# **TRADE MARKS ACT 1994**

# IN THE MATTER OF TRADE MARK APPLICATION 2425457 IN THE NAME OF ABERDARE GIRLS' SCHOOL IN RESPECT OF THE FOLLOWING TRADE MARK IN CLASS 25:



**AND** 

OPPOSITION THERETO (NO 99955) BY MR GRAHAM MARSH

#### **TRADE MARKS ACT 1994**

In the matter of trade mark application 2425457 in the name of Aberdare Girls' School in respect of the following trade mark in class 25:



#### and

# Opposition thereto (no 99955) by Mr Graham Marsh

#### THE BACKGROUND AND THE PLEADINGS

- 1) This dispute concerns an application by Aberdare Girls' School ("AGS") to register its school logo as a trade mark for clothing. AGS made its application on 5 September 2009 and it was subsequently published in the Trade Marks Journal on 2 October 2009. The opponent is Mr Graham Marsh. Mr Marsh affixes the school logo (and those of other schools) to items of school uniform and sells them to parents. Mr Marsh considers that AGS' application should be refused because:
  - i) Clothing bearing the school logo has been available for many years from a few clothing retailers (including Mr Marsh) in Aberdare as well as from AGS. The application to register the school logo as a trade mark is an attempt to force the other local retailers to stop selling the school's uniform so giving AGS the monopoly in such sales.
  - ii) That the guidelines of the Welsh Assembly, the Department of Children, Schools & Families, and the Citizens Advice Bureau are that school uniforms should be freely available "off the peg" from high street shops and from at least two other suppliers (other than the school). The registration of the mark is, therefore, against public policy. Furthermore, AGS has introduced more compulsory garments that require the school logo, so increasing the cost to parents. The monopoly gained by the registration of the logo as a trade mark provides no freedom of choice or cost saving alternatives which, it is claimed, is not moral.
- 2) The above claims are made under sections 3(6) and 3(3)(a), respectively, of the Trade Marks Act 1994 ("the Act").

- 3) AGS filed a counterstatement denying the grounds of opposition. It is denied that garments embroidered with the school logo have been available for many years as it is a relatively new logo having been created by one of AGS' pupils who, it is claimed, has given permission for AGS to apply for the trade mark. It is denied that the purpose of applying for the trade mark is to force local retailers to stop selling school uniform and to monopolise its sale. It says that anybody is free to purchase uniform from any other retailer provided that the retailer is licensed by the school (if the application is successful). In relation to the section 3(3)(a) ground of opposition, similar statements are made, and it is stated that retailers may write to the school to seek permission to use the logo. It states that the intention of applying for the trade mark is to ensure conformity with AGS' school uniform policy.
- 4) Both sides filed evidence. Neither side requested a hearing, both opting to provide written submissions instead.

#### THE EVIDENCE

- 5) Evidence in the form of witness statements were provided by Mr Marsh and by another local retailer, Ms Trina Bodman. A witness statement was also provided by AGS' Head Teacher, Ms Jane Rosser. A collective view of some of the key facts are:
  - The school logo the subject of this dispute was the result of a pupil competition ran by AGS. The competition was won by Ms Bethan Lloyd who, at the time of the competition, was a pupil in year 8 (see Ms Prosser's witness statement, paragraph 3).
  - Mr Marsh provides evidence which corroborates the genesis of the school logo (paragraph 4 of his witness statement and his exhibit 2) and which also demonstrates that, prior to this, and over the years, AGS had a number of different school logos.
  - There is conflict in the evidence as to when the competition took place. Ms
    Rosser refers to the competition stemming from her arrival at the school in
    1997 whereas Mr Marsh's exhibit (an extract from a website about the
    history of AGS) refers to the competition having taken place in 2001.
  - Mr Marsh's business is called The Valley's Group. Since 2003 the business has been supplying school uniforms, sportswear and leisurewear to schools, businesses and individuals from across the UK. The business provides an embroidery service applying logos directly to clothing or on badges to be affixed later. A print from the current version of the businesses' website demonstrates this trade. There is a "Find Your School" option which includes ASG (the school logo is also depicted). Mr Marsh has been selling uniform to parents with the logo affixed since

2003. Invoices from 2003 relating to the digitization of the logo are provided to support this. Mr Marsh explains that invoices relating to sales cannot be provided because sales are made over the counter, the till rolls not determining which sales relate to clothing with the AGS logo. Mr Marsh estimates that he sells between 30 to 50 uniform items with the school logo each year, accounting for sales of around £480-£800.

