## O-256-16

ORDER under the Companies Act 2006
In the matter of application
No. 1067 by Guardian Financial Services Holdings UK Limited
For a change of company name of registration
No. 09781842

## **DECISION**

The company name GUARDIAN TAX CALCULATOR LIMITED has been registered since 17 September 2015 under number 09781842.

By an application filed on 17 December 2015 Guardian Financial Services Holdings UK Limited applied for a change of name of this registration under the provisions of section 69(1) of the Companies Act 2006 (the Act).

A copy of this application was sent to the primary respondent's registered office on 19 January 2016, in accordance with rule 3(2) of the Company Names Adjudicator Rules 2008. No reply was received.

On 7 March 2016, the parties were advised that no defence had been received to the application and so the adjudicator may treat the application as not being opposed. The parties were granted a period of 14 days to request a hearing in relation to this matter, if they so wished. No request for a hearing was made.

The primary respondent did not file a defence within the one month period specified by the adjudicator under rule 3(3). Rule 3(4) states

"The primary respondent, before the end of that period, shall file a counter-statement on the appropriate form, otherwise the adjudicator may treat it as not opposing the application and may make an order under section 73(1)."

Under the provisions of this rule, the adjudicator may exercise discretion so as to treat the respondent as opposing the application. In this case I can see no reason to exercise such discretion and, therefore, decline to do so.

As the primary respondent has not responded to the allegations made, it is treated as not opposing the application. Therefore, in accordance with section 73(1) of the Act I make the following order:

- (a) GUARDIAN TAX CALCULATOR LIMITED shall change its name within one month of the date of this order to one that is not an offending name<sup>i</sup>;
- (b) GUARDIAN TAX CALCULATOR LIMITED shall:
  - (i) take such steps as are within their power to make, or facilitate the making, of that change;

(ii) not to cause or permit any steps to be taken calculated to result in another company being registered with a name that is an offending name.

If no such change is made within one month of the date of this order, I will determine a new company name as per section 73(4) of the Act and will give notice of that change under section 73(5) of the Act.

Guardian Financial Services Holdings UK Limited having been successful, it is entitled to a contribution towards its costs. I order GUARDIAN TAX CALCULATOR LIMITED to pay Guardian Financial Services Holdings UK Limited costs on the following basis:

Fee for application: £400 Statement of case: £400 Total: £800

This sum is to be paid within seven days of the expiry of the appeal period or within seven days of the final determination of this case if any appeal against this decision is unsuccessful.

Any notice of appeal against this decision to order a change of name must be given within one month of the date of this order. Appeal is to the High Court in England, Wales and Northern Ireland and to the Court of Session in Scotland.

The company adjudicator must be advised if an appeal is lodged, so that implementation of the order is suspended.

Dated this 20th day of May 2016

Oliver Morris

Company Names Adjudicator

An "offending name" means a name that, by reason of its similarity to the name associated with the applicant in which he claims goodwill, would be likely—to be the subject of a direction under section 67 (power of Secretary of State to direct change of name), or to give rise to a further application under section 69.