



**RESOLUTION INSTITUTE DOMAIN NAME DISPUTE  
ADMINISTRATIVE PANEL**

Case No <auDRP2016>

**Single Panelist Decision**

**So Random Pty Ltd**  
(ABN 51 558 149 201)

**Claimant**

**v.**

**The Trustee for Mandrake Trust**  
(ABN 57 177 575 846)

**Respondent**

<shoeboxtax.com.au>

**1. The Parties**

The Claimant is *So Random Pty Ltd (ABN 51 558 149 201)* of Nerang, Victoria, The company has no legal representative acting for it; its directors, Sandie Menzies and Yvette Coad, act on its behalf.

The Respondent, the *Trustee for Mandrake Trust (ABN 57 177 575 846)*, is also unrepresented and has communicated through and is represented by Mr John Manning.

**2. The Domain Name and Registrar**

The disputed domain name <shoeboxtax.com.au> ( **Domain Name**) is registered with Domain Directors Pty Ltd trading as Instra (the "Registrar").

**3. Procedural History**

The Complaint was filed with Resolution Institute on December 1, 2020. A copy of the Complaint was emailed to the Registrar on December 1, 2020 with a request to clarify the Respondent's details and lock the Domain Name during proceedings. On December 2, 2020 Domain Directors Pty Ltd trading as Instra confirmed that it was and is the Registrar of the Domain Name, that the Respondent was and is listed as the Registrant of that name and confirmed that the Domain Name had been locked.

Resolution Institute reviewed the Complaint for administrative compliance and on December 2, 2020 emailed it together with its Annexures to the Respondent. Therefore the date of commencement of the administrative proceedings pursuant to Paragraph 4(c) of Schedule B of the .auDRP Rules (the Rules) was December 2, 2020, a date duly notified as required by Paragraph 4(d) of Schedule B of the Rules.

The Response to the Complaint from the Respondent was lodged with Resolution Institute on December 22, 2020, within the 20 calendar days provided by Paragraph 5(a) of Schedule B of the Rules. Notwithstanding that it drew attention to alleged failures of the Claimant to comply with the provision of its particulars and the particulars of Mr Manning (of which he claimed the Claimant by its representatives was aware and which may have led to delay in his becoming aware of the proceeding) no application was made under Paragraph 5(b) of Schedule B of the Rules for an extension of time for the filing of the Response.

David Levin Q.C. confirmed his availability, informed Resolution Institute that he had no conflict issues with the named parties by signing a *Statement of Impartiality and Independence* and accepted the matter on December 22, 2020. On December 23, 2020 Resolution Institute allocated the dispute to a single member panel constituted by David Levin Q.C. (the Panel). The case file and relevant correspondence was forwarded to the Panel on that day and the parties to the dispute were notified of the case allocation to the Panel. The Panel is satisfied that it was properly constituted.

The Panel is satisfied that this Domain Name dispute is subject to the .auDRP Dispute Resolution Policy (.auDRP) and falls within the requirements for resolution in a mandatory administrative proceeding as prescribed in Paragraph 4(a) of the Rules. This dispute is therefore conducted in accordance with the .auDRP, the Rules and Resolution Institute's Supplemental Rules (.auDRP 2016-01) ("the Supplemental Rules").

On December 23, 2020 the Panel sought clarification of two matters in the Respondent's Annexures. It was later confirmed that:

- (a) Annexure H is comprised of two emails, the first from Sandie Menzies to 'John' (sent to info@gcfg.com.au, john@gcfg.com.au and vanessa@gcfg.com.au) dated April 10, 2019 at 3:28PM and the second from John Manning to Sandie Menzies dated 17 April at 6:21PM;
- (b) an email purporting to come from Yvette Coad (yvette@shoeboxbooks.com.au) and sent to john@shoeboxbooks.com.au dated August 2, 2016 at 11:28AM is Annexure W to the Respondent's Response.