- Ms Bodman's business, Trina's, also provides school uniforms and embroidery and has done so since 2002. Her business has also sold goods bearing AGS' school logo amounting to 60-80 per year accounting for sales of between £960 and £1200. She is aware of other traders (including Mr Marsh) also doing so.
- 6) The evidence filers say a lot about intent. Mr Marsh's witness statements include various facts/argument including that:
  - AGS is in a financial deficit situation. In Exhibit 5 of his evidence there is a report from Rhondda Cynon Taf County Borough Council dated 9 January 2010. It shows that AGS were projected to have a "deficit budget of £55,000 by 2010, an in year deficit of £227,000". Mr Marsh puts AGS to proof that any requirement to pay a license fee is not just a means of revenue generation. Mr Marsh states that the profit margin on school uniform is small and any license fee may restrict the outlets that could sell clothing bearing the logo.
  - Mr Marsh highlights in Exhibit 6 a letter sent by AGS to parents which states:

"Please note that items with the school badge can only be purchased from the school, as the school has ownership of the badge. As such, no other supplier should be selling these."

Also provided in this exhibit is an extract from AGS' website relating to school uniform which advises parents that uniform "..must be purchased directly from the school."

- Mr Marsh states that the above letter is a clear statement of AGS' intention
  to prevent local traders from continuing their long-standing trade. He says
  that AGS' reference to conforming with school uniform policy is no more
  that a statement that school uniform must be purchased from the school
  and nowhere else.
- Mr Marsh states that Trading Standards' officers have visited him and other traders at the instigation of AGS who were seeking to prevent the sale of clothing bearing the logo. He adds that he was informed by Trading Standards that whilst the badge is unregistered they can take no action,

but they will take action to prevent sales in the event of it being registered. Ms Bodman also attests to being visited by Trading Standards and that she also received a telephone call from Ms Rosser asking her to stop using the logo.

- 7) Ms Rosser's evidence includes statements that:
  - The competition to design a new school logo was to achieve uniform consistency as pupils were wearing different uniforms, colours, shades etc.
  - Despite the above intention, there have still been a couple of issues with pupils coming to school not wearing the correct uniform. Ms Rosser states that she took advice from Trading Standards and she was advised that a trade mark could be applied for to avoid such complications. She says that Ms Bethan Lloyd gave her consent to the making of the application. A letter dated 19 May 2009 (i.e. before the application for registration was made) is provided from Ms Lloyd on school headed notepaper. It is headed "TO WHOM IT MAY CONCERN" and states:
    - "I, Bethan Lloyd thereby sign over the rights to the badge I designed for the school over to Aberdare Girls' School".
  - Ms Rosser does not specifically deny that other traders have sold uniform bearing the logo but she states that whether this is true or not does not obviate the fact that "to do so is without our permission, as ownership of the badge belongs to the school". She adds that to sell uniform without permission may be unlawful.
  - Ms Rosser denies that the application was filed for revenue making purposes. She says that its uniform sales are not made with the intention of making a profit. She adds that any profit margin is miniscule.
  - Ms Rosser states that it is not AGS' intention to prevent local traders from continuing a long standing trade in goods bearing the logo.
- 8) Mr Marsh also provides evidence about various guidelines relating to school uniform. This includes:
  - Material from the website of the Citizen's Advice Bureau which refers to guidance issued by DfES (the Department for Education and Schools) to school governors which is said "..re-emphasises that clothing should be available "off the peg", so parents can shop around for the most costeffective option".

- A letter sent to Mr Marsh from DfES (following an enquiry Mr Marsh raised about AGS after the involvement of Trading Standards) from which the letter writer agrees to make the school (if its contact details are provided) aware of its view that "it is advisable to have more than one supplier for school uniforms". The rest of the letter refers to the issue of copyright and its criteria for ownership.
- Material from "DfES Guidance to Schools on School Uniform Policies". Mr Marsh highlights paragraph 7 which reads:
  - "Schools or retailers that have exclusive contracts with suppliers may in principle be subject to enforcement action under Chapter 1 of the Competition Act 1998, on the grounds that these exclusive agreements may restrict competition between retailers to supply uniform."
- The guidance also makes reference to The Schools Admissions Code, the highlighted part of which states:
  - "Governing bodies **should** ensure that the uniform chosen is widely available in high street shops and other retail outlets, and internet suppliers rather than from an expensive sole supplier" and
  - "schools can use their own purchasing power to buy in bulk and pass on savings to parents. Governing bodies **should not** seek to operate as sole suppliers in order to raise additional funds through the sale of new school uniforms."
- Mr Marsh states that seeking to become the sole supplier by virtue of a monopolistic trade mark right is against the above stated public policy.

