



Canadian Intellectual Property Office

THE REGISTRAR OF TRADEMARKS

Citation: 2025 TMOB 264

Date of Decision: 2025-12-22

IN THE MATTER OF A SECTION 45 PROCEEDING

Requesting Party: Registrar of Trademarks

Registered Owner: Video Tax News Inc.

Registration: TMA995,896 for VIDEO TAX NEWS & Design

OVERVIEW

[1] This is a decision involving a summary expungement proceeding under section 45 of the *Trademarks Act*, RSC 1985, c T-13 (the Act) with respect to registration No. TMA995,896 for VIDEO TAX NEWS & Design (the Mark), reproduced below, registered in the name of Video Tax News Inc. (the Owner).



[2] The statement of goods and services is reproduced below (the Goods and Services), together with the associated Nice classes (CI):

Goods

- CI 9 (1) Online electronic newsletters; Video and audio presentations, namely, DVD's and downloadable computer files and apps containing video and audio presentations in the field of taxes; Electronic training material, namely, downloadable computer files and videos containing educational and instructional materials in the field of taxes; Promotional course materials, namely, ear phones.
- CI 16 (2) Printed newsletters; Printed training material, namely, course materials, manuals, books, course outlines, pamphlets and brochures containing educational and instructional materials in the field of taxes; Promotional course materials, namely pens, highlighters, adhesive note paper
- CI 18 (3) Promotional course materials, namely, book bags
- CI 21 (4) Promotional water bottles
- CI 25 (5) Promotional t-shirts

Services

- CI 41 (1) Services of providing educational information on taxes; Live presentations in the field of education information on taxes

[3] For the reasons that follow, I conclude that the registration ought to be amended.

INTRODUCTION

[4] As part of the pilot project on Registrar-initiated section 45 expungement proceedings, the Registrar of Trademarks issued a notice to the Owner under section 45 of the Act on January 20, 2025, requiring it to show use of the Mark, as defined in section 4 of the Act, at any time in the three years preceding the notice or, if the Mark had not been used, the date when it was last used and the reasons for absence of use since that date. In this case, the relevant period for showing use is January 20, 2022 to January 20, 2025.

[5] Where an owner has not shown “use”, the registration is liable to be expunged or amended, unless there are special circumstances that excuse the absence of use.

[6] In response to the Registrar’s notice, the Owner furnished the affidavit of its Chief Executive Officer, Sheena Teshima, sworn on April 17, 2025.

[7] Only the Owner submitted written representations, and no oral hearing was held.

EVIDENCE

[8] Ms. Teshima states that the Owner is a Canadian tax education company providing recent Canadian tax-related information and resources as well as in-person and virtual professional development courses in the field of taxes. The Owner’s customers are accountants, tax professionals and financial advisors [paras 1 and 8].

[9] Ms. Teshima asserts that the Owner used the Mark or the below variation (the Variation) in association with the Goods and Services within its normal course of trade in Canada during the relevant period. In particular, she states that either the Mark or the Variation was prominently displayed on the Goods when they were sold or distributed to the Owner’s customers. The Mark was also displayed in the advertising and performance of the Services [paras 9-10].



[10] With respect to the Goods, Ms. Teshima states that the Owner provided subscription-based online electronic newsletters which include video presentations in the form of downloadable computer files and audio presentations, DVDs and printed newsletters during the relevant period. With respect to the latter good, she explains that the Owner stopped printing newsletters due to various “external factors”. Nevertheless, she asserts that the Owner created a print function that is available to subscribers “from their online subscription page”. Ms. Teshima also states that the Owner distributed a package containing “promotional course materials”, namely pens, highlighters, adhesive note paper and book bags (the Package) to in-person attendees to seminars and presentations. She further states that t-shirts were given away as prizes to in-person and virtual attendees. According to Ms. Teshima, the promotional course materials and the t-shirts (collectively, the Promotional Goods) are “part of the overall profit-earning model” of the Owner’s normal course of business [paras 13-24 and 29-33]. More particularly, she states that the Promotional Goods:

encourage participation in seminars, provide goodwill among attendees, promote [the Owner’s] Services when used and are essential tools used as word-of-mouth advertising which is a key driver of bringing in business [para 34].

[11] With respect to the Services, Ms. Teshima states that the Owner offered and provided in-person and virtual seminars, courses and presentations in the field of taxes. The Owner promoted the Services through emails and banners displayed at in-person seminars where the educational information on taxes was provided during the relevant period [paras 25-28].

