

BL O/0314/26

TRADE MARKS ACT 1994

IN THE MATTER OF INTERNATIONAL REGISTRATION NO. WO0000001707679

**IN THE NAME OF
MAGNA HOTELS AND RESORTS, S.L.
FOR THE FOLLOWING TRADE MARK:**



IN CLASSES 3, 39, 41 AND 44

AND

**IN THE MATTER OF OPPOSITION THERETO
UNDER NUMBER 441696
BY NEOM COMPANY**

BACKGROUND AND PLEADINGS

1. International trade mark 1707679 (“**the IR**”) consists of the trade mark shown on the cover page of this decision. The Holder is MAGNA HOTELS AND RESORTS, S.L. (“**the Holder**”). The IR is registered with effect from 2 December 2022. With effect from the same date, the Holder designated the UK as a territory in which it seeks to protect the IR under terms of the Protocol to the Madrid Agreement. The Holder seeks protection for the IR in relation to the following goods and services:

Class 3: Soaps; perfumery products; essential oils; cosmetics; hair lotions; dentifrices.

Class 39: Services for escorting travelers; organization of travel; organization of excursions; sightseeing [tourism]; transport of travelers.

Class 41: Entertainment services; casinos; providing amusement arcade services; discotheques; recreational halls; dance halls; party planning [entertainment]; show organization services; sporting activities; fitness club services; organization of conferences for recreational purposes; organization of exhibitions for cultural or educational purposes; conducting of exhibitions for entertainment purposes; organization and conducting of conferences, congresses and symposiums.

Class 44: Hygiene and beauty treatments for people or animals; hairdressing services; beauty salon services; massage services.

2. The IR was accepted and published in the Trade Marks Journal for opposition purposes on 31 March 2023. On 30 June 2023, NEOM Company (“**the Opponent**”) opposed the protection of the IR in the UK based upon section 5(2)(b) of the Trade Marks Act 1994 (“**the Act**”). Within its Notice of Opposition, the Opponent indicated that the opposition is directed against all the goods and services of the application.

3. The Opponent relies upon the following trade mark (“**the Earlier Mark**”):

MAGNA

UK registration number: 3807224

Filing date: 7 July 2022; Registration date: 6 December 2024.

4. For the purpose of these proceedings the Opponent relies upon all the services in classes 35, 39, 41 and 44, for which the mark is registered, namely:

Class 35: Retail services, retail store services, department store services and electronic shopping retail services all in relation to beauty products, toiletries, cleaning products, medicines, health and healthcare products and equipment, household fragrances, homeware, pet products, hand tools (not being hand tools for use in relation to vehicles), gardening tools and accessories, optical goods, cameras (not being used in relation to vehicles), domestic electrical and electronic equipment, including white goods, jewellery, clocks, watches, musical instruments, stationery, publications (not being in the field of vehicles, vehicle products or vehicle services), artists materials, CDs, DVDs, leather gloves, leather belts, leather boxes, leather purses, leather wallets, leather bags, luggage, travel accessories (not being used in relation to vehicles), furniture, household containers and utensils, furnishings, textiles, clothing, footwear, headwear, haberdashery, toys, games and playthings, sports equipment, foodstuffs, drinks and tobacco products; management of and promotion of shopping units, shops, shopping centres and retail parks; business services in the field of commercial and residential property development, leisure, recreational and sporting facilities.

Class 39: Travel arrangements, namely organisation and booking of travel for others; arranging and conducting of sightseeing tours; providing holiday travel and tourist information services.

Class 41: Entertainment services, excluding those in relation to vehicles; education and training services, excluding those in relation to vehicles and vehicle services; leisure services, excluding those in relation to vehicles; recreational services, excluding those in relation to vehicles; sporting services, excluding those in relation to vehicles; adventure sports services, excluding those in relation to vehicles; provision of leisure, recreation, sporting and adventure sports facilities, excluding those in relation to vehicles; amusement park facilities, excluding those in relation to vehicles; provision of skiing facilities; recreational services relating to skiing; ticket reservation and booking services for leisure, recreational, sporting and adventure sports facilities and events, excluding those in relation to vehicles; organising of leisure, recreational, sporting and adventure sports events, excluding those in relation to vehicles.

Class 44: Medical services; veterinary services; hygienic and beauty care for human beings or animals; agriculture, aquaculture, horticulture and forestry services; Beauty care services; healthcare services; health spa services for health and wellness of the body and spirit.

5. Given the filing date, the Opponent's mark is an earlier mark, in accordance with section 6 of the Act. However, as it has not been registered for five years or more at the filing date of the application, it is not subject to the proof of use requirements specified within section 6A of the Act. As a consequence, the Opponent may rely upon all of the services for which the earlier mark is registered without having to establish genuine use.

6. In its notice of opposition, the Opponent states that the earlier trade mark MAGNA is similar to the opposed trade mark MAGNA HOTELS & RESORTS and that the services relied upon under the Opponent's earlier trade mark are identical and/or similar to the goods and services of the opposed application and therefore, there exists a likelihood of confusion on the part of the public, including a likelihood of association.¹

¹ Form TM7 and Statement of Grounds filed 30 June 2023, question 9.

7. The Holder filed a defence and counterstatement denying the grounds of the opposition.²

8. The Holder is represented by Lincoln IP and the Opponent is represented by Keltie LLP. A hearing was not requested and neither party filed evidence. The Holder filed written submissions in lieu of a hearing. This decision is taken following a careful consideration of the papers.

RELEVANCE OF EU LAW

9. The provisions of the Act relied upon in these proceedings are assimilated law, as they are derived from EU law. Although the UK has left the EU, section 6(3)(a) of the European Union (Withdrawal) Act 2018 (as amended by Schedule 2 of the Retained EU Law (Revocation and Reform) Act 2023) requires tribunals applying assimilated law to follow assimilated EU case law. That is why this decision refers to decisions of the EU courts which predate the UK's withdrawal from the EU.

DECISION

Section 5(2)(b)

10. Section 5(2)(b) and 5A of the Act is as follows:

“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,

² Form TM8 and counterstatement filed 2 October 2023.

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

11. Section 5A of the Act is as follows:

“5A Where grounds for refusal of an application for registration of a trade mark exist in respect of only some of the goods or services in respect of which the trade mark is applied for, the application is to be refused in relation to those goods and services only.”