# **SECTION 3(6) - BAD FAITH**

9) Section 3(6) of the Act states that:

"A trade mark shall not be registered if or to the extent that the application is made in bad faith."

10) In his submissions, Mr Marsh correctly identified a number of key cases relevant to the issues to be determined. It is clear from these case, and others, that bad faith includes dishonesty and "some dealings which fall short of the standards of acceptable commercial behaviour observed by reasonable and experienced men in the particular field being examined". It is necessary to apply

<sup>&</sup>lt;sup>1</sup> See Gromax Plasticulture Limited v. Don and Low Nonwovens Ltd [1999] RPC 367.

what is known as the "combined test"<sup>2</sup>. This requires me to decide what AGS knew at the time of making the application<sup>3</sup> and then, in the light of that knowledge, whether its behaviour fell short of acceptable commercial behaviour. Bad faith impugns the character of an individual or the collective character of a business, as such it is a serious allegation. The more serious the allegation the more cogent must be the evidence to support it.

11) Also of note is the decision of Arnold J. in *Hotel Cipriani SRL and others v Cipriani (Grosvenor Street) Limited and others* [2008] EWHC 3032(Ch)5<sup>4</sup> where held:

"189. In my judgment it follows from the foregoing considerations that it does not constitute bad faith for a party to apply to register a Community trade mark merely because he knows that third parties are using the same mark in relation to identical goods or services, let alone where the third parties are using similar marks and/or are using them in relation to similar goods or services. The applicant may believe that he has a superior right to registration and use of the mark. For example, it is not uncommon for prospective claimants who intend to sue a prospective defendant for passing off first to file an application for registration to strengthen their position. Even if the applicant does not believe that he has a superior right to registration and use of the mark, he may still believe that he is entitled to registration. The applicant may not intend to seek to enforce the trade mark against the third parties and/or may know or believe that the third parties would have a defence to a claim for infringement on one of the bases discussed above. In particular, the applicant may wish to secure exclusivity in the bulk of the Community while knowing that third parties have local rights in certain areas. An applicant who proceeds on the basis explicitly provided for in Article 107 can hardly be said to be abusing the Community trade mark system."

12) Also, in *Chocoladefabriken Lindt & Sprüngli AG v Franz Hauswirth GmbH* Case C-529/07 the European Court of Justice ("ECJ"), when considering the concept of bad faith, stated:

<sup>&</sup>lt;sup>2</sup> See the judgment in (1) Barlow Clowes International Ltd. (in liquidation) (2) Nigel James Hamilton and (3) Michael Anthony Jordon v (1) Eurotrust International Limited (2) Peter Stephen William Henwood and (3) Andrew George Sebastian Privy Council Appeal No. 38 of 2004 and also the decision in Ajit Weekly Trade Mark [2006] RPC 25.

<sup>&</sup>lt;sup>3</sup> As Mr Marsh correctly pointed out, the relevant date for the assessment is the date of filing of AGS' application – see *Hotpicks Trade Mark*, [2004] RPC 42, *Nonogram Trade Mark* [2001] RPC 21 and *Chocoladefabriken Lindt & Sprüngli AG v Franz Hauswirth GmbH*.

<sup>&</sup>lt;sup>4</sup> Arnold J's judgment was recently upheld in the Court of Appeal - [2008] EWHC 3032 (Ch).

- "37 Whether the applicant is acting in bad faith, within the meaning of Article 51(1)(b) of Regulation No 40/94, must be the subject of an overall assessment, taking into account all the factors relevant to the particular case.
- 38 As regards more specifically the factors specified in the questions referred for a preliminary ruling, namely:
  - the fact that the applicant knows or must know that a third party is using, in at least one Member State, an identical or similar sign for an identical or similar product capable of being confused with the sign for which registration is sought;
  - the applicant's intention to prevent that third party from continuing to use such a sign; and
  - the degree of legal protection enjoyed by the third party's sign and by the sign for which registration is sought;

the following points can be made.

