early as 2009.

[37] Mr. Yang states that he also operates two affiliated companies, namely, Great Wall Immigration Inc. and Great Wall Education Inc. which operate out of the same premises as the Opponent (Exhibit B – copies of certificates of incorporation of these companies).

[38] Mr. Yang states that, in addition, the Opponent has provided IP and trademark services to clients since at least as early as 2011. I note however, that none of these services were listed in the statement of opposition. He states that these services include, but are not limited to the following:

Educating clients about the importance of branding and trademarks for business startup in Canada, helping clients to develop and identify its trademarks, guiding clients to use the CIPO's Canadian Trademark Database to conduct trademark searches, pointing clients to the CIPO's online publications to gain information about how to apply to register a trademark in Canada, providing information and guidance to clients on how to use the CIPO's online trademarking filing system, and referring clients to intellectual property

lawyers in Canada when clients encounter more complicated issues relating to trademarks and intellectual property.

[39] In support of all of the aforementioned, Mr. Yang provides the following:

- a screenshot of the listing on the Yellow Pages online directory listing Great Wall Consulting International Ltd. doing business as Great Wall Accounting Service (Exhibit C);
- a screenshot from the Opponent's website which he states promotes the Opponent's business and tax related services such as tax preparation, tax filing, tax planning, tax consulting and bookkeeping services. He indicates that the Mark as well as the Chinese language equivalent and the "Great Wall logo" is displayed at the top left corner of the page. I note that the Mark appears as part of "Great Wall Accounting Service" and, similarly, in respect of the Chinese equivalent (Exhibit D);
- a photograph of the Opponent's business sign located outside its office in Richmond, BC, which he states is visible to thousands of people who walk or drive by this busy location every day. Displayed on the sign is GREAT WALL ACCOUNTING & TAX, and what Mr. Yang states is the Chinese language equivalent (para 15);
- a screenshot of the front page of the April 12, 2019 edition of a local weekly newspaper in Metro Vancouver (the Canada City Post) which features an advertisement from the Opponent. He states that the advertisement is in Chinese language and shows the trademark "GREAT WALL" in Chinese characters and promotes the Opponent's various services including filing individual tax returns, filing corporate tax returns, bookkeeping for corporations, starting up a corporation, tax planning, real estate tax services, filing real estate speculation tax returns, trademark registration, trusts, and business buying and selling. He states that the Opponent has advertised its various services including trademark services and business and tax-related services on the front page of this paper for at least 5 years (paras 16 and 17);
- he provides a word for word Chinese to English translation in a table, as the above-noted advertisement in the Canada City Post is in Chinese (paragraph 18). The table indicates that "GREAT WALL Accounting" appears on the advertisement with the services listed as follows: corporate tax returns, filing individual tax returns, corporate



bookkeeping, overseas assets, tax planning, setting up corporations, real estate tax, trademark registration, setting up trusts, non-resident for tax purposes, business buying and selling, and filing real estate speculation tax return;

- a copy of the mail box rental renewal notice issued by Canada Post and a copy of the cheque from Great Wall Consulting International Ltd. paid to Canada Post for the mail box rental for the period of October 2015 to September 2016 (Exhibit E);
- a depiction of the business card used by the Opponent displaying “Great Wall Accounting Service” which he states was distributed to many clients of the business (para 23);
- a picture of Opponent’s outside office signage which shows the Opponent’s business name Great Wall Accounting Service (para 24);
- a copy of an email confirming that the Opponent was signed up with Safeway grocery store’s “Register Tap Advertisement Program” to advertise its services and a copy of the contract dated October 21, 2015 (Exhibit F); and
- copies of the proof sheet of the advertisement the Opponent used at Safeway Canada from 2015 and 2016. He states that the advertisement promotes the Opponent’s business name Great Wall Accounting Service and promotes the Opponent’s personal tax return service, corporation tax return service, and other services related to bookkeeping, payroll, GST, PST, and WCB.

[40] The Applicant submits that the Opponent has not met its burden under this ground, as it is not enough to simply state that a mark has been used, but rather, one must show evidence from which it can be seen that the mark was in use [citing *John Labatt Ltd v Molson Companies Ltd* (1990), 30 CPR (3d) 293 (Fed TD), *aff’d* 42 CPR].