12. The following standard summary of the principles applicable to the assessment of the likelihood of confusion was approved by the Supreme Court in *Iconix Luxembourg Holdings SARL v Dream Paris Europe Inc & Anor*, [2025] UKSC 25:

- 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 or services in question. The average consumer is deemed to be reasonably well informed and reasonably circumspect and observant, but someone who rarely has the chance to make direct comparisons between marks and must instead rely upon the imperfect picture of them they have kept in their 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;

- e) nevertheless, the overall impression conveyed to the public by a composite trade mark may be dominated by one or more of its components;
- f) however, it is also 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 of that mark;
- g) a lesser degree of similarity between the goods or services may be offset by a greater degree of similarity between the marks and vice versa;
- h) there is a greater likelihood of confusion where the earlier mark has a highly distinctive character, either per se or because of the use that has been made of it;
- i) mere association, in the strict sense that the later mark brings the earlier mark to mind, is not sufficient;
- j) 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;
- k) if the association between the marks creates a risk that the public might believe that the respective goods or services come from the same or economically-linked undertakings, there is a likelihood of confusion.

Comparison of goods and services

13. Pursuant to section 60A of the Act, goods and/or services are not to be automatically regarded as being similar to each other on the ground that they appear in the same class, nor automatically regarded as dissimilar from each other on the ground that they appear in different classes.

14. When making the comparison, all relevant factors relating to the goods and services in the specifications should be taken into account. In the judgement of the

Court of justice of the European Union (“CJEU”) in *Canon, Case C-39/97*, the court state at paragraph 23 that:

“In assessing the similarity of the goods or services concerned, as the French and United Kingdom Governments and the Commission have pointed out, all the relevant factors relating to those goods or services themselves should be taken into account. Those factors include, inter alia, their nature, their intended purpose and their method of use and whether they are in competition with each other or are complementary.”

15. Guidance on this issue has come from Jacob J. (as he then was) in the *Treat* case, [1996] R.P.C. 281, where he identified the factors for assessing similarity as:

- (a) The respective uses of the respective goods or services;
- (b) The respective users of the respective goods or services;
- (c) The physical nature of the goods or acts of service;
- (d) The respective trade channels through which the goods or services reach the market;
- (e) In the case of self-serve consumer items, where in practice they are respectively found or likely to be found in supermarkets and, in particular, whether they are or are likely to be found on the same or different shelves;
- (f) The extent to which the respective goods or services are competitive. This inquiry may take into account how those in trade classify goods, for instance, whether market research companies, who of course act for industry, put the goods or services in the same or different sectors

16. In *Gérard Meric v OHIM, Case T- 133/05*, the General Court (“GC”) stated that:

“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 trade mark application (Case T-388/00 *Institut für Lernsysteme v OHIM – Educational Services (ELS)* [2002] ECR II-4301, paragraph 53) or 10 where the goods designated by the trade mark application are included in a more general category designated by the earlier mark.”

17. In *Boston Scientific Ltd v OHIM*, Case T-325/06, the General Cour stated that “complementary” means:

“... there is a close connection between them, in the sense that one is indispensable or important for the use of the other in such a way that customers may think the responsibility for those goods lies with the same undertaking.”

18. In *YouView TV Ltd v Total Ltd*, [2012] EWHC 3158 (Ch), Floyd J. (as he then was) stated that:

“... Trade mark registrations should not be allowed such a liberal interpretation that their limits become fuzzy and imprecise: see the observations of the CJEU in Case C-307/10 *The Chartered Institute of Patent Attorneys (Trademarks) (IP TRANSLATOR)* [2012] ETMR 42 at [47]-[49]. Nevertheless the principle should not be taken too far. Treat was decided the way it was because the ordinary and natural, or core, meaning of ‘dessert sauce’ did not include jam, or because the ordinary and natural description of jam was not ‘a dessert sauce’. Each involved a straining of the relevant language, which is incorrect. Where words or phrases in their ordinary and natural meaning are apt to cover the category of goods in question, there is equally no justification for straining the language unnaturally so as to produce a narrow meaning which does not cover the goods in question.”

19. I bear in mind the following applicable principles of interpretation of terms within a specification from the judgement of *Sky v Skykick* [2024] UKSC 36:

“365. I agree with Sir Christopher Floyd and the other members of the Court of Appeal on this issue. The correct approach, as a matter of principle, in considering a specification of services which is defined by terms which are not clear or precise, is to confine the terms used to the substance or core of their possible meanings: see, for example, *Reed Executive plc v Reed Business Information Ltd* [2004] EWCA Civ 159; [2004] RPC 40, at para 43. So too, if a specification of goods is defined by terms which are ambiguous, then it should be confined to those goods which are clearly covered. These principles are consistent with first, the requirement that the specifications of goods and services must be clear and precise so that others know what they can and cannot do; and secondly, general fairness because any ambiguity is the responsibility of the owner of the mark. If despite this, the words used are still unclear so that they cannot be interpreted, then it is permissible to disregard them. But, in my opinion, that will rarely be the case.”

20. For the purposes of considering the issue of similarity, it is permissible to consider groups of terms collectively where they are sufficiently comparable to be assessed in essentially the same way and for the same reasons.³

21. The competing goods and services are as follows:

Opponent’s services	Holder’s goods and services
	Class 3: Soaps; perfumery products; essential oils; cosmetics; hair lotions; dentifrices.
Class 35: Retail services, retail store services, department store services and electronic shopping retail services all in relation to beauty products, toiletries, cleaning products, medicines, health and	

³ See *Separode Trade Mark* (BL O/399/10) and *BVBA Management, Training en Consultancy v. Benelux-Merkenbureau* [2007] ETMR 35 at paragraphs 30 to 38.

