

LE REGISTRAIRE DES MARQUES DE COMMERCE
THE REGISTRAR OF TRADEMARKS

Citation: 2022 TMOB 003
Date of Decision: 2022-01-19

IN THE MATTER OF AN OPPOSITION

**Chartered Professional Accountants
of Canada**

Opponent

and

Michael Schemmann

Applicant

**1,811,410 for the certification mark
ICPA PROFESSIONAL**

Application

INTRODUCTION

[1] Michael Schemmann (the Applicant) has filed an application to register the certification mark ICPA PROFESSIONAL (the Mark) on the basis of use in Canada since October 26, 2016 in association with “accounting services” (the Services). The Applicant disclaimed the right to the exclusive use of the word PROFESSIONAL apart from the Mark and indicated that he 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. Further, the Applicant asserted that use of the Mark is intended to indicate that the Services are of the following standard, as revised by the Applicant:

The use of the certification mark indicates that the said accounting services are rendered by a person whose competency is demonstrated by passing the International Institute of Certified Professional Accountants' (IICPA) Uniform Examination with a minimum score of 300 covering auditing and control; accounting and reporting; business, economics and finance; ethics, business law and international taxation; or is an equally or similarly examined full member of a recognized national accounting body including, but not

limited to, a Canadian provincial or other comparable foreign institute and its successor organization(s) of chartered or certified accountants, general accountants, certified management and cost accountants, chartered or certified financial analysts, enrolled agents (tax), wirtschafsprüfer, steuerberater, experts-comptables, jurados de cuentas, and such bodies deemed at the sole discretion of the IICPA to maintain standards equivalent or similar to those of the IICPA. The use of the certification mark further indicates that the person rendering the said accounting services adheres to standards of professional conduct of the IICPA including the professional independence from entities on whose reports an opinion is expressed by the said person.

[2] Chartered Professionals Accountants of Canada (CPA Canada or the Opponent) is the national organization established to support a unified Canadian accounting profession. It is one of the largest national accounting organizations in the world, representing and supporting over 200,000 members united under a single designation, Chartered Professional Accountant (CPA). The Opponent has opposed the Applicant's application on various grounds, including non-compliance of the application with the requirements set out in section 30 of the *Trademarks Act*, RSC 1985, c T-13 (the Act), and non-entitlement of the Applicant to registration of the Mark under section 16 of the Act and non-distinctiveness of the Mark under section 2 of the Act on the basis of confusion between the Mark and the Opponent's trade names, trademarks and certification marks that include the element "CPA", including the trade name CPA Canada. I am attaching hereto under Schedule A, a list of the Opponent's certification marks and trademarks as set out in its statement of opposition.

[3] For the reasons that follow, the application is refused.

THE RECORD

[4] The application was filed on November 28, 2016 and advertised for opposition purposes in the *Trademarks Journal* on May 2, 2018.

[5] CPA Canada opposed the application on October 2, 2018 under section 38 of the Act. Numerous amendments to the Act came into force on June 17, 2019. The date for identifying which version of the Act applies to opposition proceedings is the date on which the application being opposed was advertised. As the present application was advertised prior to June 17, 2019, pursuant to section 70 of the Act, the grounds of opposition will be assessed based on the Act as

it read on June 16, 2019, with the exception of confusion for which subsection 6(2) to (4) of the Act as they currently read will be applied.

[6] On November 14, 2018, the Applicant, who has been self-represented throughout the opposition proceeding, filed and served a 18-page counter statement. The counter statement contained, beside denials of the grounds of opposition, various allegations and arguments. I will return to this point below. Suffice it to note at this juncture that the Applicant's counter statement was made in response to both the present opposition and a parallel opposition filed by Chartered Professional Accounts of Ontario (CPA Ontario), and that it further made reference to a third opposition filed by *Ordre des comptables professionnels agréés du Québec* (OCPAQ), as indicated at page 6 of the Applicant's counter statement:

[...] In this particular case, however, the applicant says that his requirement to eventually respond to each of the many grounds of the three (3) opponents CPA Ontario, CPA Canada and Ordre Quebec [*sic*], which **all raise the same issues arranged in different orders** (except perhaps for their individual marks on each opponent's Schedule "A"), is an exercise for the specialist in mental disease, with the opponents' intent to disorganize and confuse the applicant, leading him to leave out certain points in any one of the Statements of Opposition on which the opponents can then score by having the registration of the mark declined, either by the Opposition Board or in the Federal Court proceedings, if any.

For the benefit of the examiner(s) at CIPO/Opposition Board, and the Courts, if any, as well as the opponents who have made themselves a most complex and convoluted task, the applicant's response to the individual grounds enumerated in the opponent's Statement of Opposition in this Counter Statement is made by **incorporating by reference the applicant's response in his Counter Statement to CPA Ontario's Statement of Opposition**, his response [*sic*] being reproduced in the table surrounded by a border immediately below, but the opponent's references to **CPA Canada's marks in its Schedule A** ("Schedule A – CPA Canada", which differs from CPA Ontario's Schedule A) being addressed separately by the applicant (below the following table) [emphases in original].

[7] In support of its opposition, the Opponent filed one affidavit, which is summarized below.

[8] The Applicant elected not to file any evidence.

[9] Both parties submitted written representations. As with his counter statement, the Applicant's representations were in response to both of CPA Canada's and CPA Ontario's

written representations, and also responded to OCPAQ's written representations. I further note that in its written representations, the Opponent submitted that CPA Canada's "evidence should also be considered in light of the substantial evidence filed on behalf of the other opponents who are partner organizations in using the CPA Logo [as defined below] to promote the CPA profession across Canada, under license." I note that these two other oppositions are at the oral hearing stage. For the sake of clarity, and as each case must be decided on its own facts, my decision is in respect of CPA Canada's present opposition only. Stated differently, I will not have regard to evidence found in either of these other two other oppositions.