- 39 First, with regard to the expression 'must know' in the second question, a presumption of knowledge, by the applicant, of the use by a third party of an identical or similar sign for an identical or similar product capable of being confused with the sign for which registration is sought may arise, inter alia, from general knowledge in the economic sector concerned of such use, and that knowledge can be inferred, inter alia, from the duration of such use. The more that use is long-standing, the more probable it is that the applicant will, when filing the application for registration, have knowledge of it.
- However, the fact that the applicant knows or must know that a third party has long been using, in at least one Member State, an identical or similar sign for an identical or similar product capable of being confused with the sign for which registration is sought is not sufficient, in itself, to permit the conclusion that the applicant was acting in bad faith.
- 41 Consequently, in order to determine whether there was bad faith, consideration must also be given to the applicant's intention at the time when he files the application for registration.
- 42 It must be observed in that regard that, as the Advocate General states in point 58 of her Opinion, the applicant's intention at the relevant time is a subjective factor which must be determined by reference to the objective circumstances of the particular case.

- Accordingly, the intention to prevent a third party from marketing a product may, in certain circumstances, be an element of bad faith on the part of the applicant.
- 44 That is in particular the case when it becomes apparent, subsequently, that the applicant applied for registration of a sign as a Community trade mark without intending to use it, his sole objective being to prevent a third party from entering the market.
- In such a case, the mark does not fulfil its essential function, namely that of ensuring that the consumer or end-user can identify the origin of the product or service concerned by allowing him to distinguish that product or service from those of different origin, without any confusion (see, inter alia, Joined Cases C-456/01 P and C-457/01 P Henkel v OHIM [2004] ECR I-5089, paragraph 48).
- 46 Equally, the fact that a third party has long used a sign for an identical or similar product capable of being confused with the mark applied for and that that sign enjoys some degree of legal protection is one of the factors relevant to the determination of whether the applicant was acting in bad faith.
- In such a case, the applicant's sole aim in taking advantage of the rights conferred by the Community trade mark might be to compete unfairly with a competitor who is using a sign which, because of characteristics of its own, has by that time obtained some degree of legal protection.
- 48 That said, it cannot however be excluded that even in such circumstances, and in particular when several producers were using, on the market, identical or similar signs for identical or similar products capable of being confused with the sign for which registration is sought, the applicant's registration of the sign may be in pursuit of a legitimate objective."
- 13) The above cases provide certain guidelines, but the position must be assessed on the merits and facts of the case before me. In terms of what AGS knew at the time when it made its application for registration, it knew that the school logo was designed by one of its pupils as the result of a competition. Whether this was in 1997 or 2001 makes no real difference in terms of whether the application that was subsequently made was made in bad faith. AGS also knew that, since then, other traders in the local area have (in addition to itself) sold school uniforms affixed with the school logo. AGS also knew, or at least believed, that it owned the copyright in the logo and that it had a proprietary interest in it. Whilst I agree with Mr Marsh that the document purporting to assign the copyright from Ms Lloyd to AGS is not the most formal of documents, it is the

state of knowledge that AGS possessed that is important. It is clear from the evidence that AGS believed that it had a proprietary interest in the school logo. This is a reasonable belief and assumption given the letter in its possession signed by Ms Lloyd. Furthermore, regardless of copyright ownership, the logo is, after all, AGS' school logo. I note that Mr Marsh requested proof that Ms Lloyd consented to the application for registration. Against the background of the genesis of the logo and also the subsequent letter from Ms Lloyd, I do not consider that this is necessary. Mr Marsh has not claimed that the letter was fabricated by AGS, if this were a concern then Mr Marsh ought to have challenged it more clearly and sought to cross-examine Ms Rosser on her evidence. AGS' knowledge is, in any event, supported by some of Mr Marsh's own evidence, in particular his Exhibit 6 which consists of a letter AGS issued to parents relating to school uniform which highlighted AGS' belief that it owned the school logo.

