O-360-13

TRADE MARKS ACT 1994

IN THE MATTER OF APPLICATION NO 2617595 BY RAHMEL ORLEBAR TO REGISTER THE TRADE MARK



IN CLASS 25 AND

IN THE MATTER OF OPPOSITION THERETO UNDER NO 103735 BY HUGO BOSS TRADEMARK MANAGEMENT GmbH & Co KG

Background

1. On 13 April 2012, Rahmel Orlebar ("the applicant") applied to register the trade mark shown on the front page of this decision in respect of the following goods in Class 25: clothing, headwear, footwear. The application was examined and accepted and subsequently published for opposition purposes on 25 May 2012.

2. On 24 August 2012, Hugo Boss Trademark Management GmbH & Co KG ("the opponent") filed a notice of opposition against the application. The grounds of opposition are founded on sections 5(2)(b), 5(3) and 5(4)(a) of the Act. In relation to its opposition on grounds under section 5(2) and 5(3), the opponent relies on the following:

Mark	Dates	Specification of goods
UK:1198781 BOSS	Filing date: 1 July 1983 Date of entry in register: 26 September 1988	Class 25 Articles of clothing for men; but not including gloves or any goods of the same description as gloves.
International mark: 456092	International Registration date: 9 October 1980 Date of protection in the UK: 7 August 2005	Class 25 Clothing (including knitted garments and garments of knitted fabrics) for women, men and children; hoses; clothing accessories, particularly shawls, bandannas, foulards, shoulder wraps, stoles and handkerchieves as clothing accessories; neckties, belts, headwear; footwear
International mark: 773035 BOSS	International registration date: 16 August 2001 Date of protection in the UK: 3 October 2004	Class 9 Eyewear and parts thereof, but not including goggles for use in shooting and similar goods to goggles for use in shooting. Class 14 Clocks and watches, jewellery. Class 18 Goods made of leather and leather imitations (included in this class); belts made of textile or plastic materials, suitcases and bags, umbrellas and parasols. Class 24 Table linen and bed linen, woven fabrics, curtains, bathroom textiles, namely towels; handkerchiefs made of textile material. Class 25 Articles of clothing for ladies, gentlemen and children, especially suits, coats, jackets, trousers, shirts, raincoats, outer garments and underwear, socks, stockings, tricots, pullovers, knitted shirts; footwear and head coverings, ties, gloves, belts, braces, bathrobes. Class 28 Gymnastic and sports equipment; balls. Class 34 Tobacco products, lighters.

3. In respect of its opposition based on section 5(4)(a) of the Act, the opponent relies on use of the sign BOSS in the UK since 1988 in respect of clothing, footwear and headwear.

4. The applicant filed his first counterstatement on 2 October 2012 but was invited to further particularise the extent to which he admitted or denied the grounds of opposition. This led to a second counterstatement being filed by him on 1 November 2012. Under cover of a letter dated 5 January 2013, the applicant filed a third counterstatement which, he explained, had been prepared with the assistance of a legally qualified, but unidentified, person. Whilst each of the separate counterstatements varies greatly, the end result is that the applicant essentially denies each of the grounds of opposition.

5. Both parties filed both evidence and written submissions and neither sought to be heard. I therefore give this decision after a careful review of all of the written material before me and will refer to it as necessary.

The objection under section 5(2)(b) of the Act

6. I turn first to the ground of opposition based on section 5(2)(b) of the Act which reads:

5.-(2) A trade mark shall not be registered if because -

- (a)
- (b) it is similar to an earlier trade mark and is to be registered for goods or services identical with or similar to those for which the earlier trade mark is protected,

there exists a likelihood of confusion on the part of the public, which includes the likelihood of association with the earlier trade mark."

- 7. An "earlier trade mark" is defined in section 6, the relevant part of which states:
 - "6.-(1) In this Act an "earlier trade mark" means -
 - (a) a registered trade mark, international trade mark (UK) or Community trade mark which has a date of application for registration earlier than that of the trade mark in question, taking account (where appropriate) of the priorities claimed in respect of the trade marks."