<p>healthcare products and equipment, household fragrances, homeware, pet products, hand tools (not being hand tools for use in relation to vehicles), gardening tools and accessories, optical goods, cameras (not being used in relation to vehicles), domestic electrical and electronic equipment, including white goods, jewellery, clocks, watches, musical instruments, stationery, publications (not being in the field of vehicles, vehicle products or vehicle services), artists materials, CDs, DVDs, leather gloves, leather belts, leather boxes, leather purses, leather wallets, leather bags, luggage, travel accessories (not being used in relation to vehicles), furniture, household containers and utensils, furnishings, textiles, clothing, footwear, headwear, haberdashery, toys, games and playthings, sports equipment, foodstuffs, drinks and tobacco products; management of and promotion of shopping units, shops, shopping centres and retail parks; business services in the field of commercial and residential property development, leisure, recreational and sporting facilities.</p>	
<p>Class 39: Travel arrangements, namely organisation and booking of travel for others; arranging and conducting of</p>	<p>Class 39: Services for escorting travelers; organization of travel; organization of excursions; sightseeing [tourism];</p>

sightseeing tours; providing holiday travel and tourist information services.	transport of travelers.
<p>Class 41: Entertainment services, excluding those in relation to vehicles; education and training services, excluding those in relation to vehicles and vehicle services; leisure services, excluding those in relation to vehicles; recreational services, excluding those in relation to vehicles; sporting services, excluding those in relation to vehicles; adventure sports services, excluding those in relation to vehicles; provision of leisure, recreation, sporting and adventure sports facilities, excluding those in relation to vehicles; amusement park facilities, excluding those in relation to vehicles; provision of skiing facilities; recreational services relating to skiing; ticket reservation and booking services for leisure, recreational, sporting and adventure sports facilities and events, excluding those in relation to vehicles; organising of leisure, recreational, sporting and adventure sports events, excluding those in relation to vehicles.</p>	<p>Class 41: Entertainment services; casinos; providing amusement arcade services; discotheques; recreational halls; dance halls; party planning [entertainment]; show organization services; sporting activities; fitness club services; organization of conferences for recreational purposes; organization of exhibitions for cultural or educational purposes; conducting of exhibitions for entertainment purposes; organization and conducting of conferences, congresses and symposiums.</p>
<p>Class 44: Medical services; veterinary services; hygienic and beauty care for human beings or animals; agriculture, aquaculture, horticulture and forestry services; Beauty care services;</p>	<p>Class 44: Hygiene and beauty treatments for people or animals; hairdressing services; beauty salon services; massage services.</p>

healthcare services; health spa services for health and wellness of the body and spirit.	
--	--

22. I note the different positions taken by the Holder in relation to the similarity of classes 39, 41 and 44 services. In its counterstatement, the Holder admitted that the services covered by classes 39, 41 and 44 are identical or similar. However, in its written submission in lieu, the Holder submitted that they accept that certain of the classes 39, 41 and 44 are identical or similar. As the Holder did not specify as to what degree they considered the services to be similar, I am required to undertake a full assessment of the goods and services at issue.⁴

23. The IR Holder submits in its TM8:⁵

“It is denied that any of the goods covered by class 3 of the mark applied for are similar to the opponent’s earlier services. Retail services are different in nature, purpose and method of use to the associated goods sold. It is also accepted that there is also a low degree of similarity between retail services concerning specific goods and other specific similar or highly similar goods, because of the close connection between them on the market from the perspective of the consumer. Consumers are accustomed to the practice that a variety of similar or highly similar goods are brought together and offered for sale in the same specialised shops or in the same sections of department stores or supermarkets.”

Class 3

24. In *Tony Van Gulck v Wasabi Frog Ltd*, Case BL O/391/14, Mr Geoffrey Hobbs Q.C. as the Appointed Person reviewed the law concerning retail services v goods. He said (at paragraph 9 of his judgment) that:

⁴ Form TM8 filed 2 October 2023, paragraph 9 and Written submissions in lieu dated 15 October 2025, paragraph 10

⁵ Form TM8 and counterstatement filed 2 October 2023, paragraph 10

“9. The position with regard to the question of conflict between use of **BOO!** for handbags in Class 18 and shoes for women in Class 25 and use of **MissBoo** for the Listed Services is considerably more complex. There are four main reasons for that: (i) selling and offering to sell goods does not, in itself, amount to providing retail services in Class 35; (ii) an application for registration of a trade mark for retail services in Class 35 can validly describe the retail services for which protection is requested in general terms; (iii) for the purpose of determining whether such an application is objectionable under Section 5(2)(b), it is necessary to ascertain whether there is a likelihood of confusion with the Opponent’s earlier trade mark in all the circumstances in which the trade mark applied for might be used if it were to be registered; (iv) the criteria for determining whether, when and to what degree services are ‘similar’ to goods are not clear cut.”

25. However, on the basis of the European courts’ judgments in *Sanco SA v OHIM*, Case C-411/13P and *Assembled Investments (Proprietary) Ltd v. OHIM*, Case T105/05, at paragraphs [30] to [35] of the judgment, upheld on appeal in *Waterford 23 Wedgewood Plc v. Assembled Investments (Proprietary) Ltd* Case C-398/07P, Mr Hobbs concluded that:

i) Goods and services are not similar on the basis that they are complementary if the complementarity between them is insufficiently pronounced that, from the consumer’s point of view, they are unlikely to be offered by one and the same undertaking;

ii) In making a comparison involving a mark registered for goods and a mark proposed to be registered for retail services (or vice versa), it is necessary to envisage the retail services normally associated with the opponent’s goods and then to compare the opponent’s goods with the retail services covered by the applicant’s trade mark;

iii) It is not permissible to treat a mark registered for ‘retail services for goods X’ as though the mark was registered for goods X;

iv) The GC's findings in *Oakley* did not mean that goods could only be regarded as similar to retail services where the retail services related to exactly the same goods as those for which the other party's trade mark was registered (or proposed to be registered).

26. As highlighted in *Oakley* above, the GC held that although retail services are different in nature, purpose and method of use to goods, retail services for particular goods may be complementary to those goods, and distributed through the same trade channels, and therefore similar to a degree.

Soaps; hair lotions.

27. In my view, the above contested goods all fall within the broader category of toiletries, which in the absence of evidence or submissions to the contrary, I understand refers to preparations used when cleaning or grooming the body. In respect of the Opponent's '*Retail services, retail store services, department store services [...] all in relation to toiletries*' (in class 35) and the Holder's goods mentioned above, which are the subject of these services, I find that the goods and services differ in nature, as one is a physical product and the other relates to the sale of these products. The purpose of the goods is to clean and groom the body, whereas the purpose of the services is to promote and facilitate the sale of these goods, therefore their intended purposes will differ. There will be no competition between the goods and services and they will also differ in method of use. However, the Holder's goods and the Opponent's retail services will share the same trade channels.