On December 27, 2020 the Panel, notwithstanding the absence of any request, and acting pursuant to Paragraph 12 of the Rules, by email to Resolution Institute and the parties, invited the Claimant to file any further submission in reply and any supporting documents by noon on 4 January 2021. Any such submission was required to be strictly in reply to the

Response of the Respondent and to be limited to no more than four A4 pages.

On January 4, 2021 an email was received by the Panel from Ms Menzies, on behalf of the Claimant, attaching a response to Mr Manning's submissions (**Response**) and various documents. Although received strictly out of time, the Panel has accepted the Response.

#### **4. Factual Background**

The factual background of the events relevant to the registration of the Domain Name is unclear. Accordingly the Panel will deal with much of the background in the context of the parties' contentions below. The Domain Name in dispute is <*shoeboxtax.com.au*> whose current owner is the Respondent, the trustee for Mandrake Trust (ABN: 57 177 575 846). It is common ground that the trustee is controlled by John Manning, alleged by the Claimant to have been a former franchisee and tax agent of the Claimant. The Domain Name was registered by the Respondent on August 5, 2014.

#### **5. Parties' Contentions**

##### **A. Claimant**

The Claimant in the submission included in the claim (**Primary Submission**) makes the following contentions:

- (i) that the Domain Name is identical or confusingly similar to a name, trademark or service mark in which the Claimant has rights, contrary to Paragraph 4(a)(i) of the Rules.
- (ii) that the Respondent has no rights or legitimate interests in respect of the domain name; and
- (iii) that the disputed Domain Name has been registered or subsequently used in bad faith by the Respondent.

##### **The Paragraph 4(a)(i) Claim**

The Claimant contends that

- (a) it is 'the intellectual property entity' of a nationally recognised bookkeeping and tax franchise;
- (b) it has been using the business name of '*Shoebox Bookkeeping Services*' since August 2007 'whereupon it was first owned by the founder's former partnership entity – Y.M. Coad & S.R. Menzies'.
- (c) it began its franchised operations on July 1, 2012 and currently has more than 60 franchise locations across Australia;
- (d) the SHOEBOX brand is well known for bookkeeping, tax and advisory work in the financial industry across Australia;

(e) on July 1,2012, the Claimant formed three groups of trading entities:

'The franchise entity as a trustee company:

Shoebox Australia Pty Ltd ACN: 159 197 163  
Shoebox Australia Trust ABN: 15 851 810 246

The existing tax services entity as a trustee company:

Shoebox Tax Pty Ltd ACN: 159 149 827  
Shoebox Tax Trust ABN: 98 683 593 118

The intellectual property entity (which claims to license the rights to use the IP to both Shoebox Australia and Shoebox Tax as a trustee company) is:

So Random Pty Ltd ACN: 159 200 227  
So Random Trust ABN: 51 558 149 201'

- (f) both founders of the Shoebox entities named above, Sandie Rae Menzies and Yvette Margaret Coad 'are the sole Directors'. (The Panel infers that they are directors of each of the named proprietary companies);
- (g) the trusts are all unit trusts which are owned equally by Ms Menzies and Ms Coad's Family Trusts;
- (h) it 'expanded its footprint across Australia with the introduction of both tax and advisory services' to compliment the suite of bookkeeping services that are provided to small businesses and individuals', although it also states that 'tax services were introduced in April 2018';
- (i) as a result of the growth of *Shoebox Tax*, it requires to continue to build on the growth of the brand by building a website on the Domain Name <*shoebotax.com.au*>;
- (j) it has been the owner of several business names since 2007 owned by the intellectual property entity of *So Random Pty Ltd*<sup>1</sup>, several trademarks in the SHOEBOTAX brand since 20 November 2008 under 'the Intellectual Property entity of *So Random Pty Ltd* and that the Domain Name <*shoebotax.com.au*> is identical or confusingly similar to
- (i) trademarks in which it claims rights, including *Shoebox Tax & Accounting* and *Shoebox Tax*, amongst others; and
  - (ii) business names including *Shoebox Tax & Accounting*, *Shoebox Books – Bookkeeping, Advisory, Tax*, *Shoebox – Bookkeeping, Advisory, Tax* and *Shoebox Tax*.

