

LE REGISTRAIRE DES MARQUES DE COMMERCE
THE REGISTRAR OF TRADEMARKS

Citation: 2019 TMOB 106

Date of Decision: 2019-10-01

IN THE MATTER OF AN OPPOSITION

**Chartered Professional Accountants of
Ontario**

Opponent

and

**The Chartered Institute of
Management Accountants
1,533,728 for CIMA & Design**

Applicant

Application

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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. 1,533,728 to register the trademark CIMA & Design as illustrated below (the Mark):



[2] The application is based on use in Canada since at least as early as January 2004 and has a priority filing date of April 18, 2011, based on an application filed in the United Kingdom, application No. 2578968 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 this day apply. The application covers a long list of goods and services listed in Annex A.

[3] I should point out that there is no colour claim in the application.

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

[5] On May 9, 2014 the Certified Management Accountants of Ontario (CMAO) filed a statement of opposition. It was forwarded to the Applicant by the Registrar on May 27, 2014. The grounds of opposition raised by the Opponent are sections 2 (distinctiveness), 12(1)(b), and (d) (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.

[6] In a letter dated June 26, 2017, CMAO informed the Registrar 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). I shall use the term “Opponent” to refer indistinctively to CMAO and/or CPAO. The Opponent amended on June 26, 2017 its statement of opposition accordingly

[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 Janet Treasure, sworn on November 10, 2014 (the Treasure 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 allow this application in part.

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 a separate decision in each opposition 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 trademark;
- 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, and I will discuss this issue in greater details later.

[19] I shall ignore any opinion on legal issues contained in the affidavits of the parties’ representatives.

[20] To better understand the issues 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

[21] Ms. Treasure described herself as CMAO’s Vice-President of Professional Development. She has held this position since 2010. She is also a member of the Executive Integration Team which is leading the unification and integration of the three accounting bodies described in the next paragraph.

[22] Ms. Treasure explains that in Ontario, at the time of execution of her 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
- CMAO.

[23] Ms. Treasure states that CMAO is in the process of unifying its operation with those of ICAO and CGA Ontario to operate as the Chartered Professional Accountants of Ontario (CPAO). Since the execution of her affidavit, this unification has occurred as detailed in paragraph 5 above.

[24] Ms. Treasure states that 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).

III.1 CMA Canada

[25] Ms. Treasure states that CMA Canada is a federal non-profit corporation incorporated in 1920. Since 1977, CMA Canada has been called The Society of Management Accountants of Canada. It represents the interests of management accountants in Canada.

[26] Ms. Treasure affirms that up until 2013, CMA Canada was the owner of certification marks for CMA in Canada, for use in association with professional accounting services.

[27] Ms. Treasure mentioned that CMA Canada was also the owner of various CMA trademarks in Canada, registered for use in association with various goods including management accounting guidelines in print or electronic form, educational materials, magazines, books, text books and work books, brochures, outlines, schedules and syllabi; and various services including establishing and enforcing guidelines for the purpose of maintaining uniform standard of proficiency and professional ethics among its members; training and educating in the field of management accounting; disseminating information of interest to its members via the media of print, television, satellite, wireless telegraphy, microwave, computer, telephone, audio, video, electronic mail, the Internet and other electronic media, tapes, records, CDRoms, DVD, floppy discs, compact disks, magnetic data carriers, recording discs, through seminars, conferences, and educational programs; promoting and representing the interests of management accountants by providing a vehicle for national and international advocacy, education services, namely conducting courses of instruction in the field of management accounting, and operation of an internet website in the field of management accounting education.

[28] Ms. Treasure states that in January 2013, CICA and CMA Canada unified and created a new national accounting organization called Chartered Professional Accountants of Canada (CPA Canada). On July 2, 2013, CMA Canada transferred all of its CMA certification marks and trademarks to CPA Canada [see Exhibit 1 to her affidavit for a copy of each of these marks]. CMA Canada shall refer hereinafter to CMA Canada and its successor in title CPA Canada.

[29] CMA Canada licenses its CMA certification marks and CMA trademarks to its provincial affiliates, including CMAO, (hereinafter Provincial CMA Bodies) to be used in their respective provinces.

[30] Ms. Treasure explains that Provincial CMA Bodies work with CMA Canada to oversee, regulate and provide guidance to the management accountant profession across Canada. This ensures that there are common standards across Canada for individuals who hold the CMA designation.

III.2 CMAO

[31] Ms. Treasure explains that CMAO is an accounting body in the province of Ontario. It regulates the use of the CMA designation in Ontario.

[32] Ms. Treasure affirms that CMAO was incorporated in 1941 under the name Institute of Society of Industrial and Costs Accountants of Ontario by *An Act to incorporate the Society of Industrial and Cost Accountants of Ontario* [See Exhibit 2 to her affidavit for the *CICAO Act, 1941*]. In 1981, CMAO's name was changed to The Society of Management Accountants of Ontario [see Exhibit 3 to her affidavit for a copy of the *SMAO Act, 1981*].

[33] Ms. Treasure states 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 CMA 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 4 to her affidavit for a copy of the *CMA Act, 2010* and in particular section 26]. Since 1981, CMAO has had the exclusive statutory right to grant its members the CMA designation in Ontario.

[34] Section 4 of the *CMA Act, 2010* defines CMA Ontario'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.

[35] Object (a) is carried on by regulating the use of CMA designation in Ontario. CMAO's members work in four areas: public practice, academia, government and business, including not-for-profit sector.

[36] Object (b) is carried out by advocating on behalf of its members and by promoting public awareness of its members. Exhibit 5 to Ms. Treasure's affidavit are printouts from CMAO's website that show various ways in which CMAO promotes public awareness of its members and protects the interests of the accounting profession.

[37] 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 6 to Ms. Treasure's affidavit are printouts from CMAO's website that show various ways in which CMAO promotes and increases knowledge, skill and proficiency of its members.