THE PARTIES' RESPECTIVE BURDEN OR ONUS

[10] The Opponent has the initial evidential burden to adduce sufficient admissible evidence from which it could reasonably be concluded that the facts alleged to support each ground of opposition exist. Once that burden is met, the Applicant bears the legal onus of establishing, on a balance of probabilities, that the particular grounds of opposition should not prevent the registration of the Mark. The presence of a legal onus on the Applicant means that if a determinate conclusion cannot be reached once all the evidence is in, then the issue must be decided against the Applicant [*John Labatt Ltd v Molson Companies Ltd* (1990), 30 CPR (3d) 293 (FCTD); and *Dion Neckwear Ltd v Christian Dior, SA et al*, 2002 FCA 29].

PRELIMINARY REMARKS

General principles governing the registration of certification marks

[11] As set out in section 2 of the Act, the purpose of a "certification mark" is to alert Canadian consumers that the goods or services bearing such mark are of a defined standard from those that are not of that defined standard, with respect to:

- the character or quality of the goods or services,
- the working conditions under which the goods have been produced or the services performed,
- the class of persons by whom the goods have been produced or the services performed, or
- the area within which the goods have been produced or the services performed.

[12] Section 23 of the Act further provides that:

- 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, and
- the owner of a certification mark may license others to use it in association with goods or services that meet the defined standard, and the use of the certification mark accordingly is deemed to be use by the owner.

[13] In this regard, I note that the Federal Court in *Ontario Dental Assistants Association v Canadian Dental Association*, 2013 FC 266 at paragraph 23, aff'd 2013 FCA 279, has considered that there is nothing in the Act or the case law that prevents a professional designation to validly act, in use, as a certification mark, provided such a designation is:

- not clearly descriptive or deceptively misdescriptive of the goods or services in association with which it is used;
- distinctive;
- not likely to be confusing with any registered or previously applied-for trademark, or previously used trademark or trade name, in Canada; and
- used in accordance with section 4 of the Act.

[14] Although “certification marks” are defined as marks that are used to distinguish goods/services of a defined standard, “trademarks” are defined broadly in section 2 of the Act to include both certification marks and marks that are used to distinguish goods/services of a single source. Accordingly, a person may register the same mark as an ordinary trademark for goods and as a certification mark for services to be performed by others in respect of those goods [see *Hughes on Trademarks* § 23 (2021); and *Mister Transmission International Ltd v Registrar of Trade Marks* (1978), 42 CPR (2d) 123 (FCTD)].

[15] Lastly, unlike in the case of “official marks”, the test of confusion set out in section 6 of the Act applies to certification marks (since that section discusses when a trademark is confusing with another trademark, and a trademark includes a certification mark) [see *Maple Leaf Foods Inc v Consorzio del Prosciutto di Parma*, 2012 TMOB 249 for a discussion on the applicability of the test of confusion to certification marks; and *Canadian Council of Professional Engineers v APA – Engineered Wood Assn* (2000), 7 CPR (4th) 239 (FCTD) for the different test applying to “official marks”].

ANALYSIS OF THE GROUNDS OF OPPOSITION

Section 2 ground of opposition (non-distinctiveness of the Mark)

[16] The Opponent has pleaded that the Mark is not distinctive of the Applicant in that:

[...] as of the alleged date of first use, the date of filing the [a]pplication and at all relevant times, including the date of the opposition, the [Mark] did not and does not distinguish the accounting services of the Applicant’s licensees from the services of CPA Canada’s licensees in the field of accounting, audit and assurance, and further fails to distinguish the Applicant from the Opponent’s association services and education services to the accounting profession as more fully described in Schedule A, performed and advertised in Canada, in association with the trade name and trademark that feature the CPA element, including CPA Canada, which was previously used or made known in Canada.

[17] In order to meet its initial evidential burden under this ground of opposition, the Opponent has to show that as of the filing date of the statement of opposition (namely October 2, 2018), one or more of its relied upon “CPA” trade names, trademarks or certification marks had a substantial, significant or sufficient reputation in Canada in association with relevant goods and/or services so as to negate the distinctiveness of the Applicant’s Mark [*Motel 6, Inc v No 6 Motel Ltd*, (1981), 56 CPR (2d) 44 (FCTD); and *Bojangles’ International, LLC v Bojangles Café Ltd*, 2006 FC 657]. In this regard, an opponent’s evidence is not restricted to the sale of goods or services in Canada. It may also be based on evidence of knowledge or reputation of an opponent’s trademark or trade name including that spread by means of word of mouth or newspaper and magazine articles [*Motel 6, Inc v No 6 Motel Ltd, supra*, at 58-59]. This brings me to review the Opponent’s evidence.

The Opponent's evidence

[18] CPA Canada's evidence consists of the affidavit of Heather Whyte, Senior Vice President of Marketing, Communications and Public Affairs of CPA Canada since September 1, 2017. Ms. Whyte has been employed with the Opponent since its inception in April of 2013. Prior to that, she was the Vice President of Strategic Communications and Public Affairs for the legacy institution, The Canadian Institute of Chartered Accountants (CICA), since May 15, 2006. Ms. Whyte's affidavit was sworn March 20, 2019 and is based on her personal knowledge, information and belief, and on the business records of CPA Canada to which she has access [Whyte affidavit, paras 1-5].