[The Panel notes that although *Shoebox Tax & Accounting* trademark No 1377877 has a priority date of August 16, 2010, the priority date of *Shoebox Tax* is August 25, 2017. None of the business names which

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<sup>1</sup> Claimant's Annexure H refers

include the word 'tax' in any form has a registration date earlier than July 26, 2019.]

- (k) in around 2010 'the Claimant met with the Respondent to formulate a referral system for tax work to the Respondent' and that it then registered all available domain names similar to the trademark *Shoebox Tax & Accounting* although, unbeknown to it, in July 2010 the Respondent had registered that business name which was not finally transferred to it until July 2019.
- (l) On March 22, 2013, the Respondent became a franchisee of the Claimant. Under the Franchise Agreement<sup>2</sup>, the Respondent registered the business name of *Shoebox Bookkeeping Gold Coast South* on September 19, 2019.<sup>3</sup> This business name has been cancelled from September 19, 2019.
- (m) On August 5, 2014 the Respondent registered the domain name. The Franchise Agreement was terminated by the Claimant for reasons of misconduct and fraud on November 3, 2017;
- (a) it has been the owner of several trademarks in the SHOEBOX brand since November 20, 2008 under 'the Intellectual Property entity of So Random Pty Ltd' and that the Domain Name <shoebboxtax.com.au> is identical or confusingly similar to
  - (iii) trademarks in which it has rights, including *Shoebox Tax & Accounting* and *Shoebox Tax*, amongst others; and
  - (iv) business names including *Shoebox Tax & Accounting*, *Shoebox Books – Bookkeeping, Advisory, Tax*, *Shoebox – Bookkeeping, Advisory, Tax* and *Shoebox Tax*.
- (n) On April 10, 2019, the Claimant tried to register the Domain Name. It was at this stage that the Claimant became aware that the Respondent had registered the domain name. Correspondence then was exchanged which has led to the present proceeding.

#### **The Paragraph 4(a)(ii) Claim**

The Claimant contends that

- (a) in around 2010 'the Claimant met with the Respondent to formulate a referral system for tax work to the Respondent' and that it then registered all available domain names similar to the trademark *Shoebox Tax & Accounting* although, unbeknown to it, in July 2010 the Respondent had registered that business name which was not finally transferred to it until July 2019.
- (b) On August 5, 2014 the Respondent registered the domain name without an entitlement so to do. The Franchise Agreement was

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<sup>2</sup> Now conceded to be Respondent's Annexure V

<sup>3</sup> The Panel concludes this is a typographical error and should read '2013'

terminated by the Claimant for reasons of misconduct and fraud on November 3, 2017.

### **The Paragraph 4(a)(iii) Claim**

The Claimant contends that

- (a) the Domain Name has never been used as a website and never been developed by the Respondent;
- (b) the Domain Name was registered by the Respondent after it entered into a Franchise Agreement with the Claimant;
- (c) the Respondent knew of the trademarks, business names and domain names owned by the Claimant before entering the Franchise Agreement. At the time, the Respondent was the tax accountant for the Claimant and had full knowledge and access to the Claimant's financial position including the Asset Register.
- (d) the Respondent has used its position as a trusted tax agent together with the position of a Franchisee of the Claimant to register a Domain Name from which it had no intention of developing for use of deriving an income.
- (e) the Respondent knew of his (sic) obligations in relation to the use of intellectual property of the Franchisor before and after entering the Franchise Agreement with the Claimant;
- (f) once the Franchise Agreement was terminated, the Respondent did not have the authorisation or consent from the Claimant to continue to hold itself out as a Shoebox franchisee or use any intellectual property including trademarks, domain names and/or business names in any fashion whatsoever, quoting from paragraph 21.1(a)(ii) of the Franchise Agreement:

*"On termination of this agreement the Franchisee and Guarantor must cease to use the Intellectual Property, Franchise Documents and Confidential Information";<sup>4</sup>*
- (g) When applying to register the Domain Name, the Respondent would have been aware that it would be violating the Claimant's rights and would be likely to mislead or confuse consumers.
- (h) The Respondent should have taken reasonable steps to ensure it was not registering a Domain Name which would violate the rights of another party. As the Claimant and the Respondent's office premises were co-joined at the time of registering the Domain Name, a simple question to the Claimant would have revealed that it would be a violation of the Claimant's rights;

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<sup>4</sup> But the only business name was *Shoebox Bookkeeping Gold Coast South* and that was surrendered. The only identified trademark was No 1270630 incorporating the words and symbol of *Shoebox Bookkeeping*

- (i) The Respondent is passively holding the disputed Domain Name and it has never been used for any legitimate purpose;
- (j) The lack of legitimate good faith use demonstrates bad faith.
- (k) the Respondent registered the Domain Name
  - a. in order to prevent the owner of the name, trademark or service mark from reflecting that name or mark in a corresponding domain name; and
  - b. primarily for the purposes of disrupting the business or activities of the Claimant.

## B. Respondent

The Respondent alleges non-compliance by the Claimant with Paragraph 3(b)(v) of the Rules. However, as it submitted its Response within time and without seeking any order consequent on the alleged breach, the Panel will ignore this aspect of the submission.

The Respondent contends:

- (a) that the correct name for the Respondent is *Half A Genius Pty Ltd*, that being the trustee of the Mandrake Trust;
- (b) it traded as *Shoebox Tax & Accounting* since that business name was registered by it on the 13th July 2010, of which Ms Coad and Ms Menzies and any entities of which they were the directors were aware, as evidenced by Annexures A, B, C, D and I;
- (c) the Claimant is not connected to any bookkeeping and tax franchise. The Respondent in its proper name *Half A Genius Pty Ltd* entered into a franchise agreement with *Shoebox Australia Pty Ltd* on March 22, 2013, and a copy of the agreement (**Franchise Agreement**) is produced;<sup>5</sup>
- (d) between 2011 and 2019 it was trading under the name *Shoebox Tax & Accounting*;<sup>6</sup>
- (e) at the time of registering the business name *Shoebox Tax & Accounting*, the Respondent was not aware of any third party rights that were infringed upon. The Claimant, *So Random Pty Ltd*, had not been incorporated at that time and was not involved in the provision of taxation services and is still not so involved to this day.
- (f) it registered the Domain Name on the August 5, 2014 to reflect the business name, *Shoebox Tax & Accounting*, under which it had then traded for some 4 years, and which it substantially reproduced,

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<sup>5</sup> Respondent's Annexure V

<sup>6</sup> Respondent's Annexures A-D and I

although discarding the last words of the business name as too cumbersome for inclusion as a domain name;