III.3 CMA Designation

[38] Ms. Treasure affirms that the CMA designation is granted by Provincial CMA bodies to individuals in their respective province or territory who meet certain qualification requirements established by CMA Canada, together with the Provincial CMA Bodies.

[39] Ms. Treasure explains that the accreditation programs to students have educational, examination and experience requirements. Such material displays the CMA mark. She adds that the educational component of each accreditation program includes courses that students are required to complete. While attending these courses, students are provided educational materials that display the CMA mark [see Exhibit 7 to her affidavit]. The examinations have also the CMA mark on them [see Exhibit 8 to her affidavit].

[40] Ms. Treasure states that students in Ontario pay tuition to CMA Canada and CMAO to participate in the CMA accreditation programs. At paragraph 35 of her affidavit, she sets out the annual amount of tuition paid to CMA Canada and CMAO since 1985 which totaled more than 175 million dollars.

[41] Ms. Treasure explains that in Ontario, if students complete the CMA accreditation program they will become members of both CMA Canada and CMAO. In paragraph 36 of her affidavit, she provides the annual number of members since 1985, which total more than 10,000 members since 1991 and approximately 20,000 members by 2011.

[42] Ms. Treasure explains that in Ontario, members pay an annual membership fee to CMA Canada and to CMAO. In paragraph 37 of her affidavit, she sets out the annual amount received by CMA Canada and CMAO since 1985, which total more than 202 million dollars.

III.3.a Practice Standards for CMA Designation

[43] Ms. Treasure states that members who are granted the right to use the CMA designation must comply with practice standards related to professional conduct, continuing development, practice structure, membership renewal and the use of the designations. They are set by CMA Canada and the Provincial CMA bodies. Exhibit 9 to her affidavit is sample pages of representative practice guidelines that display the CMA mark from 1984 to 2006. Exhibit 10 to her affidavit is a printout from the Opponent's website which lists CMAO's current and archive Bylaws, Regulations and Professional Conduct Rules while Exhibit 11 is representative samples of Bylaws, Regulations and Professional Conduct Rules from 1992 to 2014.

III.3.b Promotion of CMA Mark

[44] Ms. Treasure lists in paragraph 41 of her affidavit the means used by CMA Canada and CMAO to promote the CMA brand and the skills of its members. In fact, CMAO is licensed by CMA Canada to promote the CMA brand and its members in Ontario.

[45] Ms. Treasure provides details of numerous advertising and promotional activities related to the CMA mark which can be summarized as follows:

- television advertisements to promote the CMA brand and skills of its members [see Exhibit 12 for samples];
- in-flight videos on Air Canada flights since at least as early as 2004 [see Exhibit 13];
- videos posted on YouTube from 2010 to 2012 [see Exhibit 14];
- print advertisements in newspapers and magazines. [see Exhibit 15 and 16 for samples];
- CMA Canada published its own magazine *CMA Management* from 1926 to 2013 until its last edition in November/December 2013. It was sold by subscription and was made available on CMA Canada's website in 1996. Since at least as early as 1985 it has displayed the CMA mark. [see Exhibit 17 for copies of sample pages from representative issues];
- since 2007, CMA Ontario has published a monthly bulletin called *Leading Indicator* distributed to its members. The CMA mark is displayed on each issue of the publication. [see Exhibit 18 for sample issues];

- since at least as early as 1996, CMA Canada has provided information to its members students and the public on its website *www.cma-canada.org*. The CMA mark is displayed on CMA Canada's website [see Exhibits 19 and 20 for articles published on the website in 1996 discussing the CMA designation and accreditation process];
- since as early as 1996, CMAO has provided information to its members, students and the public on its website *www.cmaontario.org* where the CMA mark is displayed [see Exhibits 21 and 22 for sample pages of this website];
- CMA Canada has promoted, since at least as early as 2005, the CMA mark through advertisements that appear on other Canadian websites [see Exhibit 23 for sample advertisements];
- CMA Canada and CMAO have promoted the CMA mark and the skills of their members through the use of billboards, posters and transit advertising [See Exhibit 24 to 28 for samples];
- since at least as early as 1990, CMAO has promoted the CMA brand and skills of its members by creating, printing and distributing brochures that display the CMA mark [see Exhibit 29 for sample brochures];
- there have been advertisements at Ontario universities since at least as early as 1997, carried out by CMAO [see Exhibit 30 for sample materials].

III.4 The Chartered Institute of Management Accountants and the present application

III.4.a Ms. Treasure's perspective

[46] According to Ms. Treasure, the Mark when used in association with the Goods and Services clearly indicates that those goods and services are provided by an institute called The Chartered Institute of Management Accountants or CIMA in short. For her, the meaning of The Chartered Institute of Management Accountants or CIMA is a chartered institute or an institute incorporated by Royal Charter that provides goods and services for or on behalf of management accountants.

[47] Ms. Treasure makes reference to CIMA's website where it makes it clear that CIMA is a body incorporated by a Royal Charter in the UK [See Exhibit 33 for printouts from CIMA's website]. In paragraph 77 of her affidavit she 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.

[48] Ms. Treasure affirms that CIMA promotes itself as the world's largest and leading professional body of management accountants [see Exhibit 34 for extracts of CIMA's website].

[49] On the descriptiveness aspect of the Mark, Ms. Treasure attached to her affidavit:

- as Exhibit 35, the definition of the word “Charter” taken from *www.dictionary.com*;
- as Exhibit 36, an extract of *The St. James Encyclopedia of Banking and Finance* for the definition of “Management accounting”;
- as Exhibit 37, a printout from *www.wikipedia.org* for the definition of “management accounting or managerial accounting”.

[50] Ms. Treasure attached as Exhibit 38, the file history of this application obtained from the Canadian Trade-mark Office. She states that the Canadian Trade-mark Office had objected to CIMA’s application on the basis that the Mark is clearly descriptive.

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

[52] Ms. Treasure states 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. There was no evidence of any sales or performance of any product and service listed in the application.