[12] To support her statements of use of the Mark, Ms. Teshima provides Exhibits A to R, all of which are representative and display the Mark or the Variation. The documented evidence is summarized in the chart below:

Goods		
Exhibit	Exhibit description	Exhibit content
Exhibit A	Screenshot of the online electronic newsletter dated June 2023	Screenshot showing 18 headings, including “Personal Tax”, “Employment Income” and “GST/HST”
Exhibit B	Email of subscription renewal for newsletter	Renewal notice for a newsletter subscription
Exhibit C	Email	Image of a 10:48-minute embedded video included in a newsletter email
Exhibit D	Screenshot of a video contained in the newsletter, Exhibit A	Image of a video included in the newsletter and entitled “Monthly Tax Update”
Exhibit E	Screenshot of the Spotify application landing page	Image of a 10-minute podcast episode related to GST/HST
Exhibit F	Photograph of the back of a DVD	The back of the DVD case lists 16 items, including “Personal Tax”, “Employment Income” and “GST/HST”
Exhibit G	Copy of the cover of an electronic textbook	A printout showing the cover page of a training material entitled “Planning and Preparation of 2022 Personal Tax and Returns”
Exhibit H	Screenshot of an online electronic newsletter.	The screenshot showing the “Print Materials” tab of an online electronic newsletter with a scroll down menu that contains the following items “Summary”, “Full Newsletter” and “Quiz”.
Exhibit I	Photograph of a printed newsletter	Two pages of a printed document
Exhibits M, N, O and P	Photograph of a printed text book with a pen, a highlighter and an adhesive note paper, and photographs of each of the last three items	A spiral bound training handbook entitled “Tax update 2022”, a red pen, a yellow highlighter and a set of five-colour adhesive note papers
Exhibit Q	Photograph of a book bag	A black tissue bag
Exhibit R	Photograph of a t-shirt	A grey t-shirt
Services		
Exhibit J	Email	Email promoting a 14 hours seminar entitled “Tax update 2022” with links to register. The seminar is available in-person in six Canadians cities (two-day session for \$795), virtually and in pre-recorded format (for \$585). All include “over 450 pages” of course material and a certificate
Exhibit K	Photograph of a banner	The banner is placed in the middle of a hall
Exhibit L	Photograph of a presentation seminar for customers who attended virtually	A computer screen showing a landscape paused at 05:25 along with

		a reference to "Page: 241" and "Line: 35"
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[13] Ms. Teshima ends her affidavit by stating that the total taxable income attributable to the Owner's business activities in association with the Mark exceeded \$100,000 annually for each year during the relevant period.

REASONS FOR DECISION

[14] The purpose and scope of section 45 of the Act is to provide a simple, summary, and expeditious procedure for removing "deadwood" from the register [*Miller Thomson LLP v Hilton Worldwide Holding LLP*, 2020 FCA 134; *Black & Decker Corp v Method Law Professional Corp*, 2016 FC 1109]. The owner's evidentiary threshold is quite low [*Performance Apparel Corp v Uvex Toko Canada Ltd*, 2004 FC 448] and "evidentiary overkill" is not required [see *Union Electric Supply Co v Canada (Registrar of Trade Marks)* (1982), 63 CPR (2d) 56 (FCTD)]. An owner need only establish use on a *prima facie* basis and all that is required is for evidence to supply facts from which a conclusion of use may follow as a logical inference [*Diamant Elinor Inc v 88766 Canada Inc*, 2010 FC 1184]. Moreover, ambiguity in evidence should be resolved in an owner's favour, without, however, reducing the owner's burden [*McDowell v Laverana GmbH & Co KG*, 2016 FC 1276; *Sea Tow Services International, Inc v Trademark Factory International Inc*, 2021 FC 550; *Sherzady v Norton Rose Fullbright Canada LLP/sencrl, srl*, 2022 FC 1712; *Vermillion Networks Inc v Essilor Group Canada Inc*, 2024 FC 382].

Display of the Mark

[15] In its written representations, the Owner submits that the Variation is a minor variation of the Mark as registered. I agree. The dominant features of the Mark, namely the globe design and the outline rectangle containing the words "VIDEO TAX NEWS", are preserved in the Variation. The Mark does not lose its identity and remains recognizable despite the omission of

the “EST” and the “1980” elements, which appear in a much smaller size [*Canada (Registrar of Trade Marks) v Cie internationale pour l'informatique CII Honeywell Bull SA* (1985), 4 CPR (3d) 523 (FCA); and *Promafil Canada Ltée v Munsingwear Inc*, 44 CPR (3d) 59 (FCA); *Pizzaiolo Restaurants Inc v Les Restaurants La Pizzaiolle Inc*, 2016 FCA 265]. As such, display of the Variation amounts to display of the Mark as registered.