- (g) To the Respondent's knowledge, the only entity that Ms Coad & Ms Menzies are directors of that was involved in the provision of taxation services was *Shoebox Bookkeeping Gold Coast Pty Ltd*, which was registered with the Tax Agents Board on the 24th August 2018<sup>7</sup>, four years after the Domain Name was obtained and eight years after the Respondent commenced trading as *Shoebox Tax & Accounting*. However, according to the Claimant's own submission this business name registration has been cancelled from September 19, 2019;
- (h) The Domain Name has not been registered for any unlawful purpose. As stated in in the Respondent's response<sup>8</sup> to a letter from the lawyers acting for the Claimant and Shoebox Australia Pty Ltd<sup>9</sup>
  - (i) the Claimant's intellectual property was not utilised in developing the concept which is embodied in the Domain Name;
  - (ii) no information confidential to the Claimant was used in the development of the Domain Name;
  - (iii) the Domain Name was a derivative of the business name, *Shoebox Tax & Accounting*, registered by the Respondent.
- (i) the Domain Name is not for sale, is not being held for re-sale nor has it ever been offered to anyone for the purposes of sale. (See the email from John Manning to Sadie Menzies dated April 17, 2019);<sup>10</sup>
- (j) the Respondent was preparing to launch a website under the Domain Name<sup>11</sup> but this was prevented by the transfer of the business name, *Shoebox Tax & Accounting*, in the circumstances set out in subparagraph (k) below;
- (k) the business name *Shoebox Tax & Accounting* was registered in 2019 in the name of *So Random Pty Ltd* in questionable circumstances. The Respondent held the business name *Shoebox Tax & Accounting* from July 13, 2010 to July 26, 2019. Shortly prior to expiry, ASIC forwarded the renewal form to a shoebox.com.au e-mail address that had been handed back to *Shoebox Australia Pty Ltd* by *Half A Genius Pty Ltd* at the cessation of the franchise agreement. Sandie Menzies as a director of *So Random Pty Ltd* used the renewal form and the corporate key to enact the transfer from the Respondent to *So Random Pty Ltd ABN 51 558 149 201*) as and from July 26, 2019.<sup>12</sup> The Respondent is currently dealing with the ASIC to have the business name re-instated)

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<sup>7</sup> The Respondent produces Annexure E, which discloses a registration as a Company Tax Agent from April 24, 2018. The Panel infers that the Respondent has made a typographical error regarding the date.

<sup>8</sup> Respondent's Annexure F, Letter from MBA Lawyers,  
<sup>9</sup> Respondent's Annexure G, Letter from TWC Lawyers)

<sup>10</sup> Respondent's Annexure H

<sup>11</sup> Evidenced by Respondent's Annexure J

<sup>12</sup> Claimant's Annexure H



- (l) the Respondent has commenced action with the ASIC to recover the business name *Shoebox Tax & Accounting*, that was transferred to *So Random Pty Ltd ABN 51 558 149 201* by Ms Sandie Menzies.

In the Franchise Agreement *Shoebox Australia Pty Ltd* (as Franchisor) franchised to *Half A Genius Pty Ltd (ACN 137 468 501)* (as franchisee) various rights. In the preamble to the franchise, Shoebox claims to be the licensee of intellectual property and to have 'developed business procedures and systems together with a distinctive and valuable name, image and reputation associated with the provision of bookkeeping services' and that the franchisee wished to carry on a 'Shoebox Bookkeeping Business in accordance with the Shoebox Bookkeeping System' and that the Franchisor has agreed to grant a franchise to the Franchisee on the terms and conditions set out in this agreement.

The Franchise Agreement contains several definitions, including:

**Intellectual Property** means the:

- (a) *Business Names;*
- (b) *Trade Marks;*
- (c) *the Shoebox Bookkeeping System;*
- (d) *Franchise Documents; and*
- (e) *any other intellectual property rights, forms, documents, patents, patent applications, drawings, discoveries, inventions, improvements, trade secrets, technical data, formulae, computer programs, data bases, know-how, logos, designs, design rights and copyright materials associated with or used in the Shoebox Bookkeeping Business.*

**Intellectual Property Rights** means:

- (a) *patents, copyright, registered and unregistered design rights, registered and unregistered trademarks, rights in know-how and confidential information and all other intellectual and industrial property rights (without limitation);*
- (b) *all similar or analogous rights existing under the laws of any country; and*
- (c) *all rights to apply for or register such rights.*

**IP Owner** means *So Random Pty Ltd ACN 159 200 227*.<sup>13</sup>

**Services** means *the bookkeeping services approved by the Franchisor for provision by the Franchisee to Clients, and such other services specified in the Manual from time-to-time as being approved for provision in the Shoebox Bookkeeping Business.*

**Shoebox Bookkeeping Business** means *the Shoebox Bookkeeping business operated by the Franchisee in accordance with the Franchise Documents.*

**Trade Marks** means *the registered and unregistered trade marks exclusively licensed to the Franchisor set out in Item 17 of Schedule 1.*

There is only a single trade mark set out in Item 17 of Schedule 1, namely Trademark Number: 1270630 consisting of a depiction of a shoebox overflowing with documents and the adjacent words 'Shoebox BOOKKEEPING'.