[19] I note at the outset that in addition to the certification marks and trademarks that include the CPA logo depicted below (the CPA Logo) and the trademark CPA SOURCE listed in CPA Canada's statement of opposition, Ms. Whyte includes in her collective reference to the "CPA Marks", the trademark CPA MAGAZINE registered under No. TMA934,019, which has not been pleaded by CPA Canada [Whyte affidavit, para 6]. As will become apparent from my discussion below, this has no bearing on my ultimate analysis of the test for confusion.



[20] As well summarized by the Opponent at pages 2 to 6 of its written representations, Ms. Whyte attests to the following in her affidavit with respect to the business of CPA Canada and the use of the CPA Marks:

- Since on or about April 1, 2013, CPA Canada was established from the joining forces of CICA, which was responsible for the Chartered Accountant or "CA" designation, and the Society of Management Accountants of Canada, known as "CMA", which was responsible for the Chartered Management Accountant or CMA designation. This national unification was expanded in October of 2014 with the joining of the Certified General Accountants Association of Canada, known as "CGA". This resulted in Canada's

three major national accounting bodies uniting under the single CPA designation, with the CPA membership rising to 192,704 [Whyte Affidavit, paras 12-14].

- Today, CPA Canada is the national organization established to support a unified Canadian accounting profession. Its overarching mission is to enhance the influence, relevance and value of the Canadian CPA profession by acting in the public interest, supporting its members and contributing to economic and social development. As mentioned above, CPA Canada is currently one of the largest national accounting organizations in the world, supporting over 200,000 members across Canada united under a single designation, Chartered Professional Accountant (“CPA”). Each CPA Canada member using the CPA designation has access to an online portal containing CPA Canada's publications, and the precise number of members of CPA professionals across Canada as of the Applicant’s application filing date and as of February 28, 2019 have been set out in a chart in the Whyte affidavit [Whyte affidavit, paras 15-17].
- CPA Canada plays a critical role in administering educational programming and qualifying examinations for the granting of the CPA designation. CPA Canada is also responsible for standards settings in financial accounting, reporting and auditing for the accounting profession under the CPA designation. In addition, CPA Canada conducts research, issues guidance and publishes professional literature relevant to support CPA professionals across Canada [Whyte affidavit, paras 19-20].
- While CPA Canada represents the national interest of the CPA profession and acts in the public interest, there are also partner provincial and regional organizations that regulate the professional interest of the CPA profession across Canada, including:
 - Chartered Professional Accountants of Ontario
 - Chartered Professional Accountants of British Columbia
 - Chartered Professional Accountants of Alberta
 - Chartered Professional Accountants of Bermuda
 - Chartered Professional Accountants of Manitoba

- Chartered Professional Accountants of New Brunswick
- Chartered Professional Accountants of Nova Scotia
- Chartered Professional Accountants of Saskatchewan
- Chartered Professional Accountants of Yukon
- Chartered Professional Accountants of Prince Edward Island
- Chartered Professional Accountants of Newfoundland and Labrador
- *Ordre des comptables professionnels agréés du Québec*

There are also globalized accounting programs to become a Canadian CPA delivered by CPA Canada for the Caribbean and China [Whyte affidavit, para 8].

- In addition to the CPA Marks owned by CPA Canada, the above-mentioned provincial bodies own official marks that include the CPA element and actively use these marks to promote the CPA profession across Canada, under license [Whyte affidavit, para 7].
- Through a licensing program in partnership with its provincial and regional bodies, CPA Canada licenses the CPA Logo for use in association with accounting services to hundreds of member accounting firms, partnerships, and individual accountants, pursuant to a downloadable license agreement. In addition, CPA Canada uses the CPA Marks to perform association services for its members, to perform educational services and to sell publications in the field of accounting, audit, finance, and taxation. CPA Canada does not perform accounting services or other professional services that are performed by its members who are licensed under the certification mark. [Whyte affidavit, paras 9-11; Exhibits “A” and “B”, which Ms. Whyte describes as “representative examples of members in good standing using the CPA Marks under license” and “representative copy of the downloadable license agreement for Ontario licensees”, respectively].
- CPA Canada's key areas of activity, include, among others: promoting the excellence and value of Canada's CPAs, through the media and advertising, government relations, community and stakeholder engagement (via outreach, sponsorship and programs and initiatives); education development, offering a wide range of programs and courses that

include certification programs, professional development courses, conferences, webinars and online training; informing and guiding through publications and professional literature that includes: CPA Magazine (subsequently renamed PIVOT in May 2018), the CPA Canada Standards and Guidance Collection, resources for understanding and applying financial reporting and assurance standards, financial and sustainability reporting materials, not-for-profit sector assistance, and support for boards of directors and audit committees; advocating on behalf of the profession for policies that serve consumers, businesses, not-for-profit organizations, government, the public and international financial and accounting bodies, as well as supporting independent standard-setting processes. CPA Canada also maintains a website at www.cpacanada.ca describing its mission, educational role and public interest objectives in governing the CPA profession [Whyte affidavit, paras 21-22; Exhibit “C”: copies of sample web pages from www.cpacanada.ca].