Use is shown in association with some Goods and the Services

[16] The Owner provides representative screenshots, photographs and emails showing how the Mark was displayed on newsletters distributed online or in electronic format by email, on videos, on an application containing audio presentations and on a DVD, all in the field of taxes. I accept at face value Ms. Teshima statements that all these Goods were provided upon subscription [*Oyen Wiggs Green & Mutala LLP v Atari Interactive, Inc*, 2018 TMOB 79 at para 25].

[17] The Owner also provides a spiral-bound manual bearing the Mark that was handed to attendees at in-person seminars. In my view, this manual correlates with “printed training material, namely [...] manuals [...] containing educational and instructional materials in the field of taxes” in Goods (2) [*Sharp Kabushiki Kaisha v 88766 Canada Inc* (1997), 72 CPR (3d) 195 (FCTD) at paras 14-16; and *88766 Canada Inc v Freedom Scientific BLV Group, LLC*, 2019 TMOB 129 at paras 30-31].

[18] I note at this point that the printed manual in evidence corresponds to the seminar advertised in the email provided with respect to the Services, namely the “Tax update 2022” seminar. As the email specifies that the seminar was also provided virtually [Exhibit J, page 32], I accept that an electronic version of the same manual was provided to virtual attendees. Further, I accept that both printed and electronic training materials were transferred within the Owner’s normal course of trade.

[19] With respect to the Services, in addition to the promotional email sent during the relevant period, the Owner provides a banner and a screenshot displaying a paused video, both showing how the Mark was associated with in-person and virtual seminars, respectively. I find that the services advertised in this evidence correlate with the Services [*Aird & Berlis LLP v Levi Strauss & Co*, 2006 FC 654 at para 17].

[20] To support transfers of the Goods and performance of the Services, the Owner relies on an aggregate income exceeding \$300,000 for the entire relevant period. Although the total income is not broken down by Good and Service, bearing in mind that the Owner need only establish a *prima facie* case of use, I accept that the total income in Canada during the relevant period was generated from sales of the Services and the following Goods [for a similar conclusion, see *Meighen Haddad LLP v Flyp Technologies Inc.*, 2022 TMOB 105 at para 30]:

CI 9 (1) Online electronic newsletters; Video and audio presentations, namely, DVD's and downloadable computer files and apps containing video and audio presentations in the field of taxes; Electronic training material, namely, downloadable computer files and videos containing educational and instructional materials in the field of taxes; [...].

CI 16 (2) [...]; Printed training material, namely [...] manuals, [...] containing educational and instructional materials in the field of taxes; [...].

[21] In view of the above, I am satisfied that the Owner has shown use of the Mark in association with the above-listed Goods and the Services pursuant to sections 4 and 45 of the Act.

No use is shown in association with the remaining Goods

[22] The Owner's evidence and written representations are silent with respect to "promotional course materials, namely, ear phones" in Goods (1), and with Goods (4). As the Owner has not provided any evidence of special

circumstances excusing the absence of use of the Mark in association with these Goods, they will be deleted from the registration accordingly.

[23] With respect to “printed newsletters” in Goods (2), I accept that the Owner’s newsletters could be downloaded and, ultimately, be consulted in paper format. That said, the evidence is clear that the Owner’s newsletters were distributed online or in electronic format only. As such, I consider the evidence insufficient to conclude to transfers of printed newsletters [see, by analogy, *iboss, Inc v Waystream AB*, 2020 TMOB 81 at para 21]. As Ms. Teshima has not elaborated further on the “external factors” that led the Owner to stop printing newsletters to paper, I cannot determine whether special circumstances excuse the absence of use of the Mark in association with “printed newsletters”. Therefore, these Goods will be deleted from the registration.

[24] It is settled law that generally, use evidenced with respect to one specific good cannot serve to maintain multiple goods in a registration [see *John Labatt Ltd v Rainier Brewing Co* (1984), 80 CPR (2d) 228 (FCA) at paras 13 and 14]. Having distinguished several types of printed training material in the registration, the Owner was required to provide evidence with respect to *each* of them accordingly.

[25] Applied to the present case, given that the evidence only includes one printed training material, namely a manual, I am not satisfied that the Owner has demonstrated use of the Mark in association with the following Goods:

CI 16 (2) [...], course materials, [...], books, course outlines, pamphlets and brochures [...].

[26] As no special circumstances have been advanced to excuse the absence of use of the Mark in association with “course materials”, “books”,

course outlines, pamphlets and brochures", these Goods will be deleted from the registration.