[53] Ms. Treasure mentions 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 Ms. Treasure, 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. This is a conclusion in law that I shall disregard.

[54] Ms. Treasure 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. She alleges that Ms. Heasman did not provide any evidence of use of the Mark in Canada dating back to January 2004 for each of the Products and Services.

[55] Ms. Treasure states that she does not understand the meaning of some of the services she listed in paragraph 92 of her affidavit and I will discuss this issue when assessing later the ground of opposition based on section 30(a) of the Act.

III.4.b Mr. Harding's perspective

[56] 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).

[57] 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 actual name.

[58] 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.

[59] 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.

[60] 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.

[61] 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.”

[62] 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.

[63] 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.

[64] 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.

[65] I should point out that Mr. Harding uses the expression CIMA LOGO without defining such expression. As it will appear later, the evidence shows use of different CIMA logos. I shall simply refer to CIMA LOGO and/or CIMA-Global trademarks as it appears in Mr. Harding’s affidavit except where there is specific reference to the Mark.

[66] 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.

[67] 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.

[68] 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 the press release dated September 27, 2007.

[69] 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. The Mark does appear on some of the covers filed as Exhibit F.

[70] 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.

[71] 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.

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

[73] 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 as he has not been established as an expert in Canadian trademark law.

[74] Mr. Harding explains that the letters CIMA represent “Chartered Institute of Management Accountants”. They are not and were never a “professional designation”. Similarly, the CHARTERED INSTITUTE OF CHARTERED 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”.

[75] 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 and 1,000 members of CIMA-Global in Canada (page 31).

III.4.c Mr. Ratnayake’s perspective

[76] 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.

[77] 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.

[78] 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.

[79] 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.

[80] 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. I reproduce the following extracts from his affidavit:

7. (...) Prior to 1986 and up until December and into January 2004, CIMA-Global and CIMA Canada were also using the word CIMA in a stylized font worldwide, including in Canada. In January 2004, CIMA-Global created a new stylized CIMA LOGO, wherein the letters C, I and A were blue, and the W was white, sitting in a rectangular box with red background. In 2012, there had been a slight modification to the colours of the letters and background, with all the letters being white in the rectangular box with a pink background. Since January 2004, all the promotional and advertising materials, and products distributed in Canada display the CIMA Logo. The font style of the CIMA letters being placed within a rectangular box on a coloured background have always remained intact since 2004. Examples of the CIMA Logo as used between 2004 and 2011 and the CIMA Logo used since 2012 are shown on the Annual Reviews at Exhibit “15” herein, noting that the 2011 Annual Review was published in 2012 for the previous year.

[81] 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.

[82] 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.

[83] 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”.

[84] 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.

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

[86] 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.

[87] 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”.

[88] 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”.

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

[90] 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.

[91] 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.

[92] 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.

[93] 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 webpages have always and continuously displayed the CIMA-Global trademarks on the header which is carried on each page and link.

[94] 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.

[95] 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.

[96] 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.

[97] 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.

[98] 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.

[99] 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’s “Conference on Productivity” and sample flyers advertising the conference, which were circulated to members, students and the general public.

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

[101] 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*.

[102] 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).

[103] I noted the presence of the Mark on the following exhibits attached to Mr. Ratnayake's affidavit: Exhibit 15 (in 2006 and 2007), Exhibit 9 (November 2006), Exhibit 11 (Financial statement on December 31, 2006), Exhibit 13 (with variations in that there is no rectangular box and the stylized "m" is not in white), Exhibit 14 (Notice of Cricket Tournament to be held in July 2005 and Notice dated January 15, 2011), Exhibit 17 (brochure in 2007) and Exhibit 19b (brochure on cricket event to be held on June 24, 2006).

IV SIMILARITIES IN THE PARTIES' ACTIVITIES AND TRADEMARKS

[104] Ms. Treasure draws a parallel between both parties' associations:

- CMA Canada is an accounting body in Canada. CMAO is an accounting body in Ontario while CIMA is an accounting body in the UK;
- She refers to CIMA's website for a summary of its services which are similar to CMAO's services [See paragraph 97 of her affidavit and Exhibit 39];
- CIMA's objectives are similar to those of CMAO and CMA Canada;
- CMA Canada together with the Provincial CMA Bodies sets and administers accreditation programs for individuals who want to become members and be granted the CMA designation in Canada. The accreditation programs have education, examination and experience requirements;

- CIMA sets and administers an accreditation program for individuals who want to become members of CIMA. [See Exhibit 40 for printouts of CIMA’s website that discuss its accreditation process];
- CMA Canada requires that members meet their practice standards of their Provincial CMA bodies 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;
- CMA Canada and CIMA are all active in promoting their members and the accounting profession in their respective jurisdictions.

[105] Ms. Treasure 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.

V FINAL OBSERVATIONS

[106] 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 Ms. Treasure with the affidavit filed by Mr. Thomas E. Warner in other related opposition files. This comparison is not relevant for this opposition.

[107] 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.

[108] 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.

[109] 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 in 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.

[110] Ms. Treasure states that in Ontario, except for CMAO members, no individual is statutory permitted to use the designation CMA, alone or in combination with other words.

[111] Ms. Treasure also discusses the similarities between the parties' trademarks in issue. I shall disregard her analysis as Ms. Treasure has not been established as an expert in trademark law.

[112] 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.

[113] 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

[114] 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

[115] 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 (June 29, 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 (TMOB) regarding section 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)(d): 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 sections 16(1)(a): the claimed date of first use (January 2004) [see section 16(1) of the Act]; and
- iv) 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)].

[116] 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). On the other hand, the Applicant claims that it is the filing date of the application and it refers to *Fiesta Barbeques Ltd v General Housewares Corp* (2003), 28 CPR (4th) 60 (FCTD).

[117] Since the *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. Section 12(2) of the Act clearly specifies that a trademark, which 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.

[118] 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 (June 29, 2011).

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

[119] 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.

[120] 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.