[41] To begin with, the Applicant submits that the Opponent has failed to show it has used its marks, because the trademarks GREAT WALL and the Chinese Character translation of GREAT WALL never appear as a stand-alone trademarks, but always in combination with other matter (e.g. Great Wall Accounting Service).

[42] In addition, the Applicant submits that the Opponent has only been in existence since 2011, and there is no evidence of an assignment of trademark rights and no claim to use by a

predecessor-in-title to support the affiant's claim to use since 2009. Further to this, the Applicant submits that there is ambiguity as to which entity is even providing the services. In this regard, the Applicant notes that Mr. Yang provides evidence that the Opponent, Great Wall Consulting International Ltd., was incorporated in March 2011 (Exhibit A), but that two other affiliated companies, namely, Great Wall Immigration Inc. and Great Wall Education Inc. were registered in 2014 and 2015 (Exhibit B).

[43] The agent for the Applicant submits that the remainder of the evidence post-dates the material date under this ground. Specifically, the Applicant submits (i) the photographs of the Opponent's business signage appear to be a current pictures and there is no statement otherwise, and no evidence as to how long the signs have been displayed or used prior to August 2015; (ii) the Yellow Pages advertisement appears current and there is no statement as to how that Mark may have been used prior to August 13, 2015; (iii) the front page advertisement in the Canada City Post is dated April 12, 2019, and the advertisement is not stated to be representative and there is no evidence to infer that the advertisements appeared in the same or similar manner prior to the material date; (iv) mailbox rental renewal notice are not evidence of trademark or tradename use and in any event, the notice post-dates the material date; (v) there is no evidence of use of the Opponent's business card prior to the material date; and (vi) the contract for the Opponent's advertisements through Safeway's Register Tap Advertisement program post-dates the material date and there is no evidence of such advertisements prior to the material date.

[44] In reply, the agent for the Opponent submits, that even where the trademark GREAT WALL appears in combination with other matter, the terms "tax" and "accounting" are generic terms with the distinctive term being GREAT WALL. The agent for the Opponent likens the situation to "Starbucks Coffee", where he submits that Starbucks is the distinctive portion and is perceived as a trademark by itself.

[45] If a trademark is used in combination with additional words or features, use will be considered when the public, as a matter of first impression, would perceive the mark as being used *per se* [*Nightingale Interloc Ltd v Prodesign Ltd* (1984), 2 CPR (3d) 535 at 538 (TMOB)]. This is a question of fact which is dependent on whether the mark stands out from additional material, for example, by the use of different lettering, sizing, or whether the additional material would be perceived as clearly descriptive or as a separate trademark or tradename [*Nightingale, supra*; see also *88766 Canada Inc v National Cheese Co* (2002), 24 CPR (4th) 410 (TMOB)].

Other matter would not be perceived as part of the trademark *per se*, but as descriptive matter. In the present case, the term GREAT WALL is always used in conjunction with matter that is descriptive of the associated services; thus, I am willing to accept that such use would constitute use of GREAT WALL as a trademark.

[46] With respect to showing use prior to the material date, the agent for the Opponent submits that the Canada City Post newspaper advertisement was the most recent newspaper advertisement as of the date of the Yang affidavit, and it is his submission that this advertisement is representative of the advertisement of his client's business for the period 2014 to 2019. The agent for the Opponent acknowledges that at no point does the Mr. Yang state that the advertisement is representative of those ads placed prior to the material date, but he submits that an inference in this regard should be made. The agent for the Opponent draws attention to the English language translation provided by Mr. Yang (paragraph 18 of the Yang affidavit), to note that the advertisement lists "trademark registration" services within the ad, on the top of the front page of a largely circulated newspaper with a large population of Chinese speakers.

[47] Lastly, the agent for the Opponent submits that when the evidence is taken in its entirety, the Opponent has met its burden; a burden that does not have to be onerous.