28. I find that where the Holder's goods are the subject of the Opponent's retail services, those goods are indispensable to the Opponent's services, as the services would not exist without the goods themselves. It is my view that this establishes a complementarity between the Holder's goods and the Opponent's corresponding services, which is sufficiently pronounced for the consumer to assume the goods and services may be offered by the same undertaking.

29. It is also my view that there may be some similarity between the intended user of the Opponent's and the Holder's services. I find this to be the case in respect of all the retail services for which the Holder's goods are the subject.

30. For the reasons given above, I therefore find the respective goods and services to be similar to a medium degree.

Perfumery products; essential oils.

31. I understand that perfumery products are scented items created from aromatic compounds, essential oils, and solvents that are designed for personal, household or commercial use and essential oils are oils taken from a plant and used to make perfume or for use to massage into the body. I consider that the Holder's above goods overlap with the Opponent's '*Retail services, retail store services, department store services [...] all in relation to beauty products*' in class 35. In the absence of any evidence or submissions to the contrary, I consider that beauty products encompass a wide range of goods intended to enhance physical attractiveness, including, but not limited to, fragrance products and cosmetics.

32. For the reasons outlined in paragraphs 27 – 29 of this decision, I therefore find the respective goods and services to be similar to a medium degree.

Cosmetics.

33. In my view, the Holder's above goods are products that are applied to the body, especially the face, to improve or enhance its appearance. I consider these goods overlap with the Opponent's '*Retail services, retail store services, department store services all in relation to beauty products*' in class 35.

34. For the reasons outlined in paragraphs 27 – 29 of this decision, I therefore find the respective goods and services to be similar to a medium degree.

Dentifrices.

35. I understand the Holder's above goods are substances used with a toothbrush to clean, polish and maintain the health of teeth. I compare these goods to the Opponent's '*Retail services, retail store services, department store services all in relation to Health and Healthcare products*' in class 35. In the absence of any evidence or submissions to the contrary, I consider that health and healthcare products refers to goods designed to maintain, support or improve a person's physical or mental well-being.

36. For the reasons outlined in paragraphs 27 – 29 of this decision, I therefore find the respective goods and services to be similar to a medium degree.

Class 39

Services for escorting travelers.

37. It is my view that the above services fall within the Opponent's wider category of '*[...] conducting of sightseeing tours*'. Therefore, I find these services to be identical in line with the principle set out in *Meric*.

Organization of travel.

38. It is my view that the above services fall within the Opponent's wider category of '*Travel arrangements, namely organisation and booking of travel for others*'. Therefore, I find these services to be identical in line with the principle set out in *Meric*.

Organization of excursions; sightseeing [tourism].

39. The above services, whilst phrased slightly differently to the Opponent's '*arranging and conducting of sightseeing tours*' are self evidently identical.

Transport of travelers.

40. It is my view that the above services fall within the Opponent's wider category of '*providing holiday travel [...] services*'. Therefore, I find these services to be identical in line with the principle set out in *Meric*.

Class 41

41. I am aware of the limitation in class 41 of the Opponent's specification: '*excluding those in relation to vehicle's/excluding those in relation to vehicle's and vehicle services*' and have taken this limitation into consideration where necessary when performing my comparison of the Holder's class 41 services.

Entertainment services.

42. Entertainment services are activities, products or experiences provided to the public for the purpose of amusement, enjoyment, recreation or leisure. They include a broad range of services ranging from performing arts and sports and recreation to events and exhibitions. It is my view that the Holder's above services encompass the Opponent's '*Entertainment services, excluding those in relation to vehicles*'. Therefore, I find these services to be identical in line with the principles set out in *Meric*.

Casinos.

43. I acknowledge that casinos may be perceived as a form of adult entertainment, however, they are primarily a source of gambling, which provide the opportunity to win what could constitute a substantial amount of money, which would be the main purpose for some users, with any entertainment value playing a secondary role. Meanwhile, there will be other "casual" consumers who visit casinos primarily for entertainment purposes, with any "winnings" considered to be a bonus. To my mind, the Opponent's term '*Entertainment services, excluding those in relation to vehicles*' is so broad that it could relate to a vast range of different fields. As such, it can be argued that the term clearly encompasses the provision of casinos and therefore includes the Holder's services listed above. In *Chartered Institute of Patent Attorneys v Registrar of Trade Marks*, Case C-307/10, the CJEU held that the use of the general indications of the class headings of the Nice Classification may be acceptable, and

thus the term within the registration was accepted at examination stage. However, in relation to this opposition, I also note the guidance outlined in *Skykick*⁶ regarding broad specifications. Overall, I consider the respective services to be similar to a medium degree.

Providing amusement arcade services.

44. The Holder's services comprise activities, facilities and experiences offered at venues providing coin-operated or electronically operated games for public entertainment, including arcade machines, skill based games and table top games. These services are intended to entertain members of the public, including both children and adults. As such, they are encompassed within the Opponent's '*Entertainment services, excluding those in relation to vehicles*'. In accordance with the principles set out in *Meric*, I therefore find these services to be identical.

Discotheques; dance halls.

45. '*Discotheques*' and '*Dance halls*' are public venues that primarily offer music, dancing and social interaction. I compare these services to the Opponent's '*Entertainment services, excluding those in relation to vehicles*', which covers a broad range of entertainment activities. The services differ in nature, as the Holder's services are specific, venue based entertainment services focussed primarily on music and dancing, whereas the Opponent's services are a broader, more general category of entertainment activities that are not limited to a particular format or venue. Nevertheless, they will share the same purpose, which is to entertain the public, and may share the same users. Trade channels may overlap as both services are offered to the public as leisure or entertainment services and are accessed through similar venues or providers. The services are neither competitive, nor complementary. Accordingly, I find the respective services to be similar to a medium degree.

Party planning [entertainment].

⁶ *Sky v Skykick* [2024] UKSC 36

46. I compare the above services to the Opponent's '*Entertainment services, excluding those in relation to vehicles*'. The services differ in nature, as the Holder's service concerns the organisation and co-ordination involved in planning an event, whereas the Opponent's services comprise a broader, more general category of entertainment activities not limited to the planning of an activity. The intended purpose will also differ as one is a service related to the planning of parties, while the other is the entertainment itself. Trade channels may overlap as both services are offered to the public as leisure or entertainment services and may be accessed through similar venues or providers, and they may share the same end users. Whilst the services may be complementary, as planning parties may involve the arrangement of entertainment, they are not competitive. Accordingly, I consider there to be a medium degree of similarity between the respective services.