[121] 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.

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

[123] 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”.

[124] 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

[125] 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 Ltd 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.

[126] There are three prongs to this ground of opposition, namely:

- 1) 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. 2578968 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".
- 2) 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".
- 3) 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,

- confusing with the trade-marks **CMA**, in word and design form, as set out in **Schedule A**, previously used or made known in Canada and previously registered in Canada 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 the goods and/or services set out in **Schedule A**, 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-marks **CMA**, in word and design form, as set out in **Schedule A**, previously used or made known in Canada by the Opponent, also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada in association with goods and/or services set out in Schedule A, 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 of Management Accountants or CIMA. The term CIMA is an acronym for Chartered Institute of Management Accountants, namely, a chartered institute or an institute incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants. The alleged mark CIMA & DESIGN 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 *Certified Management Accountants Act, 2010*, S.O. 2010, c. 6, Sch. B and/or its predecessor legislation and by Ontario's *Chartered Professional Accountants of Ontario Act, 2017*, S.O. 2017, c. 8, Sch. 3.

[127] The first two prongs have not been pursued by the Opponent. Except for the last subparagraph of the third prong, this prong 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 16(1)(a), 12(1)(d); 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.

[128] 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.

[129] 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.

[130] 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.

[131] 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.

[132] 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.

[133] 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.

[134] 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).

[135] 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*.

[136] 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.

[137] 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.

[138] *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.

[139] The *CMA Act, 2010* prohibited a corporation, other than a corporation authorized by the Opponent, from “tak[ing] or us[ing] the designation “Cerified Management Accountant...or the initials “C.M.A.”, “CMA”, “F.C.M.A.”, “FCMA”...alone or in combination with other words or abbreviations”.

[140] The Mark 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.

[141] 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

[142] 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.

[143] With respect to the first prong, the Applicant argues at paragraph 53 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 53 of the Applicant's written argument contains references to the register which have not been put into evidence in the record.

[144] 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.

[145] 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 91 to 99 above].

[146] As for the alternative argument described in the first prong, 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, Ms. Treasure used in paragraph 10 of her affidavit a similar language, i.e. "CMA Canada represents the interests of management accountants in Canada".

[147] 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.

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

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

[149] 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)].

[150] The alleged date of first use of the Mark in Canada is January 2004, which is assumed to be the last day of that month [see *Lise Watier Cosmétiques Inc v Villoresi* 2009 CarswellNat 1700 (TMOB)] namely, January 31, 2004.

[151] The Opponent has not filed any documentary evidence that would put into issue the alleged date of first use of the Mark in Canada claimed by the Applicant in its application. However, the Opponent refers to the documentary evidence filed by the Applicant. The Opponent argues that the Applicant has not shown use of the Mark.

[152] It is important to note, at this stage, that the Applicant was under no obligation to prove use of the Mark as of the claimed date of first use in Canada, as the Opponent has not filed any evidence to challenge that date of first use. Consequently, under these circumstances, the Opponent took the wrong approach in analyzing with scrutiny each document filed by the Applicant and explaining why it did not constitute evidence of use of the Mark as of the claimed date of first use.

[153] The Opponent's argumentation focused on the following issues:

- The trademark appearing on the documents filed by the Applicant is not the Mark but various variations of the Mark;
- There is no document illustrating the use of the Mark since January 31, 2004;
- Zero-value transfers of the Applicant's promotional items do not constitute "use" within the meaning of section 4(1);
- The Applicant does not provide any accounting services. They are rendered by its members.

[154] I shall discuss these issues in the order setout above.

XI.1 Use of variations on the Mark as opposed to use of the Mark

[155] I have already identified in paragraph 103 some of the documents on which appear the Mark. This should dispose of the Opponent's first argument. I would add that, since the application does not contain any colour claim, any comments made by the Opponent on either

the colour of the square in which the letters C, I, M, and A are written or the colour of the letter M are not applicable to our case. They constitute a minor variation of the Mark. In most instances, these variations would constitute use of the Mark [see *Canada (Registrar of Trade Marks) v Cie internationale pour l'informatique CII Honeywell Bull, SA*, (1985) 4 CPR (3d) 523 (FCA) and *Promafil Canada Ltd v Munsingwear Inc* (1992), 44 CPR (3d) 59 (FCA)]. Consequently, I do not need to discuss in details each illustration mentioned by the Opponent in its written argument at paragraphs 132 and following.

XI.2 No document illustrating the use of the Mark since January 31, 2004;

[156] As for the argument that there is no illustration of the Mark that goes back to January 2004, as I mentioned earlier, the Applicant was under no obligation to file evidence of use of the Mark in Canada that would go back to January 2004 as the Opponent had not discharged its initial onus. The evidence filed by the Applicant was not to substantiate its claimed date of first use of the Mark but to illustrate the use of the Mark in Canada.

[157] As stated at the beginning, this is one of many oppositions to applications filed by the Applicant. There is another application, bearing serial number 1533727 for the registration of the word trademark CIMA. In that file, as it appears in my decision, the Applicant claimed use of the trademark CIMA since November 1986 in association with the same Goods and Services. The Opponent was successful under a section 30(b) ground of opposition as Mr. Harding admitted during his cross-examination that certain goods and services could not have existed by their very own nature in November 1986. In our case, the date of first use of the Mark claimed is January 2004. There was a single cross-examination for all the related files in which Mr. Harding filed an affidavit. There were no specific questions related to the date of first use claimed in the present application. Given the different outcome in both of these files under this ground of opposition, I must distinguish this file with application 1533727.

[158] One must take into its context the statement made by Mr. Harding that he did not know the date of first use of the trademark in association with each of the Products and Services. Firstly, the Mark is not specifically referred to in this portion of the transcript [see pages 18 to 20 of his transcript]. Moreover, by referring to 1986, one must assume that the Opponent's questions were specifically related to application 1533727 for the word trademark CIMA as the

claimed date of first use was November 1986. Finally, all this line of questioning lead to the aforementioned admission made by Mr. Harding.