8. I set out above the three marks relied on by the opponent under this ground, each of which is an earlier trade mark as set out in section 6 of the Act. In his first counterstatement, the applicant indicated he *did not* put the opponent to proof of use of its earlier marks whereas in his second counterstatement, he indicated he *did* put them to such proof. In his third counterstatement he refers to the following claim made by the opponent in its notice of opposition that the earlier trade marks on which it relies:

"have an extensive reputation throughout the United Kingdom in relation to the items of clothing, footwear and headwear for which the marks are registered. As one of the world's leading fashion houses, the Opponent is particularly well-known (under its earlier trade marks) for high quality luxury clothing, footwear and headgear".

and indicates that he admits this claim. In view of this admittance, I proceed on the basis that the opponent is not put to proof of use of its marks insofar as they are registered for goods in class 25.

9. Whilst the opponent relies on three earlier marks, each is for the word BOSS. Whilst each is presented in a slightly different typeface, there is nothing particularly remarkable about them and each is, essentially, a word presented in plain block capitals. I therefore intend to consider the objection on this ground on the basis of earlier international mark 456092 as if the opponent cannot succeed in respect of this mark it will be in no stronger position in relation to the other two earlier marks on which it relies.

10. In considering the objection under section 5(2) and the likelihood of confusion between the respective marks, I take into account the guidance from the settled case law provided by the CJEU in *Sabel BV v Puma AG* [1998] RPC 199, *Canon Kabushiki Kaisha v Metro-Goldwyn-Mayer Inc* [1999] RPC 117, *Lloyd Schuhfabrik Meyer & Co GmbH v Klijsen Handel B.V.* [2000] F.S.R. 77 and *Marca Mode CV v Adidas AG & Adidas Benelux BV* [2000] E.T.M.R. 723, *Medion AG v. Thomson Multimedia Sales Germany & Austria GmbH* C-120/04 and *Shaker di L. Laudato & C. Sas v Office for Harmonisation in the Internal Market (Trade Marks and Designs) (OHIM)* C-334/05 P (LIMONCELLO). In the recent case of *La Chemise Lacoste SA v Baker Street Clothing Ltd* [ALLIGATOR O/333/10) Mr Hobbs Q.C., acting as the Appointed Person, set out the test shown below which was endorsed by Arnold J. in *Och-Ziff Management Europe Ltd and Oz Management Lp v Och Capital LLP; Union Investment Management Ltd & Ochocki*, [2010] EWCH 2599 (Ch).

(a) the likelihood of confusion must be appreciated globally, taking account of all relevant factors;

(b) the matter must be judged through the eyes of the average consumer of the goods/ services in question; who is deemed to be reasonably well informed and reasonably circumspect and observant - but who rarely has the chance to make direct comparisons between marks and must instead rely upon the imperfect picture of them he has kept in his mind, and whose attention varies according to the category of goods or services in question;

(c) the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details;

(d) the visual, aural and conceptual similarities of the marks must normally be assessed by reference to the overall impressions created by the marks bearing in mind their distinctive and dominant components, but it is only when all other components of a complex mark are negligible that it is permissible to make the comparison solely on the basis of the dominant elements; nevertheless, the overall impression conveyed to the public by a composite trade mark may, in certain circumstances, be dominated by one or more of its components;

(e) and beyond the usual case, where the overall impression created by a mark depends heavily on the dominant features of the mark, it is quite possible that in a particular case an element corresponding to an earlier trade mark may retain an independent distinctive role in a composite mark, without necessarily constituting a dominant element in that mark;

(f) a lesser degree of similarity between the marks may be offset by a greater degree of similarity between the goods, and vice versa;

(g) there is a greater likelihood of confusion where the earlier trade mark has a highly distinctive character, either *per se* or because of the use that has been made of it;

(h) mere association, in the sense that the later mark brings the earlier mark to mind, is not sufficient;

(i) the reputation of a mark does not give grounds for presuming a likelihood of confusion simply because of a likelihood of association in the strict sense;

(j) if the association between the marks causes the public to wrongly believe that the respective goods or services come from the same or economically linked undertakings, there is a likelihood of confusion.