[48] I accept that the Opponent has met its burden with respect to tax and accounting related services. In this regard, while the exhibited materials from the Yang affidavit and the depictions of the Opponent's business signage and business card either post-date the material date or are undated, the evidence supports that the Opponent's business was established in 2011 (Yang affidavit, Exhibit A), and that Mr. Yang, the founder and General Manager of the Opponent is an accountant (page 3, lines 21 and 22 of the Yang cross examination transcript) within a registered accounting firm that employs registered accountants, and that has a primary focus of tax and accounting services (pages 8 and 9 of the Yang cross examination transcript).

[49] I do not accept, however, that the Opponent has met its burden with respect to the intellectual property related services listed in paragraph 12 of the Yang affidavit, nor any of the remaining services associated with the Opponent's trademarks relied upon (see schedule A to this decision for a detailed list).

[50] To begin with, it is questionable that the Opponent may even rely on use of its trademarks in association with intellectual property related services given that they were not

included as part of the pleadings in the statement of opposition. In any event, there is no evidence that the Opponent used its trademarks in association with such services prior to material date. In this regard, the only evidence concerning these services consists of Mr. Yang's bare statement of use at paragraph 12 of his affidavit, and the newspaper advertisement listing "trademark registration" services dated April 12, 2019. Moreover, when queried on cross-examination, Mr. Yang admitted that the Opponent has no lawyers, trademark agents, or paralegals on staff, and that the Opponent usually recommends, advises or refers clients to a lawyer to file and prosecute trademark applications. Furthermore, Mr. Yang indicated that the Opponent rarely files trademark applications on behalf of its clients, but he was unable to provide any details regarding any such services (page 7 of the Yang cross examination transcript).

[51] With respect to the remaining services, although the Yang affidavit shows that affiliated businesses, namely, Great Wall Immigration Inc. and Great Wall Education Inc. were registered prior to the material date of August 13, 2015, in August 2014 and August 2015 respectively (Yang affidavit, paragraph 11, and Exhibit B), there is no evidence of use of the Opponent's trademarks with respect to these services.

[52] Accordingly, the Opponent has met its initial burden of establishing that one or more of its trademarks alleged in support of this ground of opposition was/were used prior to the filing date of the Application with respect to the tax and accounting related services, and was/were not abandoned at the date of advertisement of the Application. I now have to determine, on a balance of probabilities, if the Applicant's Mark is likely to cause confusion with any of the Opponent's relied upon trademarks.

#### *The test for confusion*

[53] In applying the test for confusion, the Registrar must have regard to all the surrounding circumstances, including those listed at section 6(5) of the Act, namely: a) the inherent distinctiveness of the trademarks and the extent to which they have become known; b) the length of time the trademarks have been in use; c) the nature of the goods, services or business; d) the nature of the trade; and e) the degree of resemblance between the trademarks in appearance or sound or in the ideas suggested by them. This list is not exhaustive; all relevant factors are to be considered, and are not necessarily attributed equal weight [see *Mattel, Inc v 3894207 Canada Inc* 2006 SCC 22; *Veuve Clicquot Ponsardin v Boutiques Cliquot Ltée*, 2006 SCC 23; and *Masterpiece Inc v Alavida Lifestyles Inc*, 2011 SCC 27].

[54] The test for confusion is assessed as a matter of first impression in the mind of a casual consumer somewhat in a hurry who sees the applicant's mark, at a time when he or she has no more than an imperfect recollection of the opponent's trademark, and does not pause to give the matter any detailed consideration or scrutiny, nor to examine closely the similarities and differences between the marks [*Veuve Clicquot Ponsardin v Boutiques Cliquot Ltée*, 2006 SCC 23 at para 20].

[55] In *Masterpiece*, the Supreme Court of Canada discussed the importance of the section 6(5)(e) factor in conducting an analysis of the likelihood of confusion between the parties' marks in accordance with section 6 of the Act [see para 49]:

...the degree of resemblance, although the last factor listed in s.6(5), is the statutory factor that is often likely to have the greatest effect on the confusion analysis ... if the marks or names do not resemble one another, it is unlikely that even a strong finding on the remaining factors would lead to a likelihood of confusion. The other factors become significant only once the marks are found to be identical or very similar... As a result, it has been suggested that a consideration of resemblance is where most confusion analyses should start...