The Franchise Agreement includes further operative clauses:

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<sup>13</sup> The Panel notes that is a different ACN from the ABN of the Claimant in this dispute, which is 51 558 149 201.

## **1. Intellectual property**

### **1.1 Intellectual Property Ownership**

- (a) *The Franchisor covenants and the Franchisee acknowledges that:*
- (i) *the IP Owner is the exclusive owner of the Intellectual Property;*
  - (ii) *the Franchisor is the exclusive licensee of the Intellectual Property; and*
  - (iii) *the Franchisee's right to use the Intellectual Property is derived from this agreement.*

### **1.2 Prohibitions, indemnities and improvements**

*The Franchisee must during or after the Term:*

- (a) *not do anything or aid or assist any other party to do anything which would infringe upon or harm the rights of the IP Owner or the rights of the Franchisor in the whole or any part of Intellectual Property;*
- (b) *not contest the rights of the IP Owner or the Franchisor in the whole or any part of the Intellectual Property;*
- (c) *notify the Franchisor of any suspected infringement of the Intellectual Property in the Territory and take such action as the Franchisor directs in relation to that infringement;*
- (d) *not use any mark or name other than as licensed in connection with the Shoebox Bookkeeping Business;*
- (e) *not use the Intellectual Property except directly in the Shoebox Bookkeeping Business and in accordance with the terms of this agreement;*
- (f) *compensate the IP Owner and the Franchisor for any use by the Franchisee of the Intellectual Property otherwise than in accordance with the terms of this agreement; and*
- (g) *indemnify the IP Owner and the Franchisor for any liability incurred to third parties for any use of the Intellectual Property other than in accordance with this agreement.*
- (h) *provide to the IP Owner and the Franchisor all necessary details of any discovery or improvement made by the Franchisee concerning the System and the Franchisee assigns to the Franchisor its full right, title and interest including any copyright, design rights, patent rights, trade mark rights or other intellectual property rights in respect of any improvement or discovery and agrees to execute any documents necessary to give full effect to that assignment.*

### **1.3 Business Name**

- (a) *The Franchisee acknowledges and agrees that the Business Name, although registered in the Franchisee's name, is and at all times will remain the property of the Franchisor.*
- (b) *The Franchisee acknowledges that the Franchisee has been permitted to register the Business Name solely on the basis that the Franchisee is a franchisee of the Franchisor.*
- (c) *Upon termination or expiration of this agreement the Franchisee's right to use the Business Name ceases and the Franchisee must immediately transfer the Business Name to the Franchisor.*

- (d) *The Franchisee must provide the Franchisor with all log in details and passwords required to transfer and effect changes to the registration of the Business Name on ASIC Connect and any other registration system.*
- (e) *The Franchisee irrevocably appoints the Franchisor to be its attorney to sign, complete, date and lodge any forms on its behalf in the event of termination of this agreement to affect the transfer of the Business Name.*

Nowhere in the franchise agreement Annexure V is there a reference to the existence of tax accounting processes and procedures being included in the business system operated by the franchisor nor to the franchising of rights to act as a tax agent, adviser, consultant or accountant. Indeed the only reference to taxation is in relation to GST and the calculation of tax payable by the franchisee in connection with franchise fees.

The Respondent contends that franchises, including the franchise to it, were entered into by Shoebox Pty Ltd and not by the Claimant. The Claimant has not produced any franchise agreements to support its contentions; the only franchise agreement produced is the Respondent's Annexure V which plainly shows that the franchisor is *Shoebox Australia Pty Ltd (ACN: 159 197 163)* Even if the Panel ignores whether the Claimant or Shoebox Australia Pty Ltd is the entity referred to, the Claimant's contention that it introduced tax services in April 2018 does nothing to support the contention that the Claimant had some trade or service mark rights in the use of the phrase 'shoebotax' in August 2014.