Show organization services; Conducting of exhibitions for entertainment purposes;

47. I compare the above services to the Opponent's '*Entertainment services, excluding those in relation to vehicles*'. The services differ in nature, as the Holder's services are concerned with the planning, management and delivery of live entertainment, whereas the Opponent's services are a broader, more general category of entertainment activities, not limited to organising events. The intended purpose will differ, as one service is primarily concerned with organising an event or conducting an exhibition, whereas the purpose of an entertainment service is to provide the entertainment itself. The trade channels are unlikely to overlap, as the general public will not be the main target of the Holder's services, which concern the organisation of an event or conducting an exhibition. However, they may share the same end users. Whilst the services are complementary, in that organising events and conducting exhibitions will involve the arrangement of entertainment, they are not competitive. Accordingly, I consider there to be a medium degree of similarity between the respective services.

Sporting activities.

48. The Holder's above services are encompassed within the Opponent's broad term '*sporting services, excluding those in relation to vehicles*' and are therefore identical

based on the principles outlined in *Meric*.

Fitness club services.

49. It is my view that the Holder's above services are encompassed by the Opponent's '*Recreational services, excluding those in relation to vehicles*'. Therefore, I find these services to be identical in line with the principles set out in *Meric*.

Recreational halls.

50. I compare the above term to the Opponent's term '*Recreational services, excluding those in relation to vehicles*'. '*Recreational halls*' are public and community venues designed to host a variety of leisure, social and entertainment activities that facilitate the provision of recreational services, whereas '*Recreational services [...]*' are a broader, more general category of recreational activities such as sports, fitness activities and hobbies, not limited to a particular format or venue. Therefore, the services will differ in nature. Nevertheless, they will share the end same purpose, namely to provide leisure, enjoyment and participation, and may share the same users. Trade channels may overlap as both services are offered to the public as leisure or entertainment services and are accessed through similar venues or providers. The services are neither competitive, nor complementary. Accordingly, I find the respective services to be similar to a medium degree.

Organization of conferences for recreational purposes.

51. I compare the Holder's above services to the Opponent's '*Recreational services, excluding those in relation to vehicles*'. The services will differ in nature as the Holder's service concerns the organisation and management of events for recreational purposes, whereas the Opponent's services are a broader, more general category of recreational activities such as sports, fitness activities and hobbies, not limited to a particular format or venue. However, the services share a similar end purpose to the extent that recreational conferences are intended to provide leisure and enjoyment, and there may be some slight overlap in users. Trade channels are unlikely to overlap as the Holders services are aimed at organisations or event organisers, whereas

recreational services are generally accessed by the public. The services are not complementary nor competitive. Accordingly, I find the respective services to be similar to a low degree.

Organization of exhibitions for cultural [...] purposes.

52. I compare the Holder's above services to the Opponent's '*Entertainment services, excluding those in relation to vehicles*'. The users may overlap as both are used by the general public. Exhibitions that have a cultural purpose share a purpose to the extent that one of the aims of cultural activity is to entertain. The Holder's service is relatively specific in nature whereas the Opponent's service constitutes a much broader category of entertainment activities, therefore, the services differ in nature. There is only a slight overlap in trade channels and the services are not complementary. Any competition would only arise between the wide variety of entertainment activities available to consumers and attendance at a cultural exhibition. Accordingly, I find the respective services to be similar to a low degree.

Organization of exhibitions for [...] educational purposes.

53. I compare the Holder's above services with the Opponent's '*Education and training services, excluding those in relation to vehicles and vehicle services*'. The Holder's services are quite specific in that they relate to the organisation of exhibitions to present visual content for educational purposes. In contrast, the Opponent's education and training services are much broader in scope and focus on teaching, coaching and structured learning. While their purposes will overlap, as they both provide educational content, they differ in nature and method of use as exhibitions are events focussed on public engagement while training services involve active instruction. Users of the respective services will overlap as both will be accessed by the general public. Trade channels are unlikely to overlap as exhibitions are delivered through event based channels such as venues, museums and galleries and training. In contrast, education services are delivered through instructional channels such as schools, training centres and online platforms. However, there may be a limited degree of overlap insofar as they may be advertised and listed using the same public facing channels, such as public websites or platforms promoting learning opportunities. The services are neither

complimentary nor competitive. Therefore, taking all the above factors into account, I find a low degree of similarity between these services.

Organization and conducting of conferences, congresses and symposiums.

54. The above Holder's services fall within the scope of the Opponent's '*education and training services, excluding those in relation to vehicles and vehicle services*'. These services are therefore considered identical according to the principles set out in *Meric*.

Class 44

Hygiene and beauty treatments for people or animals.

55. I compare the Holder's above service with the Opponent's '*Hygiene and beauty care for people or animals*'. Although worded differently in the parties' specification, they describe the same service and are therefore identical.

Hairdressing services.

56. I compare the Holder's above services to the Opponent's '*Hygienic and beauty care for people [.....]*' which is a broad term that encompasses a range of treatments that improve or maintain a person's appearance and well-being and include services that focus on hair, skin, nails and body care. The Holder's services are therefore considered identical according to the principles set out in *Meric*. However, if this is not the case, the services will share the same nature, general purpose and users and will overlap in trade channels. The services will not be complementary nor competitive. Accordingly, I find the contested services to be similar to at least a medium degree.

Beauty salon services.

57. The Holder's above services are encompassed within the Opponent's '*Beauty care services*' and are therefore identical in line with the principles set out in *Meric*.

Massage services.

58. The Holder's above services are encompassed within the Opponent's '*Health spa services for health and wellness of the body and spirit*', which describe a broad range of treatments aimed at improving overall physical and emotional well-being, typically incorporating relaxation therapies, body treatments and wellness rituals. These services are therefore identical based on the principles outlined in *Meric*.

The average consumer and the nature of the purchasing act

59. The average consumer is deemed to be reasonably well informed and reasonably observant and circumspect. For the purpose of assessing the likelihood of confusion, it must be borne in mind that the average consumer's level of attention is likely to vary according to the category of goods or services in question (see *Lloyd Schuhfabrik Meyer*, Case C-342/97).