[56] Under the circumstances of the present case, I consider it appropriate to analyze the degree of resemblance between the parties' marks first.

[57] Furthermore, in considering the issue of confusion, I will primarily focus on the Opponent's trademark GREAT WALL as I consider this trademark to represent the Opponent's best chance of success given that it is identical to the Mark. If the Mark is not confusing with this trademark, it will not be confusing with the remaining trademarks relied upon by the Opponent.

#### *Section 6(5)(e) – the degree of resemblance*

[58] As I have already indicated, the Opponent's trademark GREAT WALL is identical to the Mark.

[59] Thus, this factor strongly favours the Opponent.

*Section 6(5)(a) – the inherent distinctiveness of the trademarks and the extent to which they have become known*

[60] Both parties' trademarks have a similar degree of inherent distinctiveness. Both parties' marks comprise of the words GREAT WALL, which appears to be a reference to the Great Wall of China, which has no clear meaning in conjunction with the parties' respective services other than to perhaps suggest that the services are intended to focus on Chinese consumers or Chinese business matters. Indeed, in the cross examination of the Applicant's affiant, Mr. Moetteli indicates that the Applicant's services in association with the Mark focus on Chinese IP issues (see page 25, lines 7-16 of the cross examination transcript). Further, the agent for the Opponent submitted at the hearing that the founder of the Opponent is originally from China and provides services to people from China or to the Chinese community.

[61] In addition to inherent distinctiveness, the strength of a trademark may be increased by means of it becoming known in Canada through promotion or use.

[62] There is no evidence of the Applicant's use of the Mark in Canada, nor is there evidence that the Applicant's Mark has become known in Canada in association with the services.

[63] The Opponent has demonstrated some use of its GREAT WALL trademark, in association with tax and accounting related services. However, the extent to which the Opponent's trademark GREAT WALL has become known is unclear. Thus, I am only prepared to accept that the Opponent's trademark GREAT WALL has acquired a minimal amount of distinctiveness in the Vancouver area in association with tax and accounting related services, such that this factor marginally favours the Opponent in respect of such services.

*Section 6(5)(b) – the length of time of use*

[64] The Applicant has not yet commenced use of the Mark in Canada. On the other hand, as I have concluded that the Opponent has satisfied its burden of showing use of its Mark under this ground, I accept that this factor favours the Opponent, insofar as tax and accounting related services are concerned. However, as indicated under the section 6(5)(a) factor, I cannot make any conclusions on the extent of such use, and therefore, find that this factor only marginally favours the Opponent with respect to tax and accounting and related services.

*Sections 6(5)(c) and (d) – the nature of the services and channels of trade*

[65] The evidence supports that the Opponent has used its GREAT WALL trademark in association with tax and accounting related services.

[66] The Applicant on the other hand, has applied for services which include legal services, and services related to intellectual property.

[67] The Opponent submits that the “legal services” listed in the Applicant’s application are very broad such that services linked to appeals under the Income Tax Act, which are provided by the Opponent, could be interpreted as overlapping legal services. The Opponent further submits that the intellectual property services in the Applicant’s application would also be confusing with the services that his client provides in Canada, per paragraph 12 of Mr. Yang’s affidavit which details the Opponent’s intellectual property and trademark services.

[68] I have already concluded that the Opponent has not shown use of its trademarks with respect to intellectual property related services prior to the material date. As such, I am solely assessing whether there is overlap between the Opponent’s tax and accounting related services with the Applicant’s legal and intellectual property related services.

[69] It is my view that services of the parties are distinct from one another, falling under unrelated fields of business. There is no evidence that the Opponent’s services would be considered by consumers to fall within the scope of “legal services”, even though the Opponent may be governed, for example, by legislation in the conduct of its business under services such as tax appeals. Indeed, Mr. Yang has attested that the Opponent does not employ lawyers or paralegals (page 6, Yang cross examination transcript).

[70] Furthermore, the nature of the trade would appear to also be distinct, such that the services are provided by professionally qualified specialists in separate fields; that is, registered accountants with respect to the Opponent’s business, and lawyers, IP agents, and paralegals with respect to the Applicant’s business.