- 14) This all then leads to intent. Mr Marsh believes that the intent was merely to prevent others traders from continuing with the trade that they had conducted for some time in the affixing of the school logo to uniform with AGS then gaining the monopoly in such sales (and so making more money from it). AGS says that the intention of the application was to provide a mechanism for it to control the supply of school uniform, in order, effectively, to provide greater consistency and uniformity in what its pupils were wearing.
- 15) In terms of intent, whilst I have borne in mind Mr Marsh's evidence as to the financial well-being of AGS, this provides little evidence of any improper motive. Both sides have referred to the very small profit margins involved in the sale of school uniform and I do not accept that that the application for registration was made so as to exclude others from the market merely as a money-making opportunity. Mr Marsh put AGS to proof that the application was not made in an attempt to exclude others from the market as a money making exercise, however, it is for Mr Marsh to prove bad faith and it is for the tribunal to decide, based on the evidence, whether bad faith is present or not.
- 16) The letter (and also the website extract) from AGS to parents exhibited by Mr Marsh about school uniform similarly provides little evidence of improper motive. The letter merely repeats AGS' own position in terms of its understanding that it owned the school logo (presumably its copyright) and that uniform with the school logo affixed can only be purchased from AGS and that no other supplier should be selling it. This tells me nothing more than that no other trader had asked AGS for permission to use the school logo on items of uniform and, thus, the only legitimate (as far as AGS were concerned) supplier was AGS. I see nothing more sinister than this. There is also the undisputed fact that AGS have involved Trading Standards in an attempt to stop Mr Marsh (and Ms Bodman) from selling uniform affixed with the school logo. There is little by way of detail about the nature of the Trading Standards investigations. However, the mere fact that AGS contacted Trading Standards in a possible attempt to stop Mr Marsh

and Ms Bodman from selling uniform with the school logo tells me little about AGS' intent in making the application. AGS say that the intention was to provide it with the ability to control the supply of uniform affixed with the school logo. The attempted use of Trading Standards can be viewed in the same way i.e. the school attempting to control the supply of the uniform affixed with the logo by stopping use by others that has been ongoing without AGS's permission.

- 17) Taking all of the evidence into account, I consider that AGS' intention when making its application was more to do with control than anything else. It must be observed, though, that the seeking of such control through a trade mark registration means that AGS must also have known that it would be able to prevent the use of the school logo by others if it so wished. If this were not the case then there would be no control. The question is whether applying for a trade mark in such circumstances falls short of the standards of acceptable commercial behaviour. When dealing with this question, I will also consider Mr Marsh's submission that bad faith is also present on account of applying for a trade mark despite what is contained in the DfES guidelines and the Schools Admissions Code about having more than one supplier of school uniform.
- 18) Setting to one side, for the time being, that AGS knew that other traders had been selling uniform affixed with the school logo, it seems to me that there is nothing inherently wrong with a school applying to register its school logo as a trade mark for clothing. The various guidelines are noted, but they are not explicit in terms of how the policy of having more than one supplier should be achieved. Indeed, unless the intention of the policy is to ensure that school uniform bearing a school logo should be capable of supply by any trader who wishes to do so, it is inevitable that the school in question will need to have an aspect of control. This is reasonable as it is the school in question that is likely to own the copyright in its logo and, therefore, it is up to it to decide which supplier to give its consent. Therefore, registration of a school logo as a trade mark is not, from an inherent point of view, inconsistent with the various guidelines referred to by Mr Marsh as it still allows a school to permit others to use the logo by way of licence or by simply giving its consent to use.
- 19) The added factor here is that AGS knew that other traders had been supplying goods bearing the logo for some time. There is no evidence, however, that Mr Marsh or Ms Bodman had ever sought permission from AGS/Ms Lloyd to use the logo. Whether use in these circumstances was a breach of copyright is not a matter for me to determine, but it is clear that AGS viewed such use as unwarranted. AGS had already attempted (but failed because Trading Standards would not act without a trade mark registration) to exert control over the use of the logo. The trade mark was then filed by AGS effectively to bolster its ability to control the use of what it reasonably believed to be a sign in which it had a proprietary interest. I see nothing in this conduct that falls short of the standards of acceptable commercial behaviour. There would be nothing to prevent Mr Marsh or any other trader from seeking permission to use the logo on items of

uniform. Whether a particular trader is successful or not in gaining permission is not a matter for me. There is no evidence to suggest that AGS' intention is to become the sole provider. If it comes to pass that AGS allows no other trader permission to use the logo then it would be for the trade or a parent to contact DfES or the Local Education Authority in order to raise such concerns. It is not a matter, in my view, that should be dealt with by way of opposition to the registration of a trade mark. For all of these reasons, I dismiss the opposition under section 3(6).