XI.3 Zero-value transfers of the Applicant's promotional items

[159] The Opponent argues that section 4(1) of the Act requires there to be a transfer of property in or possession of goods “in the normal course of trade”. Giving away goods for free is generally not considered to be use in the normal course of trade [see 88766 *Canada Inc v Spinnakers Brew Pub Inc* (2005), 48 CPR (4th) 70 (TMOB)]. It refers to case law where it was ruled that transfers for zero value only constitute sales in the ordinary course of trade where the free samples are for marketing, informational, and promotional purposes, where the zero-value transfers led to or encouraged subsequent sales and where the distribution of free samples is the regular practice of the parties in the industry [see *Hortilux Schreder VC v Iwasaki Electric Co*, [2011] FCJ No 1189 (FCTD)].

[160] The Opponent refers to the admission made by Mr. Ratnayake during his cross-examination that neither the Applicant nor CIMA Canada sold the sample promotional goods illustrated at Exhibit 23 of his affidavit [see transcript at 35;21-36:1].

[161] With this admission, the Opponent has met its light evidential burden with respect to the Goods. Therefore the Applicant had to prove that it has used the Mark in association with the Goods since at least as early as January 31, 2014 within the meaning of section 4(1) of the Act. There is no evidence of that nature in the file.

[162] Consequently, this ground of opposition is maintained in so far as the Goods are concerned.

XI.4 Use of the Mark by the Applicant in association with accounting services

[163] The Opponent points out that Mr. Harding, during his cross-examination admitted that neither the Opponent, nor its members renders accounting services in association with the Mark [see transcript Q83 to Q90 inclusive]. This admission is limited to accounting services and nothing more. It is not for me to speculate if any of the other services listed in Annex A are provide by the Applicant or its members in association with the Mark.

[164] Consequently, this ground of opposition is also maintained for “accounting services” only.

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

[165] 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].

[166] 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)

[167] 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)].

[168] 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)].

[169] 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)].

[170] 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].

[171] Also, in *Canadian Dental Assn / Assoc Dentaire Canadienne v Ontario Dental Assistants Assn.*, 2013 FC 266 (FC), aff'd 2013 FCA 279 (FCA) [CDA] Manson J. stated that:

Nothing in the Act so limits the ability of a professional designation to validly act, in use, as a certification mark, provided such a designation meets the necessary criteria outlined above with respect to lack of clear descriptiveness, distinctiveness, absence of a likelihood of confusion, and proper use.

[172] I am fully aware that the present application is not for the registration of the Mark as a professional designation or as a certification mark, but *Canadian Dental Assn* established the principle that a professional designation can act as a certification mark. If it is used as a professional designation, it should not automatically be considered as clearly descriptive.

[173] 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 general principles outlined above.

[174] The Opponent argues that the dominant feature of the Mark is the acronym CIMA which stands for Chartered Institute of Management Accountants. Consequently the meaning of the Mark, when used in association with the Services, is easy to understand, sufficient and plain. The meaning of the acronym CIMA is clear to a person encountering it: a chartered institute that provides goods and services for or on behalf of management accountants.

[175] 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) [see para.75 of the Treasure Affidavit]. I give little weight to Ms. Treasure’s allegation. She is a representative of the Opponent and it is her own opinion. She is not an expert in the field of trademark law. Moreover, because of her expertise in accountancy and her knowledge of the existence of the Applicant and other provincial, national and international associations of accountants, I do not consider her as the typical Canadian consumer of accounting services.

[176] 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].

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

[178] The Applicant argues that in order for a term or a word to be clearly descriptive, that word or term can have “no reference to anything else”. If there is a possible alternative meaning,

it cannot be said to be clearly descriptive as the mark has more than one interpretation. To support such contention, it refers to *Molson Cos Ltd v Carling O'Keefe Breweries of Canada Ltd et al* (1981), 55 CPR (2d) 15 (FCTD) and *Kraft General Foods Canada Inc v Melitta Canada Inc* (1992), 42CPR (3d) 57 (TMOB).

[179] I disagree with the Applicant that those cases support such contention. In *Molson Cos* the trademark in issue was TAVERN. The Court found such mark not to be clearly descriptive. At the end of its judgement the Court referred to *Standard Ideal Co v Sanitary Manufacturing Co* [1911] AC 78 where Lord Macnaghten said:

Without attempting to define "the essentials necessary to constitute a trade mark properly speaking" it seems to their Lordships perfectly clear that a common English word having reference to the character and quality of the goods in connection with which it is used and having no reference to anything else cannot be an apt or appropriate instrument for distinguishing the goods of one trader from those of another.

[180] I do not think this citation supports the Applicant's contention. What Lord Macnaghten said was that if a common English word has only one meaning which refers to the character and quality of the goods in connection with which it is used, such word cannot be appropriated by one trader. Consequently, a word that may have different dictionary meanings may still be clearly descriptive, as stated above, if "the immediate impression created by the trademark in association with the wares or services with which it is used or proposed to be used" is clearly descriptive of the quality or character of the goods or services.

[181] As for the Registrar's decision in *Kraft General Foods Canada Inc* it simply refers to the *Molson Cos* judgement by reproducing the above extract where the Court quoted Lord Macnaghten in *Standard Ideal Co*. Nowhere in her decision the Registrar states or implies that only common words with only one meaning can be considered as clearly descriptive within the meaning of section 12(1)(b). In any event, the Mark is not a common English word but an acronym.

[182] I may add that the Applicant asserts that, for an acronym to be clearly descriptive, it must be immediately identifiable as to what the acronym stands for. To support that position the Applicant relies on *College of Dietitians of Alberta v 3393291 Canada Inc* [2015] FC 449. In that case, the marks in issue all had the acronym R.H.N. The court concluded that there was no

evidence that the consumer, in the health services context, would be able to identify the significance of the last two letters. In our case, there is no evidence that Canadian consumers looking for accounting services would be able to identify the significance of the acronym “CIMA”.