[71] Accordingly, I find that these factors strongly favour the Applicant.

*Conclusion*

[72] Having considered all of the surrounding circumstances, despite the similarity in the parties’ trademarks, I find that the parties operate in such distinct areas that confusion is

unlikely. Furthermore, there is no evidence to suggest that the Opponent's trademarks have become so well known that its trademark is capable of transcending into an association with services in the Applicant's areas of business, nor is there any evidence to suggest that such services would be viewed as a natural extension to the Opponent's line of business.

[73] Thus, the ground of opposition based on section 16(3)(a) is dismissed.

#### Section 16(3)(c) Ground of Opposition

[74] The Opponent alleges that pursuant to section 16(3)(c) of the Act, the Applicant is not the person entitled to registration of the Mark, because the Mark is, at the date of filing and at all other material dates and times, confusing with the Opponent's trade names which had been previously used in Canada by the Opponent and which had not been abandoned as of the advertisement date. The Opponent's trade names include "Great Wall Accounting Service" and "Great Wall Accounting & Tax".

[75] In order to meet its initial burden under section 16(3)(c) of the Act, the Opponent must show that its "Great Wall Accounting Service" and/or "Great Wall Accounting & Tax" trade-names were used in Canada prior to the date of filing of the Application for the Mark (August 13, 2015) and had not been abandoned at the date of advertisement of the Application for the Mark (August 15, 2018) [section 16(5) of the Act].

[76] The Applicant submits that once again, while Mr. Yang states that the trade names Great Wall Accounting Service and Great Wall Accounting & Tax have been used, there is no evidence showing that they were used prior to the material date.

[77] I accept that such trade names were used prior to the material date, as per the discussion under the section 16(3)(a) ground of opposition. The evidence demonstrates concurrent use of the Opponent's trademarks and trade names. As such, I accept that the Opponent has met its burden under this ground of opposition with respect to tax and accounting related services.

[78] However, my conclusions regarding confusion are equally applicable under this ground, and as such, I reject the ground of opposition based on section 16(3)(c) of the Act.



## **Section 2 Ground of Opposition**

[79] The Opponent alleges that the Mark is not distinctive, having regard to the provisions of sections 38(2)(d) and 2 of the Act, because it is not capable of distinguishing the Applicant's services from the services of the Opponent. Specifically, the Mark is confusing with the Opponent's trademarks, and therefore is not distinctive.

[80] In order to meet its initial burden under this ground, the Opponent must establish that as of the filing date of the statement of opposition, namely, October 11, 2018, one or more of the Opponent's trademarks had become known to such an extent that it could negate the distinctiveness of the Mark. In *Bojangles' International, LLC v Bojangles Café Ltd* (2006), 2006 FC 657, 48 CPR (4th) 427 at para 33, the Federal Court provided that a mark could negate another mark's distinctiveness if it was known to some extent in Canada or alternatively, if it is well known in a specific area of Canada.

[81] Although I accept that the Opponent has used its trademarks and trade names, as previously indicated, despite the difference in material date under this ground, I am unable to draw any meaningful conclusions as to the extent of such use. It is unclear precisely how long the Opponent's trademarks and trade names have been used, and the extent to which the Opponent's services have actually been provided. Furthermore, I am not prepared to conclude that the Opponent's trademarks and trade names have become well known simply by virtue of their display in a high traffic area of Vancouver, periodic advertisements in a local newspaper with unknown circulation which have not been attested as being representative of advertisements placed prior to the material date. Thus, I conclude that the Opponent has failed to meet its burden under this ground of opposition.

[82] In any event, even if I had determined that the Opponent had met its burden under this ground, there is still no evidence of use of the Opponent's trademarks or trade names with services other than tax and accounting related services prior to October 11, 2018. That said, my conclusions regarding confusion under the section 16(3)(a) and 16(3)(c) grounds of opposition are equally applicable. Thus, I reject this ground of opposition.