## **Response**

The Panel will deal with the evidence contained in the Response in its discussion below.

## **6. Discussion and Findings**

The first issue for resolution is the legal identity of the Claimant. In the Complaint the Claimant is identified as *So Random Pty Ltd ABN 51 558 149 201*. There is no such company. In the Primary Submission it claims that on July 1, 2012, the Claimant formed three groups of trading entities: a franchise entity, a tax services entity and an intellectual property entity, *'which claims to license the rights to use the IP to both Shoebox Australia and Shoebox Tax as a trustee company'*. This 'entity' is said to consist of *So Random Pty Ltd ACN: 159 200 227* and *So Random Trust ABN: 51 558 149 201*.

Thus on the evidence the Claimant is either a proprietary company with an incorrect ACN number or a trust with an incorrect name. No certificate of incorporation has been produced by the Claimant, indeed the Claimant has failed to produce any certificate of incorporation for any of the companies to which it has referred in its submission. An ASIC search of *So Random Pty Ltd ACN: 159 200 227* has been produced by the Respondent. This reveals a registration of June 26, 2012 for that company, which is not the Claimant. It is of importance to resolve the legal identity of the Claimant. The issue has not been raised by the Respondent but it cannot be ignored by the Panel.

The Claimant must be a legally recognised 'person' to have standing to make a claim under the .auDRP.

The issue is compounded by the evidence submitted on behalf of the Claimant which, confusingly, in the Primary Submission states, inter alia, that the Claimant:

'has been using the business name of 'Shoebox Bookkeeping Services' since August 2007';

'has been the owner of several trademarks in the *SHOEBOX* brand since November 20, 2008 under 'the Intellectual Property entity of *So Random Pty Ltd*;

around 2010 'met with the Respondent to formulate a referral system for tax work to the Respondent...';

'began its franchised operations on July 1, 2012';

on July 1, 2012, 'formed three groups of trading entities ...';

'on March 22, 2013, the Respondent became [its] franchisee ...'.

In the Response the Claimant:

states that 'notwithstanding what entity owns what IP within the SHOEBBOX brand, all entities are controlled and owned by both Ms Menzies & Ms Coad equally';

produces an ASIC Current Name extract for Shoebox Bookkeeping Services<sup>14</sup> which purports to show the holder of that name is an *unincorporated* entity with the same ABN as that of the purportedly incorporated Claimant;

concedes that Respondent's Annexure V is a copy of the franchise agreement which the Respondent entered into on March 22, 2013, but fails to clarify the statement in the Primary Submission that the franchisor was the Claimant when plainly on the face of the agreement the franchisor was *Shoebox Australia Pty Ltd (ACN: 159 197 163)*;

it highlights the definition in the Franchise Agreement that '**IP Owner means *So Random Pty Ltd ACN 159 200 227***', without appreciating that this is not the Claimant;

produces two IP licence agreements' claimed to be agreements between *So Random Pty Ltd* and *Shoebox Australia Pty Ltd*<sup>15</sup> and *So Random Pty Ltd* and *Shoebox Bookkeeping Gold Coast Pty Ltd*<sup>16</sup> respectively which further confuse the legal position of the Claimant. In both of these agreements the Licensor of the relevant intellectual property

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<sup>14</sup> Response Annexure B

<sup>15</sup> Response Annexure D

<sup>16</sup> Response Annexure C

is *So Random Pty Ltd ACN 149 373 599*<sup>17</sup> and not the Claimant;

*Shoebox Tax Pty Ltd* is a registered tax agent "with an agreement with *So Random Pty Ltd* to use the intellectual property to trade. Please see Annexure C & D above.";

produces Annexures E and F with further details of trademark 1270630 and 1377877. The Panel has therefore had cause to re-examine the documents referred to in the Primary Submission, namely the links to the IP Australia records of these (and other) trademarks claimed to be owned by the Claimant. The owner is not the Claimant but rather *So Random Pty Ltd ACN 159 200 227*.