[183] In its written argument, the Applicant refers to approved applications or registrations for trademarks that are acronyms for the owner’s name and used in association with membership or association services or related types of services offered to their membership [see para. 105 of the Applicant’s written argument]. However, 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.

[184] 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 not think so.

[185] I agree with the Applicant that the casual consumer would not be able to identify exactly what the acronym stands for or what its meaning is. The meaning of the acronym CIMA is not self-evident or clear. Some mental exercise is required in order to try to reach a meaning. Other than Ms. Treasure’s statement supporting the Opponent’s position that the Mark is clearly descriptive, I have no evidence to that effect. Such evidence could have taken the form of survey evidence.


[186] If indeed a survey had supported the Opponent’s contention that the acronym CIMA clearly identifies the Applicant’s name at length in the mind of Canadian consumers, then the question to be asked would have been whether such result was caused by the extensive use of the Mark in Canada so as to have become distinctive at the filing date of the application such that the Applicant could have benefit from the provisions of section 12(2) of the Act. I do not have to determine that issue because the Opponent has not provided sufficient evidence to conclude that Canadian consumers would clearly identify the acronym CIMA with the Applicant’s full name at length when it is used in association with the Goods and Services.

[187] For all these reasons, I conclude that the Mark is not clearly descriptive or deceptively misdescriptive of the Goods and Services within the meaning of section 12(1)(b) of the Act.

[188] This ground of opposition is therefore dismissed.

XIII GROUND OF OPPOSITION BASED ON SECTION 12(1)(D) (REGISTRABILITY)

[189] The Opponent pleads that the Mark is not registrable under section 12(1)(d) of the Act, because it is confusing with the Opponent’s CMA registered trademarks, the details of which are included in Schedule A of the Opponent’s statement of opposition. The Opponent best case scenario are with the following registrations:

Trademark	Registration No.	Products and/or Services
CMA	TMA369826	Professional accounting services
	TMA541744	<ul style="list-style-type: none"> Educational materials namely, management accounting guidelines in print or electronic form, management accounting standards in print or electronic form, magazines, books. <p>Services</p> <ul style="list-style-type: none"> (1) Establishing and enforcing guidelines for the purpose of maintaining a uniform standard of proficiency and professional ethics among its members; training and educating in the field of management accounting; disseminating information of interest to its members via the media of print, television, satellite, wireless telegraphy, microwave, computer, telephone, audio, video, electronic mail, the Internet and other electronic media, tapes, records, CDRoms, DVD, floppy disks, compact disks, magnetic data carriers, recording discs, through seminars, conferences, and educational programs; promoting and representing the interests of management accountants by providing a vehicle for

		national and international advocacy.
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[190] I checked the register and note that registration TMA369826 is for a certification mark while registration TMA541744 contains a disclaimer to the exclusive use of the word CMA apart from the trademark. Both registrations are extant. Consequently, the Opponent has met its initial burden. As a result, the Applicant must prove, on a balance of probabilities, that there is no likelihood of confusion between the Mark and the Opponent’s aforementioned registered trademarks [*Christian Dior SA v Dion Neckwear Ltd*, 2002 FCA 29, 20 CPR (4th) 155].

XIII.1 The test for confusion

[191] The test for confusion is outlined in section 6(2) of the Act, which stipulates that the use of a trade-mark causes confusion with another trade-mark if the use of both trademarks in the same area would likely lead to the inference that the goods associated with each of those trademarks are manufactured, sold or leased by the same person.

[192] Some of the surrounding circumstances to be taken into consideration when assessing the likelihood of confusion between two trademarks are set out in section 6(5) of the Act: (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 businesses; (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. These criteria are not exhaustive and it is not necessary to give each one of them equal weight [see *Veuve Clicquot Ponsardin v Boutiques Cliquot Ltée*, 2006 SCC 23, 49 CPR (4th) 401; *Mattel USA Inc v 3894207 Canada Inc*, 2006 SCC 22, 49 CPR (4th) 321; *Masterpiece Inc v Alavida Lifestyles Inc*, 2011 SCC 27, 92 CPR (4th) 361].

[193] The test for confusion is set out in the following terms by Mr. Justice Binnie in *Veuve Clicquot, supra*, at paragraph 20:

The test to be applied is 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] trademarks, and does not pause to

give the matter any detailed consideration or scrutiny, nor to examine closely the similarities and differences between the marks.

XIII.1.a Inherent distinctiveness and the extent to which the marks have become known

[194] The word mark CMA is an acronym and has therefore a low degree of inherent distinctiveness [see *Gemological Institute of America Inc v Gemology Headquarter International LLC*, 2014 FC 1153, 127 CPR (4th) 163]. The CMA Design mark does possess a higher degree of inherent distinctiveness because of the design portion. However, given that the dominant portion of this mark is the acronym CMA, overall, it does not possess a high degree of inherent distinctiveness.

[195] The dominant portion of the Mark is also an acronym. Consequently its degree of inherent distinctiveness is similar to the one associated to the CMA Design mark. The degree of distinctiveness of a trade-mark may be enhanced through its use or promotion in Canada.

[196] As for the Opponent's trademarks CMA and CMA Design, Ms. Treasure has provided detailed evidence of their use in association with some of the products and services enumerated above. In summary, \$175 million has been collected since 1985 in tuition for CMA accreditation programs. There have been, since 1985, more than 10,000 members of CMAO. Those members have paid, since 1985, more than \$202 million in membership fees. There have been practice guidelines displaying the Opponent's trademarks distributed since 1984 and Ms. Treasure provides details of advertising and promotional activities that go back to 1990 [see paragraphs 40 to 45 above].

[197] From this evidence, I conclude that the Opponent's trademarks CMA and CMA Design have become known, at least in Ontario.