- Shortly after April of 2013, CPA Canada launched a broad-based public education campaign on the change of legacy designations to CPA, which included television and multimedia advertising (including billboards) across Canada, for the better part of 2014 and 2015. CPA Canada has a whole catalog of over 1,300 publications available for sale through its website at www.knotia.ca, which redirects to www.cpasstore.ca (and in French at www.boutiquecpa.ca). The notoriety of these publications is demonstrated by over 19 million page views between April 1, 2013 and November 28, 2016 from across Canada’s provinces and territories, as well as outside of Canada. CPA Canada hosts webinars and webcasts of educational services that also feature the use of the CPA Marks, some of which have garnered over 12,000 attendees [Whyte affidavit, paras 23-26; Exhibit “D”: samples of CPA advertising campaigns; Exhibit “E”: spreadsheet showing the page views of CPA Canada web pages from April 1, 2013 to November 28, 2016; Exhibit “F”: list of webcasts held between April 9, 2013 and November 28, 2016, which includes a listing of the title and number of attendees for the webinars].
- CPA Canada has published a wide variety of books and studies related to business issues, accounting, auditing, tax and assurance standards, including but not limited to

CPA CANADA HANDBOOK and CPA Magazine, in association with the CPA Marks. Extensive sales data for CPA Canada's publications, broken down by province in Canada, is supplied in the Whyte affidavit, showing a total of over \$30 million in sales from April 1, 2013 to November 28, 2016 [Whyte affidavit, paras 27-30; Exhibit "G": listing of archival copies of CPA Canada publications; Exhibit "H": total CPA Canada publication sales; and Exhibit "I": spreadsheet showing the number of subscribers to each publications].

- Among CPA Canada's publications, the CPA CANADA HANDBOOK publications are of particular note since these are enshrined in Canada in Canadian legislation and have established the Generally Accepted Accounting Principles or "GAAP" for short, and the Generally Accepted Audit and Assurance Standards or "GAAS", which have been adopted as standards for best practices by many corporations around the world, not just Canada [Whyte affidavit, paras 31-37; Exhibit "J": copies of Canadian government websites, federal and provincial legislation that make reference to the CPA Canada publications that contain the GAAP and GAAS standards; Exhibit "K": copies of pages from the Canada Gazette showing the definitions of "Canadian GAAP" and "Canadian GAAS", which both specifically include a reference to CPA CANADA HANDBOOK publications; Exhibit "L": CPA Canada product catalogue from 2014-15 which shows that the CPA CANADA HANDBOOK publications include printed and/or electronic versions, guides, manuals and books in field of accounting, audit and assurance, financial management, business strategies and management accounting].
- Between April 1, 2013 and November 30, 2016, CPA Canada has spent on average approximately \$3.8 million a year in advertising and expenditures promoting the CPA profession, CPA Canada's organization and its publications, including CPA Magazine. Trade show participation, advertising distribution figures and sample advertisements displaying one or more of the CPA Marks are attached to the Whyte affidavit for the relevant period, which show that marketing and advertising has been viewed in every province and region across Canada [Whyte affidavit, paras 38-46; Exhibit "M": copy of sample brochure from 2014 and 2015; Exhibit "N": copies of representative samples of the CPA Magazine publication for the period April 2013 to

November 2016; Exhibit “O”: summary of the advertising and promotion spent between April 2013 and November 2016; and Exhibit “P”: list of trade shows and conferences held between 2013 and 2016 in which CPA Canada brochures were handed out (including the number of brochures)].

- CPA Canada has an active social media presence on all of the major players, including LinkedIn, Facebook, Twitter and YouTube. On LinkedIn, CPA Canada had 87,000 followers as of March 2019. Within the year prior to March 2019, CPA Canada enjoyed over 5 million impressions on the LinkedIn platform. CPA Canada has been on Facebook since 2013, and has over 24,000 followers, with approximately 1.3 million unique users weekly. CPA Canada has also been active on Twitter and YouTube. The CPA Canada YouTube channel typically achieves 5.3 million views per year. CPA Canada’s Twitter account has an average of 1.1 million impressions on the platform each month [Whyte affidavit, paras 47-48; Exhibit “Q”: copies of the LinkedIn Brand Marketing pages; Exhibit “R”: data collected concerning CPA Canada’s Facebook, Twitter and YouTube accounts].
- CPA Canada offers a wide variety of preparatory courses and webinars each year, which were attended by a grand total of 71,120 students between September 13, 2013 and October 22, 2016 [Whyte affidavit, para 49; Exhibit “S”: printout of the course codes and enrollment numbers for that period].
- No person can identify themselves as offering accounting services in Canada that does not comply with the requirement of CPA accreditation [Whyte affidavit, para 51].

[21] Upon review of the various exhibits attached to the Whyte affidavit considered as a whole, I am satisfied that the Opponent has met its initial evidential burden with respect to its trade name CPA Canada and all of its trademarks that are listed in Schedule A, except for the CPA SOURCE trademark and the CPA Logo alone (that is, as depicted in application No. 1645782), for which I find there is insufficient conclusive evidence to enable me to reasonably arrive at a conclusion of use and/or making known of these marks in Canada.

[22] With respect to the Opponent's certification marks, I am not satisfied that the exhibited "representative examples of members in good standing using the CPA Marks under license" [Exhibit A] establish use of either one of the Opponent's certification marks pursuant to section 4 of the Act, which requires, with respect to services, that a trademark (and therefore a certification mark) is deemed to be used if it is used or displayed in the performance or advertising of these services. I find that the examples show that these members are using the Opponent's certification mark as depicted in application No. 1648847 to state their credentials to the public as opposed to as a certification mark for the purposes of distinguishing services of a defined standard. Stated differently, the mark is associated with the person, rather than the services that they offer. Consequently, I am not satisfied that the Opponent has met its initial evidential burden with respect to any of its certification marks as listed in Schedule A.

[23] In view of the foregoing, I must now determine whether the Applicant has satisfied its legal onus to establish, on a balance of probabilities, that as of the filing date of the statement of opposition, there was not a reasonable likelihood of confusion between the Mark and either one of the Opponent's above-mentioned trade name and trademarks for which the Opponent has met its evidential burden.