The Response deals at length with various other matters, none of which, in the Panel's view, clarify the legal status of the Claimant.

The Panel concludes that the Claimant (whatever its legal persona) existed prior to the incorporation of *So Random Pty Ltd ACN: 159 200 227* and the establishment of the *So Random Trust ABN: 51 558 149 201* (whenever that occurred) and that it altered its activities to conduct a franchise business from July 1, 2012 and that it is some legal entity other than *So Random Pty Ltd* or the *So Random Trust* (whatever the ABN/ACNs of those legal persons) which it 'formed'.

It is common ground that the Domain Name was registered by the Respondent on 5 August 2014. The central issue to be resolved in the proceeding is whether the Claimant can establish that at the date of that registration the Respondent was in breach of any obligation owed to the Claimant under the .auDRP, the Rules or the Supplemental Rules. In order to answer this question the Panel must first be satisfied as to the legal existence of the Claimant.

The Claimant in its submissions repeatedly fails to differentiate between the Shoebox group of businesses and the intellectual property rights held by or to which *So Random Pty Ltd* as trustee or the *So Random Trust* is allegedly entitled. It claims in the Primary Submission that:

- a) 'the Claimant has been the owner of several business names in the SHOEBOX brand since 2007', ignoring the fact that the Claimant, whether it is the *So Random* trustee or the *So Random trust*, apparently did not exist prior to June 26, 2012;
- b) it is 'the intellectual property entity' of a nationally recognised bookkeeping and tax franchise;
- c) it has been using the business name of '*Shoebox Bookkeeping Services*' since August 2007 'whereupon it was first owned by the founder's former partnership entity – Y.M. Coad & S.R. Menzies';

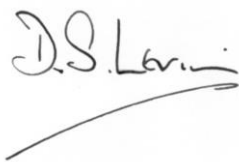
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<sup>17</sup> Yet a further and unexplained ACN for the name *So Random Pty Ltd*

- d) '[t]he Claimant has been the owner of several trademarks in the SHOEBOX brand since 20 November 2008 under the Intellectual Property entity of *So Random Pty Ltd*. By the use of the word 'entity' the Claimant fails to differentiate between the trustee *So Random Pty Ltd* and the *So Random* trust; it does not establish which of the two actually owns the claimed intellectual property. It does not identify the legal entity owning the trademarks since 20 November 2008 which are relied upon. It then compounds its problems by producing evidence<sup>18</sup> which reveals that the owner of trademark number 1377877 now is *So Random Pty Ltd ACN: 159 200 227* and not the Claimant;
- e) 'on 22 March 2013, the Respondent became a franchisee of the Claimant'. The Franchise Agreement discloses that the franchisor was not the Claimant nor the *So Random* trustee nor the *So Random* trust but *Shoebox Australia Pty Ltd (ACN 159 157 163)*.

In its Response the Claimant concedes that 'notwithstanding what entity owns what IP within the SHOEBOX brand, all entities are controlled and owned by both Ms Menzies & Ms Coad equally'. Whilst this may indeed be true, it does nothing to advance the present claim by the Claimant and perhaps goes some way to explaining the difficulties in which the Claimant now finds itself.

The Panel concludes that the Claim is sought to be made by an unidentified entity which is neither *So Random Pty Ltd* as trustee nor the *So Random Trust*. In a situation where the identity of the Claimant cannot be established, there can be no conclusion reached as to whether it has the legal capacity to make the claim, whether the claimed rights are held by it and whether those rights have been breached. In the circumstances the Panel's only course is to dismiss the claim.



**David Levin Q.C.**  
**Panelist**

**January 5, 2021**

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<sup>18</sup> The Claimant has a link to the website of IP Australia