[198] As for the use of the Mark in Canada or the extent that it has become known, there is some evidence of its use but to a much lesser extent than the evidence of use of the Opponent's CMA trademarks. Such evidence of use is described in details in sub-sections III.4.b and III.4.c above. Suffice to say that, despite the amount in Canadian membership fees is significant, it is ten time less than those collected by the Opponent. Any allegation of distribution of flyers or advertisement to Applicant's members is not impressive as the number of Canadian members

since 2007 varies from 1100 to 1400 with approximately 90% residing in Ontario, Alberta and British Columbia. As for references to advertisements or publications on the website, there is no information on the number of Canadian viewers of those web pages. There is no information on the number of copies distributed of the flyer attached as Exhibit 22 to Mr. Ratnayake's affidavit. Finally, with respect to the sums of money spent in advertising between 2007 and 2014, it is a significant amount (\$800,000) but less important than what has been spent by the Opponent during the same period.

[199] In all, I conclude that the Opponent's trademarks CMA and CMA Design are more known in Canada than the Mark.

[200] This factor favours the Opponent.

XIII.1.b The length of time the marks have been in use in Canada

[201] The evidence summarized in section III above establishes that the Opponent's trademarks CMA and CMA Design have been in use in Canada since at least as early as 1984 [see Exhibit 9 to Ms. Treasure's affidavit] while the evidence of use of the Mark detailed in paragraph 103 above allows me to conclude that there has been use of the Mark in Canada since at least as early as 2006. I wish to point out that a simple allegation of use of the Mark since January 2004 in Canada, as alleged in the application, without any documentary evidence to support such contention, does not constitute evidence of actual use of the Mark since that date.

[202] This conclusion should not be interpreted as a contradiction with my findings under the ground of opposition based on section 30(b) of the Act. Under that ground, the burden was on the Opponent to prove that the Applicant had not used the Mark since the claimed date of first use. Here, all that I am concluding is that the evidence in the record enables me to conclude that there is evidence of use of the Mark in the record since at least as early as 2006.

[203] This factor favours the Opponent.

XIII.1.d The degree of resemblance between the marks in issue

[204] As indicated by the Supreme Court of Canada in *Masterpiece*, in most instances, the degree of resemblance between the marks in issue is the most important relevant factor. One must consider the degree of resemblance from the perspective of appearance, sound and in the ideas suggested by them. Moreover, the Supreme Court stated that the preferable approach, when comparing trademarks, is to begin by determining whether there is an aspect of the trademark that is particularly striking or unique. It is not the proper approach to set the marks side by side and to critically analyze them to find similarities and differences.

[205] It is trite law to say that letters of the alphabet are weak marks. Each case is governed by the facts put into evidence. I wish to cite two cases, with different outcomes, involving trademarks consisting of letters of the alphabet .

[206] In *GSW Ltd v Great West Steel Industries Ltd* 1975 CarswellNat 495(FCTD) the trademarks in issues were GWS and G.S.W., i.e. same letters in different order and in one case, separated by periods. The Court confirmed the Registrar's decision that there was no likelihood of confusion between them. In that case the Court pointed out that there was no evidence of actual confusion and that there were substantial differences in the nature of the parties' goods. The following quote is instructive:

In so stating the Registrar was giving effect to the principles which I have stated above, that is that letters not being inherently distinctive they constitute a "weak" mark and as such, small differences may be accepted to distinguish one mark from another. However a "weak" mark by long and extensive use might become distinctive. For the reasons expressed above I am of the opinion that the appellant has failed to establish that its mark had become distinctive. What the evidence does establish is that the appellant did not use its mark as registered but used radical variations thereof and fails to establish what marks were used with respect to what wares and for what period of time.

(my underlines)

[207] In *Gemological Institute of America, op.cit.*, the marks in issues were GIA and GHI, i.e. not the same letters. There was evidence that GIA had become distinctive in the diamond industry. Finally there was no evidence of actual confusion. The application for the registration of GHI was refused. The following extract is instructive:

In considering the *degree of resemblance*, I find that the two marks are very similar; both marks are three letter acronyms, sharing two of the same letters and both beginning with the letter “G”. Although the “G” stands for a word that identifies the wares (gemological), it need not be the first word in the name or the first letter if a similar business were looking for distinctiveness. Both marks contain an “I”. While “A” and “H” are not similar when written, they can sound the same. Moreover, because the otherwise weak GIA mark has gained distinctiveness due to use and reputation, it deserves protection and small differences in the marks of others will no longer be enough to avert confusion. (my underlines)

[208] In our case, the parties’ dominant portion of their marks is an acronym. The letters forming the Opponent’s acronym are found in the Mark. The addition of the vowel “I” creates a small difference between the marks both phonetically and visually. Given that there is no evidence that the ideas suggested by the marks in issue, in the mind of a consumer, would automatically suggest the meaning of the parties’ respective acronyms, I cannot conclude that the ideas suggested by the marks would be related to management accountants.

[209] I do not consider the differences in the parties respective logos (a rectangle with a stylized “m” versus a square) to be significant enough to rule out any likelihood of confusion on the sole basis of these differences.

[210] However, is this addition of the letter “i” in the Mark sufficient to conclude to an absence of likelihood of confusion?

[211] As concluded above, the Opponent’s trademark CMA has become known in Ontario at least. Therefore, its ambit of protection is wider than a trademark made of letters of the alphabet with no acquired distinctiveness.



XIII.1.e Additional surrounding circumstances

[212] The Applicant raises the fact of the coexistence of the parties’ trademarks in Canada, including in Ontario. It argues that such coexistence started in 2004. However, the evidence of actual use of the Mark in Canada goes back to 2006 as per the detailed summary of the evidence of use of the Mark in Sub-sections III.4.b and III.4.c above. Still, this represents a period of 13 years without any evidence of actual confusion. Moreover Ms. Treasure makes reference to Ms. Heasman’s affidavit, where the latter alleges that there are members of the Opponent that are also members of the Opponent. Ms. Treasure has not denied such allegation.