Comparison of the respective goods

11. The respective goods to be compared are:

Opponent's specification	Applicant's specification
Clothing (including knitted garments and	clothing, headwear, footwear
garments of knitted fabrics) for women,	
men and children; hoses; clothing	
accessories, particularly shawls,	
bandannas, foulards, shoulder wraps, stoles	
and handkerchieves as clothing accessories;	
neckties, belts, headwear; footwear	

12. In making the comparison of the respective goods, I take note of the comments of the General Court in *Gérard Meric v Office for Harmonisation in the Internal Market (Trade Marks and Designs) (OHIM)* case T-133/05 where it stated:

"29 In addition, the goods can be considered as identical when the goods designated by the earlier mark are included in a more general category, designated by the trade mark application (Case T-388/00 Institut für Lernsysteme v OHIM – Educational Services (ELS) [2002] ECR II-4301, paragraph 53) or when the goods designated by the trade mark application are included in a more general category designated by the earlier mark (Case T-104/01 Oberhauser v OHIM – Petit Liberto (Fifties) [2002] ECR II-4359, paragraphs 32 and 33; Case T-110/01 Vedial v OHIM – France Distribution

(HUBERT) [2002] ECR II-5275,paragraphs 43 and 44; and Case T- 10/03 Koubi v OHIM – Flabesa (CONFORFLEX) [2004] ECR II-719, paragraphs 41 and 42)."

13. In the various materials he has filed, the applicant submits that the respective goods are different. He submits that the opponent sells high-end luxury articles directed to the high fashion market whereas his goods are aimed at followers of urban street culture and are not expensive.

14. I am mindful of the findings of the Court of First Instance (now General Court(GC)) in *Saint-Gobain SA v OHIM* Case T-364/05 where it said:

"67... it is important to reiterate that the comparison between the goods in question is to be made on the basis of the description of the goods set out in the registration of the earlier mark. That description in no way limits the methods by which the goods covered by the earlier mark are likely to be marketed."

15. I am also mindful of the findings of the same court in the case of *NHL Enterprises BV v Office for Harmonization in the Internal Market (Trade Marks and Designs) (OHIM)* Case T-414/05:

"71 The Court considers, first, that that assessment by the Board of Appeal is not called in question by the particular conditions in which the applicant's goods are marketed, since only the objective marketing conditions of the goods in guestion are to be taken into account when determining the respective importance to be given to visual, phonetic or conceptual aspects of the marks at issue. Since the particular circumstances in which the goods covered by the marks at issue are marketed may vary in time and depending on the wishes of the proprietors of those marks, the prospective analysis of the likelihood of confusion between two marks, which pursues an aim in the general interest, namely that the relevant public may not be exposed to the risk of being misled as to the commercial origin of the goods in question, cannot be dependent on the commercial intentions of the trade mark proprietors-whether carried out or not- which are naturally subjective (see, to that effect, NLSPORT, NLJEANS, NLACTIVE and NLCollection, cited at paragraph 61 above, paragraph 49, and Case T-147/03 Devinlec v OHIM -TIME ART (QUANTUM) [2006] ECR II-11, paragraphs 103 to 105, upheld on appeal by the Court by judgment of 15 March 2007 in Case C-171/06 P TIME ART v OHIM, not published in the ECR, paragraph 59)."

16. Whether or not the respective parties have or intend to trade in a particular area of the market, the above cases make it clear that the comparison I have to make must be made on the basis of the specifications as registered and applied for. Neither is limited to any particular market. As both specifications include the identically worded *clothing, headwear and footwear*, (in the case of the opponent's earlier mark, the clothing is said to be for women, men and children each of which would be included within the specification of the application), I find the respective goods to be identical.

The average consumer and the nature of the purchasing process

17. Both parties have specifications consisting, broadly speaking, of clothing, footwear and/or headgear. Such goods will be sold in a variety of ways including in traditional retail outlets on the high street, through catalogues and by way of the Internet. Neither of the parties' respective specifications is subject to any limitation as to the method of sale and so I must keep all of these trade channels in mind. The average consumer of the goods at issue is a member of the general public who is likely to select the goods mainly by visual means though I accept that more expensive items may be researched or discussed with a member of staff. In this respect I note that in *New Look Ltd v OHIM Cases*- T-117/03 to T-119/03 and T-171/03, the GC said this about the selection of clothing:

"50. Generally in clothes shops customers can themselves either choose the clothes they wish to buy or be assisted by the sales staff. Whilst oral communication in respect of the product and the trade mark is not excluded, the choice of the item of clothing is generally made visually. Therefore, the visual perception of the marks in question will generally take place prior to purchase. Accordingly, the visual aspect plays a greater role in the global assessment of the likelihood of confusion."