The test for confusion

[24] Under section 6(2) of the Act, the use of a trademark causes confusion with another trademark or trade name if the use of both trademarks in the same area (or the use of both the trademark and trade name in the same area) would be likely to lead to the inference that the goods or services associated with those trademarks (or the goods or services associated with the business carried on under the trade name and those associated with the trademark) are manufactured, sold, leased, hired or performed by the same person, whether or not the goods or services are of the same general class or appear in the same class of the Nice Classification. Also, where it is likely the public will assume an applicant's goods are approved, licensed, or sponsored by the opponent so that a state of doubt and uncertainty exists in the minds of the purchasing public, it follows that the trademarks are confusing [see *Glen-Warren Productions Ltd v Gertex Hosiery Ltd* (1990), 29 CPR (3d) 7 (FCTD) at para 21].

[25] In applying the test for confusion, the Registrar must have regard to all the surrounding circumstances of the case, including those specifically enumerated in section 6(5) of the Act, namely: (a) the inherent distinctiveness of the trademarks or trade names and the extent to which they have become known; (b) the length of time each has been in use; (c) the nature of the goods, services or business; (d) the nature of the trade; and (e) the degree of resemblance between the trademarks or trade names in appearance or sound or in the ideas suggested by them. This list is not exhaustive and each of these factors can be assigned a different weight depending on the context [see *Mattel, Inc v 3894207 Canada Inc* (2006), 2006 SCC 22, 49 CPR (4th) 321; *Veuve Clicquot Ponsardin v Boutiques Cliquot Ltée et al* (2006), 2006 SCC 23, 49 CPR (4th) 401; and *Masterpiece Inc v Alavida Lifestyles Inc* (2011), 2011 SCC 27, 92 CPR (4th) 361 for a thorough discussion of the general principles that govern the test for confusion].

The inherent distinctiveness of the trademarks or trade names and the extent to which they have become known

[26] Trademarks that are comprised solely of letters of the alphabet or acronyms generally possess a low degree of inherent distinctiveness [see *GSW Ltd v Great West Steel Industries Ltd* (1975), 22 CPR (2d) 154 (FCTD); and *Gemological Institute of America Inc v Gemology Headquarter International LLC*, 2014 FC 1153, 127 CPR (4th) 163]. In the present case, the Mark is comprised of the acronym “ICPA” and the descriptive word “PROFESSIONAL”, whereas the Opponent’s trade name and trademarks are comprised of the acronym “CPA” in conjunction with a stylised maple leaf design element and/or the descriptive word “CANADA” or designation “CHARTERED PROFESSIONAL ACCOUNTANTS” (and/or its corresponding French version “COMPTABLES PROFESSIONNELS AGRÉÉS”). As I do not consider either of these descriptive words or designations or the maple leaf design element to lend any significant inherent distinctiveness, the parties’ marks and/or trade name are still inherently weak and reside in the low end of the spectrum of inherent distinctiveness.

[27] With respect to the extent to which the parties’ marks and/or trade name have become known, the Opponent has provided substantial evidence of prior use and making known of its trade name and trademarks since their adoption in April 2013.

[28] The Applicant has not demonstrated that the Mark has been used or become known to any extent in Canada. In this regard, I note that the Applicant makes various allegations in his counter statement with respect to his background and credentials and the making known of the Mark. However, none of these allegations have been supported by admissible evidence to establish those facts.

[29] Consequently, taking into account both the inherent distinctiveness of the parties' marks and/or trade name and the extent to which they have become known, this factor favours the Opponent.

The length of time each has been in use

[30] In view of my comments above, this factor also favours the Opponent.

The nature of the goods, services or business and the nature of the trade

[31] I find there is a clear overlap between the Opponent's publications and educational services and other information dissemination services and the like in the field of accounting and the Applicant's Services. Likewise, there is a clear overlap between the Applicant's Services and the Opponent's business carried out under its trade name CPA Canada. The Applicant has not filed any evidence to suggest that his Services would be offered through different trade channels than the Opponent's goods and/or services. To the contrary, I find that the parties' goods and/or services are directed toward the same clientele, comprising not only the accounting profession but also the general public or Canadian consumers looking for accounting services.

[32] As outlined above in my review of the Whyte affidavit, the Opponent represents the national interests of the CPA profession and acts in the public interest. CPA Canada's mission, educational role and public interest objectives include, among other things, the performance of association services for its members, informing and guiding through the provision of a wide variety of publications (for example, the CPA Canada Standards and Guidance Collection), advocating on behalf of the profession for policies that serve consumers, businesses, not-for-profit organizations, government, the public and international financial and accounting bodies,

and playing a critical role in administering the educational programming and the setting and administering of qualifying examinations for the granting of the CPA designation.

[33] To sum up, I find the parties' goods and/or services or business and trades are clearly overlapping in that each party is concerned with ensuring that high quality accounting services are available to businesses and individuals. Therefore, these factors also favour the Opponent.

The degree of resemblance between the trademarks or trade names

[34] As indicated by the Supreme Court of Canada in *Masterpiece*, the preferable approach when considering the degree of resemblance is to begin by determining whether there is an aspect of each trademark that is "particularly striking or unique" [*Masterpiece, supra*, at para 64].

[35] Having regard to my comments made above with respect to the inherent distinctiveness of the parties' marks and/or trade name, I find the striking or unique aspect of the Mark is the acronym "ICPA" and that of the Opponent's marks and/or trade name is the acronym "CPA". Indeed, I do not consider either of the descriptive words "PROFESSIONAL", "CANADA" or designation "CHARTERED PROFESSIONAL ACCOUNTANTS" or the maple leaf design element to constitute the striking or unique aspect of the parties' marks and/or trade name.