60. In *Iconix Luxembourg Holdings SARL v Dream Paris Europe Inc & Anor*, [2025] UKSC 25, the Supreme Court approved the comments of Arnold LJ in *Lidl Great Britain Ltd & Anor v Tesco Stores Ltd & Anor (Rev1)* [2024] EWCA Civ 262, where he pointed out that:

- (a) Consumers who are ill-informed or careless, or consumers with specialised knowledge or who are excessively careful are excluded from consideration;
- (b) The average consumer provides a standard which enables the courts to strike a balance between the competing interests involved, such as trade mark owners, their competitors and consumers.
- (c) The average consumer is neither a single hypothetical person nor a mathematical average; assessment from the perspective of the average consumer does not involve a statistical test. There is no single meaning rule and if, having regard to the perceptions and expectations of the average consumer, the court considers that a significant proportion of the relevant public is likely to be confused, a finding of infringement may properly be made;

- (d) Assessment from the perspective of the average consumer is intended to facilitate adjudication of trade mark disputes by providing an objective criterion, by promoting consistency of assessment and by enabling courts and tribunals to determine such issues so far as possible without the need for evidence;
- (e) The average consumer's level of attention varies according to the category of goods or services in question; and
- (f) the average consumer rarely has the opportunity to make direct comparisons between trade marks (or between trade marks and signs) and must instead rely upon the imperfect picture of the trade mark they have kept in their mind.

61. The respective goods and services at issue are wide ranging and include, inter alia, personal hygiene and beauty products in class 3, retail services for the respective class 3 goods, and travel, entertainment and beauty care services. Such goods and services are commonly purchased by members of the general public, although I acknowledge that some services may be targeted at business customers, such as transport and travel arrangements for travel agencies.

62. The average consumer for the class 3 goods and related class 35 retail services, will primarily comprise of members of the general public. The goods and services will be purchased/selected fairly frequently and often at a relatively low cost overall. Whilst I note that some items will sit at a higher price point, for example where they are made out of particularly expensive or sought after ingredients, this does not raise the level of attention paid in respect of the category of the goods as a whole. The goods and services will be self-selected from website signage, physical retail stores or pharmacies or their online equivalents. However, I also note the goods and services may be recommended by beauticians, dermatologists, or peers, and that verbal assistance may be sought from retail staff. As such, I do not discount that there may also be an aural component to the purchasing process. I note some consumers will pay a higher-than-average level of attention to the goods on the basis of having particular skin conditions or allergies; however, for the most part the consumer will

have no reason to pay a particularly high level of attention. Nevertheless, the consumer will likely consider factors such as fragrance, colour, durability and suitability for their requirements and skin type, and possibly the type of ingredients used and the ethical practices of the company responsible. Overall, I find consumers will pay a medium level of attention during the purchasing process.

63. For the class 39, 41 and 44 services, the average consumer will either be a member of the general public or a professional user. These services may be selected online, through brochures, over the telephone, or via word-of-mouth recommendations. Therefore, I consider the purchasing process for these services will be primarily visual, although I do not discount aural considerations. I am of the view that the cost of these services will vary. For example, some entertainment performances may be offered free of charge, while others, such as concerts, may be relatively expensive, particularly for premium or popular events. Due to the breadth of the services at issue, the frequency with which they are selected will also vary. The average consumer will therefore wish to ensure that the services meet their individual needs and requirements.

64. I therefore consider the average consumer will pay at least a medium degree of attention when selecting the respective services.

Comparison of marks

65. It is clear from *Sabel BV v. Puma AG* that the average consumer normally perceives a trade mark as a whole and does not proceed to analyse its various details. The same case also explains that the visual, aural and conceptual similarities of the trade marks must be assessed by reference to the overall impressions created by them, bearing in mind their distinctive and dominant components. The CJEU stated in *Bimbo SA v OHIM*, that:

“34. [...] it is necessary to ascertain, in each individual case, the overall impression made on the target public by the sign for which registration is sought, by means of, inter alia, an analysis of the components of a sign and of their relative weight in the perception of the target public, and then, in the light

of that overall impression and all factors relevant to the circumstances of the case, to assess the likelihood of confusion.”

66. It would be wrong, therefore, to artificially dissect the trade marks, although it is necessary to take into account their distinctive and dominant components and to give due weight to any other features which are not negligible and therefore contribute to the overall impressions created by the trade marks

67. The trade marks to be compared are as follows:

Opponent's mark	Holder's IR
	

Overall Impression

68. The Holder's mark is a figurative mark consisting of several elements. The first element is the word 'MAGNA' presented in a bold, slightly stylised typeface. The letters 'M, A, N' and 'A' are presented in blue, while the letter 'G' is gold. The letter 'G' is slightly larger and sits beneath a gold crown device. At the tip of each of the crowns five points there is a gold star, the central star being larger than the four surrounding stars. Positioned beneath the word 'MAGNA' are the words, 'HOTELS & RESORTS', presented in capital letters in a standard blue typeface, but in a much smaller font. In its submissions in lieu, the Holder states that the word 'MAGNA' is not immediately discernible within the mark and submits that the gold 'G' and crown, together form the

dominant and distinctive elements of this mark.⁷ I disagree with the Holder and am of the view that because consumers tend to be drawn to parts of marks that can be read, the word 'MAGNA' will play a greater role in the overall impression of the mark due to its size, position and stylisation, while the smaller words 'HOTELS & RESORTS' which are suggestive of some of the services being offered, such as, organisation of excursions, fitness club services and beauty salon services, will play a less significant role. The device elements consisting of the large gold letter 'G' and the gold five star crown device are laudatory in nature, suggesting high quality or premium services. They will contribute to the overall impression, but they play a slightly less significant role.

69. The Opponent's word mark consists of one word "MAGNA" in standard black and bold typeface. There are no other elements that contribute to the overall impression of the mark, which resides in the word itself.

Visual Comparison

70. Visually, the marks coincide in their use of the word 'MAGNA'. This forms the entirety of the Opponent's mark and is positioned at the beginning of the Holder's mark. I bear in mind that as a general rule, the beginnings of marks make more of an impact than the endings.⁸ The marks differ in that the Holder's mark is presented in a blue and gold slightly stylised font, in contrast to the Opponent's mark, which is presented in black standard typeface. The Holder's mark also contains the additional words, 'HOTELS & RESORTS'. A further point of difference in the Opponent's mark is the gold five star crown device and the larger gold letter 'G'. On balance, I find that there is a medium degree of visual similarity between the marks.