[83] At the hearing, the Opponent's agent further submitted that it is not appropriate for a business located in Switzerland to use the mark "Great Wall", as it is symbolic of China. The Opponent's agent explained that the founder of the Opponent is originally from China, and provides services to people from China or to those in the Chinese community; however, to the

contrary, the use of “Great Wall” by the Applicant is misleading, as the Applicant’s business has nothing to do with the Great Wall or China. The Opponent’s agent further submitted that Great Wall is also a geographical name; so unless the Applicant can provide evidence that they do provide or are somehow related to the Great Wall, the Applicant has no right to register the trademark in Canada.

[84] The agent for the Applicant responded, however, by correctly pointing out that any allegation that the use of GREAT WALL by the Applicant would be deceptively misdescriptive, which he denies, was not pleaded in the statement of opposition. Thus, I am precluded from considering this additional prong alleged at the oral hearing by the agent for the Opponent under the non-distinctiveness ground [see *Schneider Electric Industries SAS v Spectrum Brands, Inc*, 2021 FC 518 at para 27; *Pernod Ricard, SA v Molson Breweries*, [1995] FCJ No 1577, 64 CPR (3d) 356 (CA) at para 2; and *McDonald’s Corp v Coffee Hut Stores Ltd*, [1994] FCJ No 638, 55 CPR (3d) 463 (TD) at paras 16–17, aff’d 1996 CanLII 3963 (FCA); and *Autopark Superstore Inc v Chery Automobile Co, Ltd*, 2018 TMOB 29 paras 10-13].

### **DISPOSITION**

[85] Having regard to the aforementioned, pursuant to the authority delegated to me under section 63(3) of the Act, I reject the opposition pursuant to section 38(12) of the Act.

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Kathryn Barnett  
Member  
Trademarks Opposition Board  
Canadian Intellectual Property Office

**SCHEDULE A**

***The Opponent's Canadian Trademark Applications***

Trademark and claims	Application No.	Goods	Services
<p><b>GREAT WALL</b></p> <p><b>Claims:</b></p> <p>Used in CANADA since January 1, 2009</p>	<p>1,773,251</p>	<p>N/A</p>	<p>(1) Consulting services in the field of business and corporate management, marketing, planning, and operation, namely, business management consulting services, business marketing consulting services, and taxation planning consulting services; tax planning services; consulting services in the field of establishing business start-ups; consulting services in the field of purchase and sale of businesses; consulting services in the field of providing assistance with income tax audits and appeals; consulting services in the field of starting new businesses and new corporations</p>
<p><b>长城</b></p> <p>The English translation provided by the applicant of the foreign characters contained in the subject mark is 'GREAT WALL'.</p> <p><b>Claims:</b></p> <p>Used in CANADA since January 1, 2009 on goods and on services (1), (2),</p>	<p>1,794,940</p>	<p>(1) Printed publications, namely, books, booklets, brochures, pamphlets, newsletters and magazines all in the field of accounting, finance, audit and assurance, taxation, business and management, and on topics of national and international importance, and government affairs and policies relating</p>	<p>(1) Consulting service for business and corporate management, marketing, planning, and operation.            (2) 1.Accounting, auditing &amp; bookkeeping for business and corporations, 2.Tax return preparation service- for personal, corporate &amp; trust/estate, Tax planning service, 3.Business start-ups &amp; consultations, 4.Purchase &amp; sale of businesses, 5.Assistance with income tax audits and appeals, 6.Estate and retirement planning, 7.Consulting service for starting a new business and incorporation, 8.Arranging financing for clients, 9.Insurance services and financial services namely providing, managing, and administering employee benefit plans, retirement savings plans,</p>