20) Before moving on to the next ground of opposition I should record two further arguments made by Mr Marsh. Firstly, that the use of the logo by him and other traders means that AGS cannot legitimately claim that the logo is distinctive of it. I do not consider that this argument takes the matter any further forward. The grounds pleaded are not based on a lack of capacity to distinguish. In the context of the pleaded case, this argument does no more to demonstrate bad faith than any of the other arguments. Secondly, a reference was made in Mr Marsh's evidence that AGS is to close as a school in 2012 and that continuing with its application in such circumstances illustrates bad faith. This argument is rejected as there is no evidence that this was the position at the date of filing of the application and the circumstances of closure (although there is no real confirmation of this in the evidence) provides nothing that can be read back to inform the tribunal as to the intention of AGS when it made its application for registration.

### SECTION 3(3)(a) – PUBLIC POLICY/MORALITY

- 21) Section 3(3)(a) of the Act states that:
  - "(3) A trade mark shall not be registered if it is-
  - (a) contrary to public policy or to accepted principles of morality, .."
- 22) There is a fundamental problem with Mr Marsh's claim under section 3(3)(a) of the Act. The legislation refers to a trade mark not being registered if it is contrary to public policy or to accepted principles of morality. The "it" being referred to is a reference to the trade mark itself. This suggests that it is the mark, and the use of it in the public domain, that must be contrary to public policy or to accepted standards of morality. In the *Jesus* case (BL-O-021/05) Mr Geoffrey Hobbs QC (sitting as the Appointed Person) stated:
  - "2. The objection relates to the intrinsic qualities of the mark concerned, not the personal qualities of the applicant for registration: Case T-224/01 Durferrit GmbH v. -2- X:\GH\BASIC OHIM (9 April 2003) paragraphs 67 to 71, 75 and 76. It has been observed that the legislation uses the expression 'public policy' for the purpose of referring to matters of the kind covered by the French legal term 'ordre public': Philips Electronics NV v.

Remington Consumer Products [1998] RPC 283 at 310 per Jacob J. This is borne out by the use of the words 'contrary to … public order' in the English text of Article 6 quinquies of the Paris Convention and the words 'qui sont contraires à l'ordre public' in the French language versions of Article 7(1)(f) of the Community Trade Mark Regulation and Article 3(1)(f) of the Trade Marks Directive.

Section 3(3)(a) seeks to prohibit registration in cases where it would be legitimate for the *'prevention of disorder'* or *'protection of ... morals'* to regard use of the trade mark in question as objectionable in accordance with the criteria identified in Article 10 ECHR."

23) The above highlights not only the requirement that the offense to public policy or morality relates to the intrinsic qualities of the mark itself<sup>5</sup>, but also the required degree of such offense. The claim made by Mr Marsh relates more to the act of registration. I have already dealt with the act of registration and the implication of the various guidelines to which Mr Marsh has referred. If I found no bad faith, it is difficult to see (even if I could consider under this ground the act of registration as opposed to the intrinsic qualities of the mark) why Mr Marsh would be in any better position to argue on public policy or morality grounds, particularly when one bears in mind the words of Mr Hobbs QC as to the degree of such offence. Although briefly stated, this ground of opposition is rejected.

## **CONCLUSIONS**

24) Both grounds of opposition have failed. The opposition is unsuccessful.

### COSTS

25) 40

25) AGS has been successful and is entitled to a contribution towards its costs. With regard to costs, although the registrar has a wide discretion in relation to such matters, he nevertheless works from a published scale (as per Tribunal Practice Notice 4/2007). I have borne the scale in mind when determining what award of costs to make. I must, though, also take into account that AGS were not legally represented in these proceedings (at least not until after it had filed its counterstatement and evidence) so reducing professional legal fees. I have therefore made a reduction from what I may otherwise have awarded. I hereby order Mr Graham Marsh to pay Aberdare Girls' School the sum of £400. This sum is calculated as follows:

Preparing a statement and considering the other side's statement	£150
Filing evidence and considering Mr Marsh's evidence	£250

<sup>&</sup>lt;sup>5</sup> See also *Elizabeth Florence Emanuel v Continental Shelf 128 Ltd* (Case C-259/04) which although relating to section 3(3)(b) rather than section 3(3)(a), the point is analogous.

- 26) I have not awarded any costs in respect of AGS' end of proceedings submissions as they contained little more than a summary of what had happened during the course of the proceedings.
- 27) The above sum should be paid within seven days of the expiry of the appeal period or within seven days of the final determination of this case if any appeal against this decision is unsuccessful

Dated this 31 day of May 2011

Oliver Morris
For the Registrar,
The Comptroller-General