18. In the same case the GC also commented upon the degree of care the average consumer will take when selecting clothing. It said:

"43. It should be noted in this regard that the average consumer's level of attention may vary according to the category of goods or services in question (see, by analogy, Case C 342/97 *Lloyd Schuhfabrik Meyer* [1999] ECR I-3819, paragraph 26). As OHIM rightly pointed out, an applicant cannot simply assert that in a particular sector the consumer is particularly attentive to trade marks without supporting that claim with facts or evidence. As regards the clothing sector, the Court finds it comprises goods which vary widely in quality and price. Whilst it is possible that the consumer is more attentive to the choice of mark where he or she buys a particularly expensive item of clothing, such an approach on the part of the consumer cannot be presumed without evidence with regard to all goods in that sector. It follows that that argument must be rejected."

19. Clearly, the average consumer's level of attention will vary considerably depending on the cost and nature of the item concerned, however, even when selecting routine and relatively inexpensive items of clothing such as socks, I consider the average consumer will pay attention to considerations such as size, colour, style, material and cost. Overall, the average consumer is likely to pay a reasonable degree of attention to the selection of items of clothing, footwear or headgear.

Comparison of the respective marks

Opponent's earlier mark Applicant's mark
BOSS

20. For ease of reference, the marks to be compared are as follows:

21. It is well established that the average consumer is considered to be reasonably well informed, circumspect and observant but perceives trade marks as wholes and does not pause to analyse their various details. In addition, he rarely has the chance to make direct comparisons between trade marks and must instead rely upon the imperfect picture of them he has kept in his mind. In reaching a conclusion on similarity, I must compare the respective trade marks from the visual, aural and conceptual perspectives identifying, where appropriate, what I consider to be their distinctive and dominant elements.

22. The opponent's earlier mark consists of the word BOSS. As a single word, no part of which is emphasised or highlighted in any way, the distinctiveness of the mark rests in its whole. The word BOSS is an ordinary, dictionary, word with a number of meanings (e.g. a senior and/or supervising person of some standing (often in the workplace) or an architectural feature) but as none of them has any meaning in relation to the goods for which the mark is registered, it is a mark with a reasonably high level of distinctive character.

23. The applicant's mark is made up of several elements. Within a central circle is a capital letter B presented in a stencilled typeface around which something string-like is interlaced. Whilst the letter B is at the centre of the mark, it is not, in my view, a dominant element. Indeed it is somewhat difficult to make out and, given the strength of the other elements within the mark, may not even be noticed. Above and below this element are the words YUNG and BOSS respectively, each presented within a banner shaped outline. To each side of this centralised wording there is what the applicant describes as a pair of "eagle wings". The applicant accepts the opponent's claim that the word YUNG is a reference to YOUNG, saying that it is a "street word used to denote youth. Whilst the mark has a number of distinctive and independent elements, the most dominant of them is the words YUNG and BOSS which, despite their separation, are likely to be considered a single element.

24. Whilst the applicant's mark has a number of elements which are not replicated in the opponent's earlier mark, the presence in both of the word BOSS leads to a degree of visual similarity between them, albeit a reasonably low degree. It is well established that where a trade mark consists of a combination of words and devices, it is the word element(s) which the average consumer will turn to when referring to it.

Because of this, the presence in both marks of the word BOSS will result in a reasonably high degree of aural similarity between the two marks.

25. Whilst the word YUNG is not, as far as I am aware, a word of the formal English language, it is a misspelling of the word YOUNG, there is no dispute it is a word used in urban slang to mean young and both parties accept that it will be seen as having this adjectival meaning. The applicant states that the words YUNG BOSS indicate that he is "the top guy in [his] business and that [he is] young" which accords with the use of YUNG in an adjectival sense. As an adjective, the word YUNG qualifies the other word within the mark, BOSS and could be seen as referring to a range of BOSS clothing for the younger customer. There is a high degree of conceptual similarity between the respective marks in that they both bring to mind a person of some seniority or standing.