[27] With respect to "pens, highlighters, adhesive note paper" in Goods (2) and "book bags" in Goods (3), included in the Package, the Owner notes in its written representations that the registration fee paid for the educational services include the Package. As for "t-shirts" in Goods (5), it notes that while they "were distributed as prizes (...) rather than as direct course materials, they were made available to attendees who paid" for the educational services [Owner's written representations, para 36]. Relying on *Riches, McKenzie & Herbert LLP v Cosmetic Warriors Limited*, 2019 FCA 48 and on *Theemes v Tigrent Learning Inc*, 2014 TMOB 124, the Owner submits, *inter alia*, that the Promotional Goods were distributed as part of a paid service within its normal course of trade [Owner's written representations, paras 35-46]. In particular, the Owner submits:

[the Promotional Goods] were not merely ornamental or promotional: they played a functional role in the seminars and contributed materially to the value received by attendees and were essential tools without which the educational experience would be materially diminished.

[28] The present case is distinguishable from *Cosmetic Warriors* which turned on the issue of whether sales of products at cost price could be considered as transfers in the normal course of trade. The key issue in this case is whether distribution of promotional products for the purpose of promoting services constitutes use in the normal course of trade for such products.

[29] I accept that distribution of the Promotional Goods is "part of the overall profit-earning model" of the Owner's normal course of business. I also accept that such Goods were distributed within the context of performance of a paid Service. That said, the fact that the Promotional Goods were included in the seminars' price is, in my view, insufficient in

itself to conclude to transfers of these Goods within the Owner's normal course of trade.

[30] It has been held that the free distribution of a good merely to promote one's own brand does not constitute a transfer in the normal course of trade. For the free distribution of a good to qualify as a transfer in the normal course of trade, the evidence must show that the good was delivered, not merely as a means of promoting other products or services, but as an object of trade in itself, leading to some kind of payment or exchange for such goods [see e.g. *Riches, McKenzie & Herbert LLP v Park Pontiac Buick GMC Ltd* (2005), 50 CPR (4th) 391 (TMOB) at para 11; and more recently *Canada Lands Company Limited v The Toronto Regional Real Estate Board*, 2025 TMOB 74 at para 32].

[31] In her affidavit, Ms. Teshima, characterizes the Goods distributed in the Package as being "promotional course materials". She confirms the promotional nature of the Promotional Goods as their distribution advertises the Owner's Services and are essential for word-of-mouth advertising [para 34]. As such, it is clear that the Promotional Goods were distributed for the purposes of promoting the Services, which I find, in the present case, does not constitute transfer in the normal course of trade for those Goods [for a similar conclusion, see *1661, Inc v Vista Radio Ltd*, 2025 TMOB 83 at paras 37-40].

[32] As for the second case relied upon by the Owner, namely *Theemes*, I note that none of the goods listed in the registration were promotional in nature. Rather, such goods were educational in nature, including different types of "instructional and teaching materials". I note that, as in *Theemes*, I have accepted the training materials in evidence to be objects of trade in and of themselves, such that their distribution amounts to use of the Mark in association with such Goods in the Owner's normal course of trade.

[33] I am therefore not satisfied that the Owner has demonstrated use of the Mark in association with "promotional course materials, namely pens, highlighters, adhesive note paper" in Goods (2), with "promotional course materials, namely, book bags" and with "Promotional t-shirts". As the Owner has not provided any evidence of special circumstances excusing the absence of use of the Mark in association with "promotional course materials, namely pens, highlighters, adhesive note paper" in Goods (2) or with Goods (3) and (5), these Goods will be deleted from the registration.

DISPOSITION

[34] In view of the foregoing, pursuant to the authority delegated to me under section 63(3) of the Act, and in compliance with the provisions of section 45 of the Act, the registration will be amended to delete the following goods:

- CI 9 (1) [...]; Promotional course materials, namely, ear phones
- CI 16 (2) Printed newsletters; [...] course materials, [...] , books, course outlines, pamphlets and brochures [...] ; Promotional course materials, namely pens, highlighters, adhesive note paper
- CI 18 (3) Promotional course materials, namely, book bags
- CI 21 (4) Promotional water bottles
- CI 25 (5) Promotional t-shirts

[35] The amended statement of goods and services will read as follows:

Goods

- CI 9 (1) Online electronic newsletters; Video and audio presentations, namely, DVD's and downloadable computer files and apps containing video and audio presentations in the field of taxes; Electronic training material, namely, downloadable computer files and videos containing educational and instructional materials in the field of taxes.

CI 16 (2) Printed training material, namely, manuals containing educational and instructional materials in the field of taxes.

Services

CI 41 (1) Services of providing educational information on taxes; Live presentations in the field of education information on taxes.

Maria Ledezma
Hearing Officer
Trademarks Opposition Board
Canadian Intellectual Property Office

Appearances and Agents of Record

No hearing held

AGENTS OF RECORD

For the Requesting Party: No agent appointed

For the Registered Owner: Luanne C. Schlosser (Lunova Law)