[213] As stated in *Masterpiece*, lack of evidence of actual confusion can be a relevant factor in assessing the likelihood of confusion. I consider it to be the case in this file.

[214] In its written argument, the Opponent alleges the existence of a family of CMA registered trademarks listed in Schedule A to its statement of opposition. Therefore it claims that its registered trademark CMA should benefit from a wider scope of protection. However, as mentioned 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, not just mere allegation of use.

[215] In its written argument, at paragraphs 55 to 65, the Opponent has analyzed the various exhibits attached to Ms. Treasure's affidavit and has identified the various CMA design trademarks used by the Opponent, namely:

CMA	TMA369826
	TMA541744 and TMA 541793
	TMA540663 and TMA540721

Illustrations of use of these CMA design trademarks can be found in Exhibits 7, 8, 9, 10 and 17. Therefore I conclude that the Opponent has established the existence of a family of CMA trademarks.

[216] As described in section III.4.c above, both parties have collaborated in hosting and/or sponsored conferences and events; authored publications together; offered courses together; offered to their respective members the possibility to join the other association if certain criteria are met. All these actions, as argued by the Applicant, are more than simple acts of tolerance of the existence of the Applicant. They indicate a mutual recognition of excellence of the other organization.

[217] Another important additional surrounding circumstance to be taken into consideration is the existence of various acronym designations in the field of accountancy such as CA, CPA, CGA, CMA, FCMA, CGA, FCGA and GCMA to name a few, which have been referred thereto in this decision.

XIII.1.f Conclusion

[218] Some of the relevant factors favour the Applicant and others the Opponent. However, guided by the fact that:

- acronyms are weak marks and therefore small differences can be sufficient to differentiate the marks such as with the addition of the letter “i” in this case;
- there has been no evidence of actual confusion despite coexistence of the marks over a period of 13 years;
- there exists other acronyms used in the accountancy field that begin with the latter “C” and end with the letter “A”;

I conclude, that the Applicant has discharged its burden to prove, on a balance of probabilities, that there is no likelihood of confusion between the marks in issue, even though the Opponent’s mark CMA is known in Ontario; there is an overlap in the parties’ services and their channels of trade and that the Opponent’s mark has been used in Canada for a longer period of time.

[219] Consequently, this ground of opposition is dismissed.

XIV GROUNDS OF OPPOSITION BASED ON SECTIONS 16(1)(A), AND 2 OF THE ACT

[220] Those grounds of opposition are reproduced at Annex B. Still, the ultimate issue is the likelihood of confusion between the Mark and the Opponent’s trademarks. The analysis of the relevant factors listed at section 6(5) of the Act would be done at different dates. Since the ground of opposition based on section 30(b) has been successful in part, the entitlement ground (Section 16(1)(a)) would have to be determined as of the filing date of the application (June 29, 2011) [see *Everything for a Dollar Store (Canada) inc v Dollar Plus Bargain Centre Ltd* 1998 CarswellNat 2998 (TMOB)]. As for the distinctiveness ground of opposition, it would be determined as of filing date of the statement of opposition (May 9, 2014).

[221] The Opponent's evidence described above establishes that the Opponent's CMA trademarks have been used prior to June 29, 2011 and that they were known at least in Ontario as of May 9, 2014. Therefore, the Opponent has met its initial burden under those two grounds of opposition.

[222] The earlier relevant dates under those two grounds of opposition would not materially affect my analysis of the relevant criteria done under the registrability ground of opposition. Accordingly, I reach the same result. Therefore those grounds of opposition are also dismissed.

XV DISPOSITION

[223] Pursuant to the authority delegated to me under section 63(3) of the Act, I refuse the application only in so far as “Accounting services” are concerned and for the following 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; 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 whole 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. 2578968 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,
 - 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.

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.

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 CIMA & DESIGN.

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,
- confusing with the trade-marks CMA, in word and design form, as set out in Schedule A, previously used or made known in Canada and previously registered in Canada 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 the goods and/or services set out in Schedule A, 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-marks CMA, in word and design form, as set out in Schedule A, previously used or made known in Canada by the Opponent, also previously known as The Society of Management Accountants of Ontario, and/or by CMA Canada in association with goods and/or services set out in Schedule A, 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 of Management Accountants or CIMA. The term CIMA is an acronym for Chartered Institute of Management Accountants, namely, a chartered institute or an institute incorporated under Royal Charter, which provides goods and

services for or on behalf of management accountants. The alleged mark CIMA & Design 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 *Certified Management Accountants Act, 2010*, S.O. 2010, c. 6, Sch. B and/or its 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 of Management Accountants or CIMA. The term CIMA in the alleged mark is an acronym for Chartered Institute of Management Accountants, namely, a chartered institute or an institute incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants. 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 trade-marks CMA, in word and design form, as set out in Schedule A, registered by CMA Canada, in association with the goods and/or services set out in Schedule A.

(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 CMA, in word and design form, as set out in Schedule A, previously used or made known in Canada by the Opponent, also previously known as The Society of Management Accountants

of Ontario, and/or by CMA Canada in association with goods and/or services set out in Schedule A.

The Opponent and/or CMA Canada have not abandoned their rights to the trade-marks CMA, in word and design form, as set out in Schedule A, 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 at all relevant times, including the date of the opposition,

- the alleged mark does not distinguish nor is it adapted to distinguish the goods and services of the Applicant from the goods and/or services of the Opponent and/or CMA Canada as set out in Schedule A, sold, performed and/or advertised in Canada by the Opponent and/or by CMA Canada in association with the trade-marks CMA, in word and design form, as set out in Schedule A, which were 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/or services of CMA Canada, as set out in Schedule A, in association with the trade- marks CMA, in word and design form, as set out in Schedule A, which were 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 of Management Accountants or CIMA. The term CIMA is an acronym for Chartered Institute of Management Accountants, namely, a chartered institute or an institute incorporated under Royal Charter, which provides goods and services for or on behalf of management accountants. 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.

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

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