Distinctive character of the earlier mark

26. The distinctive character of a trade mark can be appraised only, first, by reference to the goods for which it is registered and, secondly, by reference to the way it is perceived by the relevant public – *Rewe Zentral AG v OHIM (LITE)* [2002] ETMR 91. In determining the distinctive character of a trade mark and, accordingly, in assessing whether it is highly distinctive, it is necessary to make an overall assessment of the greater or lesser capacity of the trade mark to identify the goods for which it has been registered as coming from a particular undertaking and thus to distinguish those goods from those of other undertakings - *Windsurfing Chiemsee v Huber and Attenberger* Joined Cases C-108/97 and C-109/97 [1999] ETMR 585.

27. On behalf of the opponent, Adrian Henry Smith states that the opponent is the trade mark owner of various trade marks used within the Hugo Boss group of companies. The group was founded by Hugo Ferdinand Boss in 1924. BOSS is said to be the core brand of the group and images exhibited at ADH04 show this mark to appear prominently on shop fronts and window awnings at its various stores around the UK. Group sales are said to have exceeded €1 billion from 2001 onwards though this figure in not broken down in any way. The first UK store was opened in London in January 1996 and, since then, stores have opened throughout the UK including in Belfast, Birmingham, Cardiff, Edinburgh, Manchester and Nottingham with 12 stores "now" in London and 21 elsewhere in the UK. In addition, there are concessions in various department stores such as Harvey Nichols in London and Fenwicks in Newcastle. There are also 5 airport-based stores and 5 outlet stores as well as an online store and goods under the mark are also available through other companies' website stores, such as House of Fraser and Selfridges. In 2012, part of which is likely to be after the relevant date, UK net sales from the retail stores are said to have exceeded £104 million. Those sales are said to be in respect of a range of goods including sales of children's clothing as well as sportswear, casual, business and evening wear for adults and examples of these are shown at exhibits ADH 06-08.

28. As I indicated above, the inherent distinctiveness of the earlier mark is one of a reasonably high level. Whilst the evidence is not particularly well focussed either as to the relevant goods or the relevant date, it is sufficient to support the opponent's

claim (which the applicant accepts) that it has a reputation in its mark in respect of clothing, footwear and headwear.

Likelihood of confusion

29. In determining whether there is a likelihood of confusion, a number of factors have to be borne in mind. The first is the interdependency principle whereby a lesser degree of similarity between the respective trade marks may be offset by a greater degree of similarity between the respective goods and vice versa. I also have to factor in the distinctive character of the earlier mark, as the more distinctive it is the greater the likelihood of confusion. I must also keep in mind the average consumer for the goods, the nature of the purchasing process and the fact that the average consumer rarely has the opportunity to make direct comparisons between trade marks and must instead rely on the imperfect picture of them he has retained in his mind. Earlier in this decision I found that:

- the respective goods are identical;
- the respective marks have a reasonably low degree of visual similarity, a reasonably high degree of aural similarity and a high degree of conceptual similarity;
- the purchasing decision will involve a reasonable degree of care;
- there is a reputation in the earlier mark for clothing, footwear and headwear.

30. In both his written submissions and evidence, the applicant states that there are other parties using the word BOSS in relation to the sale of clothing. At ROS 01, exhibited with his first supplementary witness statement dated 13 May 2013, there is a single, undated, page taken from the bossstatusclothing.com website. He also states that "The pop singer Tulisa has launched a clothing brand under "Female Boss" logo, because she is saying that she is the "Boss" and that "Tulisa uses it to say that she is the Boss of her business and her clothing range". At RO 05 he exhibits what he says "references that "TFB" logo used to market Tulisa's clothing and perfume collection stands for "The Female Boss". The exhibit consists of a single page showing some results from a Google search undertaken using the search term: the female boss clothing tulisa. Whilst no details are given of when the mirror.co.uk website on "Dec 4 2012" and so it is likely to have been carried out on or after this date which is well after the relevant date in these proceedings (13 April 2012).

31. In his witness statement dated 3 June 2013, James Dominic Moore, for the opponent, comments on the search term used by the applicant and the results found and states that the fact that the applicant "found examples of mistaken use of "THE FEMALE BOSS" in relation to the clothing range is not surprising given the leading nature of the search criteria used". Mr Moore states that he has looked at the pages linked to those search results which shows that whilst the singer herself is referred to as the female boss, which was the name of an album she released, her clothing range is marketed under the mark TFB. He accepts the clothing range is referred to in one result as The Female Boss range but submits this is "down simply to sloppy reporting and that this short and unrepresentative selection of hits in no way supports the Applicant's contention that "the use of the term "BOSS" has also been

exploited by Tulisa with her "Female Boss" clothing range". He exhibits the results of his own searches at JDM01 and JDM02. Adrian Smith's evidence also refers to Tulisa's clothing range and states it is to be marketed under TFB Collection. He exhibits, at AHS19, a copy of an article from Mail Online of 18 October 2012 confirming this.