Aural Comparison

71. The element common to both marks is the word 'MAGNA', which consists of two syllables and is likely to be pronounced as 'MAG-NAH'. In the Holder's mark, this word

⁷ Holder's submissions in lieu filed 15 October 2025, paragraph 3.

⁸ See *El Corte Inglés, SA v OHIM*, Cases T-183/02 and T-184/02

appears before the ordinary dictionary words ‘HOTELS’ and ‘RESORTS’, which will be given their ordinary pronunciation. The ampersand will be pronounced as the ordinary dictionary word ‘AND’. Accordingly, the Holder’s mark contains seven syllables. The figurative device within the Holder’s mark will not be articulated. As the words “HOTELS & RESORTS” represent the only point of aural difference between the marks, I find that the marks are aurally similar to a medium degree.

Conceptual Comparison

72. For a conceptual message to be relevant it must be capable of immediate grasp by the average consumer. This is highlighted in numerous judgments of the GC and the CJEU including *Ruiz Picasso v OHIM* [2006] e.c.r.-I-643; [2006] E.T.M.R 29. The assessment must, therefore, be made from the point of view of the average consumer.

73. In paragraph 5 of its written submissions in lieu, the Holder submits that, “Conceptually, *the word MAGNA derives from Latin meaning “great” or “large”[...] Out of an estimated UK population of 68,300,000, Latin is understood by only around 250,000 people – less than 1% [...].*”⁹ Although I do not have any evidence before me to establish that Latin is understood by less than 1% of the UK population, I do not consider that the average consumer will understand the meaning of the Latin word ‘MAGNA’. Instead, I consider that the average consumer will perceive ‘MAGNA’ to be a foreign language term with no obvious meaning.

74. I bear in mind that the words, ‘HOTELS & RESORTS’ in the Holder’s mark are ordinary dictionary words which refer to accommodation services that provide lodging, hospitality and related amenities. ‘HOTEL’ describes a place offering paid accommodation, meals and services while a ‘RESORT’ refers to a hotel or group of facilities offering accommodation with leisure or amenities such as restaurants, pools, entertainment or recreational activities. As per the AP decision BL O/1174/25 Ico must consider if the goods have a potential effect on conceptual meaning as a result of any allusion/suggestion between the mark and the goods.¹⁰ The wording ‘HOTELS &

⁹ Holder’s submissions in lieu filed 15 October 2025, paragraph 5.

¹⁰ BL O/1174/25, paragraph 32.

RESORTS' is suggestive of certain services that may be offered, such as the organisation of excursions, fitness club services and beauty salon services. The five star crown device in the Holder's mark is likely to evoke the concept of royalty. The combination of the word elements with the large gold letter 'G', the five star crown device and the classic colours, suggests high quality or premium hospitality services.

75. I find that the average consumer will interpret the word 'MAGNA' as a foreign language term with no obvious meaning. On this basis, this element is not capable of comparison and is therefore conceptually neutral. That being said, I cannot discount the additional elements in the Holder's mark, namely the words 'HOTELS & RESORTS', the large gold letter 'G' and the gold 5 star crown device. Hotels & Resorts will be understood as referring to accommodation services that provide lodging, hospitality and related amenities. As such, these words will be viewed as the only element of the mark that has a clear meaning to the UK customer. Overall, these elements are conceptual points of difference.

Distinctive character of the earlier mark

76. The distinctive character of a trade mark can be measured only, first, by reference to the goods and/or services in respect of which registration is sought and, second, by reference to the way it is perceived by the relevant public. In *Lloyd Schuhfabrik Meyer*, the CJEU stated that:

"22. In determining the distinctive character of a mark and, accordingly, in assessing whether it is highly distinctive, the national court must make an overall assessment of the greater or lesser capacity of the mark to identify the goods or services for which it has been registered as coming from a particular undertaking, and thus to distinguish those goods or services from those of other undertakings (see, to that effect, judgment of 4 May 1999 in Joined Cases C-108/97 and C-109/97 *Windsurfing Chiemsee v Huber and Alternberger* [1999] ECR I-0000, paragraph 49).

23. In making that assessment, account should be taken, in particular, of the inherent characteristics of the mark, including the fact that it does or

does not contain an element descriptive of the goods or services for which it has been registered, the market share held by the mark, how intensive, geographically widespread and long-standing use of the mark has been; the amount invested by the undertaking in promoting the mark, the proportion of the relevant section of the public which, because of the mark, identifies the goods or services as originating from a particular undertaking, and statements from chambers of commerce and industry or other trade and professional associations (see *Windsurfing Chiemsee*, paragraph 51).”

77. Registered trade marks possess varying degrees of inherent distinctive character, ranging from the very low, because they are suggestive or allusive of a characteristic of the goods, to those with high inherent distinctive character, such as invented words which have no allusive qualities. The distinctive character of a mark can be enhanced by virtue of the use that has been made of it.

78. Although the distinctiveness of a mark can be enhanced by virtue of the use that has been made of it, the Opponent has not filed any evidence of use in relation to its mark. Consequently, I have only the inherent position to consider.

79. As noted above, I consider that the average consumer would perceive the Opponent’s ‘MAGNA’ mark as a foreign language term with no conceptual meaning. It is clearly not allusive nor descriptive of the Opponent’s services. Therefore, I find the Opponent’s mark to be inherently distinctive to a high degree.

Likelihood of confusion

80. In determining whether there is likelihood of confusion, I must take all of the above factors into account and consider if there is a likelihood of confusion for the average consumer.

81. Confusion can be direct or indirect. Direct confusion involves the average consumer mistaking one mark for the other. While indirect confusion is where the average consumer realises the marks are not the same but puts the similarity that

exists between the marks and the goods and services down to the responsible undertakings being the same or related. There is no scientific formula to apply in determining whether there is a likelihood of confusion; rather, it is a global assessment where a number of factors need to be borne in mind. The first is the interdependency principle i.e. a lesser degree of similarity between the respective goods and services may be offset by a greater degree of similarity between the marks and vice versa. I must bear in mind the distinctive character of the earlier mark, the average consumer for the goods and the nature of the purchasing act. To do so, I must recognise that the average consumer rarely has the opportunity to make direct comparisons between trade marks and must instead rely upon the imperfect picture of them that he has retained in his mind.