[36] As both acronyms appear in the first dominant position of each of the parties' marks and/or trade name, and differ by only one letter, I find the parties' marks and/or trade name share some similarities in appearance and when sounded.

[37] In terms of ideas suggested, there is no evidence that Canadian consumers looking for accounting services would be able to identify the significance of the acronym "ICPA" or the meaning of the Mark. Notably, in his counter statement, the Applicant submits at pages 14 and 15, that:

ICPA PROFESSIONAL can choose, change, and the reader is free in his/her mind as well, what ICPA PROFESSIONAL stands for, if anything, for International Certified...Continued...Company,,Corporate or Corporation...Professional...Progressive...Profound... Accountants...Auditors....Advisors...

[...]

Moreover, ICPA PROFESSIONAL can be a noun, it can also be an adjective, it intend to certify the quality of the accounting services as written in the Text of the Mark [...].

[38] In fact, there is no evidence of record purporting to explain what the acronym “ICPA” stands for and the idea(s) suggested by the Mark.

[39] That said, having regard to the fact that the Mark intends to certify that the “accounting services are rendered by a person whose competency is demonstrated by passing the International Institute of Certified Professional Accountants’ (IICPA) Uniform Examination [...], **or is an equally or similarly examined full member of a recognized national accounting body** including, but no limited to, **a Canadian provincial** or other comparable foreign institute and its successor’s organization(s) of **chartered or certified accountants**, [...]” [my emphases], I find that I cannot exclude the possibility that the Mark will be perceived, as a matter of first impression to an individual with an imperfect recollection of the Opponent’s trade name and/or trademarks, as referring in some way to the Chartered Professional Accountant (CPA) designation and/or the Opponent’s national organization representing the CPA profession in Canada.

[40] To sum up, when all three aspects of resemblance are considered, I find that the parties’ marks and/or trade name are somewhat more alike than different. Thus, this factor also favours the Opponent.

Additional surrounding circumstances

“ICPA PROFESSIONAL” registered in foreign jurisdictions

[41] Both in his counter statement and his written representations, the Applicant makes reference to the fact that “ICPA PROFESSIONAL” is registered in foreign jurisdictions. More particularly, the Applicant alleges at page 2 of his counter statement that he is “the founder and managing director of the Institute of International Public Accountants Incorporated (a State of Delaware corporation)” and that “he owns, directly or indirectly”, various trademark registrations for accounting services in foreign jurisdictions (e.g. the United States of America

and the European Union) for, among others, the trademarks “ICPA”, “ICPA PROFESSIONAL”, and “ICPA INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANT”.

[42] However, none of these allegations have been supported by admissible evidence to establish those facts. I shall add in this regard that foreign registrations by themselves are not binding upon the Registrar, as per the following observation from this Board in *Quantum Instruments Inc v Elinca S.A.* (1995), 60 CPR (3d) 264:

As yet a further surrounding circumstance in respect of the issue of confusion, the applicant submitted evidence of registrations obtained by both parties in Great Britain and in the United States of America for the trade-marks QUANTA and QUANTUM. However as noted ... in *Re Haw Par...*, little can be drawn from the fact that the trade-marks at issue coexist in other jurisdictions ... the Registrar must base [the] decision on Canadian standards, having regard to the situation in Canada. Further, in *Sun-Maid* ... [the court] pointed out that ‘no significance can be attached to failure to oppose or object to registrations in other jurisdictions since such actions, of necessity, have their basis entirely in foreign law and procedure.’ Additionally, while the applicant has relied upon evidence of coexistence of the trade-marks at issue on the registers in Great Britain and the United States of America, no evidence has been adduced of the coexistence of the trade-marks at issue in the market-place in either of these countries... Accordingly, I do not consider this evidence to be persuasive in this proceeding.

The U.S. CPA designation

[43] In his counter statement, the Applicant makes reference to the American designation “CPA” (that stands for “Certified Public Accountant”) and alleges, among other things, that it “was commonly seen as the U.S. equivalent [*sic*] of the former Canadian CA and internationally regarded more as a backcountry status symbol”. The Applicant further makes reference to a mutual recognition agreement for U.S. CPAs to become Canadian CPAs. However, again, none of these allegations have been supported by admissible evidence to establish those facts.

Unlawful monopoly

[44] Both in his counter statement and his written representations, the Applicant makes various allegations with respect to the Opponent or CPA Ontario “trying to establish an unlawful monopoly”, the Federal government’s jurisdiction “over international and provincial trade”, the “doctrine of functionality” in trademarks law, etc.

[45] I am mindful that any professional designation not specified in an underlying statutory scheme is open for use by others and that the statute creating and regulating the use of the professional designation must be interpreted strictly [see *Hughes on Trademarks* § 30 (2021); and *Certified General Accountants Assn. of Ontario v American Institute of Certified Public Accountants*, [2013] O.J. No. 5360, 22 BLR (5th) 121 (SCJ)]. In the present case, the Whyte affidavit attests to the fact that no person can identify themselves as offering accounting services that does not comply with the requirements of CPA accreditation. I find that the fact that both the Mark and the Applicant's marks and trade name refer or can be perceived as referring to the CPA designation does not assist the Applicant's case. In making this finding, I make no finding as to whether any of the parties' marks or trade name contravene any provincial legislation regulating the use of a professional designation as this is not up to the Registrar to decide. Suffice it to say that the Registrar has no authority derived from any of the provincial legislation governing the accounting profession in Canada [see by analogy *Canadian Council of Professional Engineers v Lubrication Engineers*, [1992] 2 FC 329 (FCA)].