<p>(5), (6). Proposed use in CANADA on services (3), (4).</p>		<p>to the practice of professionals in the fields of accounting, finance, audit and assurance, taxation, business and management course and education materials, namely, computer software used for online course delivery, DVDs and CD ROMS used for educational purposes and containing course content in the fields of accounting, finance, audit and assurance, taxation, business and management, data bases, data repositories, data management, communications management, website development, and electronic publishing all in the fields of accounting, finance, audit and assurance, taxation,</p>	<p>pension plans, investment savings plans, investment services, financial planning services, asset management, financial administration services, lending services. 10. Real estate buy and sale service, 11. Residential and commercial property rental and leasing management service, 12. Conducting classes and courses in preparation of tax returns. (3) Real Estate Brokerage Service (4) Residential and commercial properties construction and projects developments. (5) Recruiting students from all over the world for local education institutions, and offering consulting service to the students in regards to their life, study, work, and career planning and development. (6) Immigration consulting and resettlement service.</p>
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		business and management, prerecorded videotapes, audio tapes, CDs and DVDs, instructors' manuals, student workbooks, books, text books, handbooks, course binders, study guides, teaching guides, lesson plans, lesson notes, reading assignments, exams, assignments, assignment solutions, model financial statements, case studies and solutions, and course presentation materials, namely, prepared slides, diagrams and charts all in the fields of accounting, finance, audit and assurance, taxation, business and management electronic publications, namely, books, booklets,	
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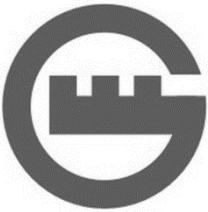
		brochures, pamphlets, newsletters and magazines all in the fields of accounting, finance, audit and assurance, taxation, business and management promotional clothing, namely, hats, baseball caps, jackets, sweat shirts, coats, vests, sweaters and yoga wear fleece wear, namely, sweat shirts, jackets and vests shirts, tshirts, shorts, blouses, tank tops, scarves, belts, bow ties, neckties and kerchiefs promotional merchandise, namely, jewellery, watches, clocks, barometers, thermometers and binoculars desk, office and stationery products, namely, pens, pencils, rubber erasers, highlighters, felt tip markers,	
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		card holders, picture frames, paper weights, pencil holders, pen holders, pocket protectors, pen sets, pencil sets, calendars, mouse pads, photographs, fine art prints, posters, banners of paper, book marks, plaques, book ends, letter openers, business card holders, refrigerator magnets, decorative magnets, calculators, personal organizers, journals, rulers, note pads, note cards, greeting cards, writing paper, notes with adhesive backing, note dispensers, pad holders and desk accessories, namely, desk sets, desk organizers, gift boxes and gift bags luggage, travel bags, duffel bags, tote bags,	
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		knapsacks, back packs, cooler bags, lunch bags, garment bags, toiletry bags, bottle bags, attache cases, brief cases, computer cases, portfolios, folios and luggage tags wallets, money clips, billfolds, purses, key chains, key fobs, key tags, key rings, badge holders, badges, namely, novelty badges, name badges, badges made of plastic, and novelty and lapel buttons blank compact disks and compact disk holders, blank digital video disks and digital video disk holders blank USB flash drives outdoor and recreational accessories, namely, sports towels, sun visors, thermal insulated containers for food or beverages,	
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		umbrellas, sports drinking bottles sold empty, pocket knives and flash lights balls, namely stress balls yoga equipment, namely, yoga mats, yoga balls and yoga blocks communications equipment and accessories, namely, cellular phone carrying cases housewares and accessories, namely, blankets, flasks sold empty, bottle openers, bar accessories, namely, corkscrews and martini shakers canisters, jars, mugs, thermal mugs, drinking cups, crystal and glassware, namely, wine glasses, alcohol decanters, drinking glasses, vases and drink pitchers beverage coasters, towels, table linens and	
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		candle holders sculptures and ornaments made of one or more of glass, marble, porcelain, wood, plastic, plaster, china, crystal and terra cotta furniture, namely, lamps, trophies and awards food products, namely, candy, chocolate, dried fruit and nuts food baskets containing one or more of candy, chocolate, dried fruit and nuts.	
Great Wall Logo Design:    <b>Claims:</b>  Used in CANADA since January 1, 2009 on goods and on services (1), (2), (5), (6). Proposed Use in	1,794,945	Same goods as in application No. 1,794,940.	Same services as in application No. 1,794,940.

CANADA on services (3), (4).			
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# Appearances and Agents of Record

**HEARING DATE:** 2022-10-17

## **APPEARANCES**

**For the Opponent:** Yunwei (Edmund) Xie

**For the Applicant:** Nelson Godfrey

## **AGENTS OF RECORD**

**For the Opponent:** Yunwei (Edmund) Xie

**For the Applicant:** Gowling WLG (Canada) LLP