32. None of the material filed shows what the position might have been at the relevant date but the submission does not assist the applicant in any event. As Floyd J stated in *Nude Brands Limited v Stella McCartney and Ors* [2009] EWHC 2154 (Ch)

"59(2) It is irrelevant that there may be other signs similar to the opponent's earlier trade mark being used in the market place as trade marks –".

33. In considering whether there is a likelihood of confusion, I take note of the comments in *Medion AG v Thomson Multimedia Sales Germany & Austria GmbH,* Case C-120/04, where the CJEU said:

"29. In the context of consideration of the likelihood of confusion, assessment of the similarity between two marks means more than taking just one component of a composite trade mark and comparing it with another mark. On the contrary, the comparison must be made by examining each of the marks in question as a whole, which does not mean that the overall impression conveyed to the relevant public by a composite trade mark may not, in certain circumstances, be dominated by one or more of its components (see Matratzen Concord, paragraph 32).

30. However, beyond the usual case where the average consumer perceives a mark as a whole, and notwithstanding that the overall impression may be dominated by one or more components of a composite mark, it is quite possible that in a particular case an earlier mark used by a third party in a composite sign including the name of the company of the third party still has an independent distinctive role in the composite sign, without necessarily constituting the dominant element.

31. In such a case the overall impression produced by the composite sign may lead the public to believe that the goods or services at issue derive, at the very least, from companies which are linked economically, in which case the likelihood of confusion must be held to be established.

32. The finding that there is a likelihood of confusion should not be subject to the condition that the overall impression produced by the composite sign be dominated by the part of it which is represented by the earlier mark.

33. If such a condition were imposed, the owner of the earlier mark would be deprived of the exclusive right conferred by Article 5(1) of the directive even where the mark retained an independent distinctive role in the composite sign but that role was not dominant.

34. This would be the case where, for example, the owner of a widely-known mark makes use of a composite sign juxtaposing this mark and an earlier

mark which is not itself widely known. It would also be the case if the composite sign was made up of the earlier mark and a widely-known commercial name. In fact, the overall impression would be, most often, dominated by the widely-known mark or commercial name included in the composite sign.

35. Thus, contrary to the intention of the Community legislator expressed in the 10th recital in the preamble to the directive, the guarantee of the earlier mark as an indication of origin would not be assured, even though it still had an independent distinctive role in the composite sign.

36. It must therefore be accepted that, in order to establish the likelihood of confusion, it suffices that, because the earlier mark still has an independent distinctive role, the origin of the goods or services covered by the composite sign is attributed by the public also to the owner of that mark.

34. Taking all matters into account, the fact that the competing trade marks consist exclusively of or include the word BOSS as a significant part of their distinctive and dominant elements, is sufficient, in my view, to result in a likelihood of confusion. I do not consider this is likely to be direct confusion, i.e. where one mark is mistaken for the other, but instead will be indirect confusion where the average consumer assumes that the goods come from undertakings which are economically linked.

Conclusion under section 5(2)(b) of the Act

35. The opposition under section 5(2)(b) of the Act succeeds in relation to all of the goods of the application.

The objection based upon section 5(4)(a) of the Act

36. As the opponent has been wholly successful under section 5(2)(b) of the Act, and as its objection under this ground places it, in my view, in no better position, I see no reason to consider the objection under this ground and decline to do so.

Costs

37. As the opponent has been successful, it is entitled to a contribution towards its costs. Awards of costs are governed by Annex A of Tribunal Practice Notice (TPN) 4 of 2007. Using that TPN as a guide, I award costs to the opponent on the following basis:

Total:	£1300
Written submissions:	£300
Opposition fee:	£200
Preparing evidence:	£500
Preparing a statement and considering the applicant's statements:	£300

38. I order Rahmel Orlebar to pay Hugo Boss Trademark Management GmbH & Co KG the sum of **£1300.** This sum is to 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 5th day of September 2013

Ann Corbett For the Registrar The Comptroller-General