Conclusion regarding the likelihood of confusion

[46] As indicated above, section 6(2) of the Act does not concern the confusion of the trademarks themselves, but of the goods or services from one source as being from another. Contrary to the Applicant's contention, the issue is not whether the Opponent ought to be afforded a monopoly over the letters "CPA", but whether a consumer, with an imperfect recollection of the Opponent's trade name and/or trademarks, who sees the Mark displayed in association with the Services, would think that they emanate from, are sponsored by or approved by the Opponent or that some form of authorization exists between the parties. I find this is such a case.

[47] Considering the section 6(5) factors and surrounding circumstances as discussed above, I find that the Applicant has not discharged his burden of establishing, on a balance of probabilities, that there is no likelihood of confusion as to the source of the parties' goods and/or services. Accordingly, the section 2 ground of opposition is successful.

Section 30(b) ground of opposition (Mark not used since the claimed date of first use)

[48] The Opponent has pleaded that the application does not conform to the requirements of section 30(b) of the Act in that:

[...] at the alleged date of first use, the date of filing the [a]pplication and at all relevant times, the Applicant's alleged licensees did not in fact use the [Mark] in Canada in association with the certification standards as alleged, but rather used IICPA or ICPA and not ICPA PROFESSIONAL, which is not the certification mark applied for.

[49] To the extent that the relevant facts pertaining to a ground of opposition based on section 30(b) are more readily available to the applicant, the evidential burden on the opponent with respect to such a ground of opposition is less onerous [*Tune Master v Mr P's Mastertune Ignition Services Ltd* (1986), 10 CPR (3d) 84 (TMOB)]. Further, this burden can be met by reference not only to the opponent's evidence but also to the applicant's evidence [*Labatt Brewing Company Limited v Molson Breweries, a Partnership* (1996), 68 CPR (3d) (FCTD) 216]. However, the opponent may only successfully rely on the applicant's evidence to meet its initial burden if the opponent shows that the applicant's evidence puts into issue the claims set forth in the applicant's application [*Corporativo de Marcas GJB, SA de CV v Bacardi & Company Ltd* 2014 FC 323 at paras 30-38].

[50] In the present case, the Opponent comments on some of the allegations relating to the use or making known of the Mark made by the Applicant in his counter statement to meet its evidential burden.

[51] I am reproducing below the passages of the Applicant's counter statement that I find to be the most pertinent (all passages included in brackets or parentheses in the citations below are by the Applicant):

10. The mark ICPA PROFESSIONAL was made known in Canada by letter dated 27 October 2016 (filed together with this original application with CIPO as 26 October 2017), in which the applicant wrote to PBA Society of Canada, Edmonton, AB:

"I am Michael Schemmann, Director of the International Institute of Certified Public Accountants Incorporated in the State of Delaware

February 2008, and our offshoot, the International Institute of Certified Professional Accountants, a Swiss registered association (Verein) *in formation*.

[...]

IICPA is pleased to advise that PBA Society of Canada is included on our list of accomplished professional organizations, entitling your full and examined CFA Members [sic., which would have read PBA Members] to apply for the ICPA PROFESSIONAL designation by completing and filing the application form under the “Pilot Project 2016-2017” at [website now inactive].

The ICPA RPROFESSIONAL® (ICPA) is a uniform global designation of professional standing for current and former examined and licensed accountants and financial experts including CA, CFA, CPA, CMA, WP, StB, etc.”

11. The said letter to PBA Society of Canada resulted in a small number of applications for appointment to ICPA PROFESSIONAL, none of which were authorized by me or proceeded with by the IICPA.

[...]

35. Moreover, use in Canada should be irrelevant as the information on file at CIPO, in particular the applicant's letter to PBA Society of Canada, dated 27 October 2016 transmitted electronically from Thailand with a time difference of 14 hours when the date in Edmonton, Alberta, Canada was the 26th October 2016, states quite clearly that ICPA PROFESSIONAL® is an originally registered U.S. trademark (subsequently obtaining WIPO's international registration), receiving the benefit of a mark registered and used abroad in accordance with subsection 16(2) of the Act.

[...]

38. The fact that the originating U.S. registration is for a service mark, applied for in Canada as a certification mark, is of no consequence. The important point is that use in Canada is not required. In the interest of justice, the applicant cannot be denied the benefit of section 16(2) of the Act by raising spurious legal constructs relating to issues of use in Canada. Moreover, the applicant's letter to PBA Society of Canada (filed together with the application for registration on 27 November 2016) shows that the mark ICPA PROFESSIONAL® was made known in Canada as referred to in subsections 30(c) and (d) of the Act in the event that use in Canada does not apply.

39. The new Trademarks Act, 2014 which is the law in Canada having received royal assent but is not in force because of the long delay in the Governor General's declaration to put it in force, does away altogether with the requirement of use [...].

40. [...] The delay of the putting in force of the new Act is due to difficulties in drafting new Regulations and bringing the IT system at CIPO up-to-date to meet the new requirements. But the opponent attempts to mince these public difficulties into its private benefit. The opponent is not acting in the public interest.

[...]

45. The opponent says and alleges that the requirement of section 30(b) of the Act has not been met by the applicant because allegedly no license has been granted in Canada in association with “accounting services”; in the alternative alleging that the applicant did not use the mark in Canada through his licensees as of the stated date of first use.

45. In response to the opponents allegation in enumeration (iv), the applicant says that use in Canada is not required under the privilege of subsection 16(2) of the Act as stated above.