82. Earlier in this decision, I have found:

- that the goods and services range from a low degree of similarity to *Meric* identity.
- the average consumer for the class 3 goods and class 35 services will be the general public and the average consumer for the class 39, 41 and 44 services will include both professional users and the general public. The goods and services will be selected predominantly by visual means although I do not discount aural considerations. The average consumer for the class 3 goods and class 35 services will pay a medium degree of attention, whereas the average consumer for the class 39, 41 and 44 services will pay at least a medium degree of attention, when selecting the goods and services at issue.
- the marks are visually and aurally similar to a medium degree.
- the 'MAGNA' element in the marks is conceptually neutral, with the word elements 'HOTELS & RESORTS' and the figurative elements in the Holder's mark acting as points of conceptual difference.
- the Opponent's earlier mark is inherently distinctive to a high degree.

83. Taking all of the factors listed above into account, even bearing in mind the principle of imperfect recollection, I am satisfied that the parties' marks will not be mistakenly recalled as one another. I acknowledge that both marks contain the identical word 'MAGNA', which I have found will be perceived as a foreign word, and that it appears at the beginning of the marks, a position where the attention of consumers is usually directed.¹¹ However, visually, the marks differ due to the presence in the Holder's mark of the words 'HOTELS & RESORTS', the large gold letter 'G' and the gold five-star crown device. Aurally, the marks differ as the Opponent's mark contains two syllables, whereas the Holder's mark consists of seven. I do not consider that a consumer paying at least a medium degree of attention during the purchasing process would overlook the visual, verbal and conceptual differences between the marks. I therefore do not consider there to be a likelihood of direct confusion.

84. I will now go on to consider indirect confusion. I acknowledge that a finding of indirect confusion should not be made merely because the two marks share a common element. However, it is not sufficient that a mark merely calls to mind another mark:¹² this is mere association not indirect confusion.

85. In *LA. Sugar Limited v By Back Beat Inc*, Case BL O/375/10, by Iain Purvis Q.C. (as he then was), as the Appointed Person, explained that:

"16. Although direct confusion and indirect confusion both involve mistakes on the part of the consumer, it is important to remember that these mistakes are very different in nature. Direct confusion involves no process of reasoning – it is a simple matter of mistaking one mark for another. Indirect confusion, on the other hand, only arises where the consumer has actually recognized that the later mark is different from the earlier mark. It therefore requires a mental process of some kind on the part of the consumer when he or she sees the later mark, which may be conscious or subconscious but, analysed in formal terms,

¹¹ *El Corte Inglés, SA v OHIM*, Cases T-183/02 and T-184/02

¹² *Duebros Limited v Heirler Cenovis GmbH*, BL O/547/17

is something along the following lines: “The later mark is different from the earlier mark, but also has something in common with it. Taking account of the common element in the context of the later mark as a whole, I conclude that it is another brand of the owner of the earlier mark.

17. Instances where one may expect the average consumer to reach such a conclusion tend to fall into one or more of three categories:

(a) where the common element is so strikingly distinctive (either inherently or through use) that the average consumer would assume that no-one else but the brand owner would be using it in a trade mark at all. This may apply even where the other elements of the later mark are quite distinctive in their own right (‘26 RED TESCO’ would no doubt be such a case).

b) where the later mark simply adds a non-distinctive element to the earlier mark, of the kind which one would expect to find in a subbrand or brand extension (terms such as ‘LITE’, ‘EXPRESS’, ‘WORLDWIDE’, ‘MINI’ etc.).

(c) where the earlier mark comprises a number of elements, and a change of one element appears entirely logical and consistent with a brand extension (‘FAT FACE’ to ‘BRAT FACE’ for example)”.

86. Further, in *Liverpool Gin Distillery Ltd & Ors v Sazerac Brands, LLC & Ors* [2021] EWCA Civ 1207, Arnold LJ referred to the comments of James Mellor QC (as he then was), sitting as the Appointed Person in *Cheeky Italian Ltd v Sutaria* (O/219/16), where he said at [16] that “a finding of a likelihood of indirect confusion is not a consolation prize for those who fail to establish a likelihood of direct confusion”. Arnold LJ agreed, pointing out that there must be a “proper basis” for concluding that there is a likelihood of indirect confusion where there is no likelihood of direct confusion.

87. I consider that the shared common use of the foreign word ‘MAGNA’ in the parties’ marks (which is inherently distinctive to a high degree) will lead the average consumer to conclude that the marks originate from the same or economically linked

undertakings. I also bear in mind that in the context of some of the Holder's services, the average consumer would see the words 'HOTEL & RESORTS' at the end of the contested mark as suggestive of some of the services being offered, such as, organisation of excursions, fitness club services and beauty salon services. Consequently, the average consumer will see the addition of the 'HOTELS & RESORTS' element and perceive it as a sub-brand (MAGNA being the house brand and MAGNA HOTELS & RESORTS being the sub-brand mark focussing on the hospitality sector).

88. Furthermore, considering the high distinctiveness of the shared word element, 'MAGNA', referring to *LA. Sugar Limited*, above in paragraph [62], subsection 17(a), the average consumer would assume that no-one else but the brand owner would be using it in a trade mark. Therefore, I find that there is a likelihood of indirect confusion for all the goods and services at issue, whether I have found them to be *Meric* identical or similar to any degree, due to the effect of the interdependency principle.

Conclusion

89. The opposition based on s5(2)(b) of the Act has been successful. Subject to any successful appeal, the application will be refused.

COSTS

90. The Opponent has been successful and it is entitled to a contribution towards its costs, based upon the scale published in Tribunal Practice Notice 1/2023.¹³ I award the Opponent the sum of £350 as a contribution towards its costs. The sum is calculated as follows:

Preparing a notice of opposition & considering the other side's statement:	£250
Official fee:	£100
Total:	£350

¹³ As the proceedings were commenced after 01 February 2023

91. I therefore order MAGNA HOTELS AND RESORTS, S.L. to pay NEOM Company the sum of £350. This sum should be paid within twenty-one days of the expiry of the appeal period or, if there is an appeal, within twenty-one days of the conclusion of the appeal proceedings.

Dated this 14th day of April 2026

Mrs Joanne Roberts

For the Registrar