46. In answer to the opponent’s allegation, the applicant says that individuals in Canada have been licensed as holders of ICPA PROFESSIONAL by him under mutual license to/from his institute in Zurich, Switzerland (Verein) through the issuance of honorary certificates, as shown at www.iicpa.ch and the site that comes up under “Appointments”, namely:

No. 2016H096

No. 2017H232

[...]

[52] Considering first the Applicant’s submissions relating to the fact that prior use is no longer a requirement for the filing of a certification mark under the amended Act, it is to be reminded that the present ground of opposition must be assessed based on the Act as it read on June 16, 2019. In this regard, while I acknowledge the somewhat “technical” nature of grounds of opposition based under section 30 of the Act, non-compliance of an application with section 30 of the Act is not a “mere technicality” [see by analogy *Chartered Professional Accountants of Ontario v Association of International Certified Professional Accountants, a District of Columbia non-profit corporation*, 2019 TMOB 120].

[53] Second, it is not because the Applicant elected not to file any evidence that none of the allegations contained in his counter statement can be read as admissions against interest [see by analogy, *Mr Frostee Inc v Dickie Dee Ice Cream (Canada) Ltd*, 1994 CanLII 10117 (TMOB); *Whistler Resort Association v Ramsbottom*, 1996 CanLII 11397 (TMOB); and *Systèmes de Formation et de Gestion Perform Inc v Sciccons*, 2004 CanLII 91234 (TMOB)].

[54] In the present case, I find that the Applicant’s allegations made at paragraphs 10 and 11 of his counter statement can be treated as factual admissions that are sufficient for the Opponent to meet its evidential burden that there had been no use of the Mark in Canada as of the date of first use claimed in the application. The Applicant’s statement that the Mark was “made known in Canada by letter dated 27 October 2016” is clearly incompatible with and not equivalent to saying that the Mark was in “use” pursuant to section 4 of the Act as of the claimed date of first

use of October 26, 2016, particularly in view of the Applicant's statement that the said letter "*resulted in a small number of applications for appointment to ICPA PROFESSIONAL, none of which were authorized by [him] or proceeded with by the IICPA*" [my emphases]. I shall add that the Applicant's allegations made at paragraph 46 that "individuals in Canada have been licensed as holders of ICPA PROFESSIONAL [...] through the issuance of honorary certificates" do nothing to detract from the above conclusion.

[55] As the Opponent's initial burden has been met and the Applicant has not filed any proper evidence of use, the section 30(b) ground of opposition is successful.

Remaining grounds of opposition




[56] As I have already refused the application under two grounds of opposition, I do not consider it necessary to decide the remaining grounds of opposition.





DISPOSITION

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

Annie Robitaille
Member
Trademarks Opposition Board
Canadian Intellectual Property Office

SCHEDULE A

Certification Mark	Application No. (Filing Date)	Goods and Services
	1645781 (September 30, 2013)	(1) Management Accounting services, Business Strategy and planning services; Accounting, audit and assurance, business advisory, financial and taxation services Used since at least as early April 1, 2013 by licensees of the Opponent CPA Canada
 CHARTERED PROFESSIONAL ACCOUNTANTS	1648847 (October 22, 2013)	
 COMPTABLES PROFESSIONNELS AGRÉÉS	1648841 (October 22, 2013)	

Trademark	Application No. (Filing Date)	Goods and Services
	1645782 (September 30, 2013)	(1) Publications, namely, newsletters, guides, manuals, books, research findings and recommendations in the fields of accounting, management accounting, audit, assurance, financial, taxation, business strategy and planning, business advisory, risk management and governance matters (1) Dissemination through publications and otherwise of research findings and recommendations, furnishing of material relating to educational and professional development and other services related to the accounting field furnished from time to time to members of the applicant and others; Education services in the fields of corporate finance, accounting, management accounting, audit and assurance, business advisory, business strategy and planning, finance and taxation, namely arranging and conducting educational conferences, classes, seminars, discussion groups and forums, workshops and courses of instruction, development and dissemination of educational materials, educational testing services, and providing designations, credentials, certificates, incentives, awards and scholarships to individuals and organizations to recognize and demonstrate proficiency and excellence in the field of corporate finance; Dissemination through publications and
 CANADA	1645788 (September 30, 2013)	
 CHARTERED PROFESSIONAL ACCOUNTANTS	1645789 (September 30, 2013)	
 CHARTERED PROFESSIONAL ACCOUNTANTS	1645790 (September 30, 2013)	

Trademark	Application No. (Filing Date)	Goods and Services
		otherwise of research findings and recommendations, furnishing of material relating to educational and professional development and other services related to the accounting, management accounting, audit, assurance and taxation fields furnished from time to time to members of the applicant and others, namely, research and analysis of information and providing reports reference and resource information, providing electronic and printed publications, providing recommendations and guidance on best practices, providing topical newsletters and alerts related to the fields of accounting, management accounting, audit, assurance, taxation, business advisory, business strategy and planning, and financial services, providing support information resource services to members to assist them in planning and carrying out their professional career goals Used since at least as early as April 1, 2013 by the Opponent CPA Canada

Trademark	Registration No. (Registration Date)	Goods and Services
CPA SOURCE	TMA944,800 (August 2, 2016)	(1) Provision of career and employment information and support on a web site for accounting and finance workers and professionals, web hosting employment related advertising directed to accounting and finance workers and professionals, and provision of an online resumé database of workers and professionals in the field of finance and accounting Declaration of Use filed on August 2, 2016.

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

HEARING DATE No Hearing Held

AGENTS OF RECORD

Osler, Hoskin & Harcourt LLP

For the Opponent

No Agent Appointed

For the Applicant