



DOCUMENTATION AND REGISTRATION OF A TRADEMARK (BRAND)

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Article history:	Abstract:
Received: 11 th January 2021 Accepted: 22 th January 2021 Published: 11 th February 2021	Thanks to the trademark, goods, works and services become recognizable, which is extremely important for the buyer and seller. The article deals with the issues of how to register, take into account, amortize trademarks.
Keywords: Trademark, intellectual property, graphic trademark, patent office.	

The manufacturer uses the trademark as a tool for generating stable demand for products.

In another way, it is also called a trademark, service mark or brand. A trademark acts as a guarantor of quality, serves as an active means of attracting attention, and allows consumers to make an informed choice when buying.

A trademark can be developed independently and registered in accordance with the established procedure in order to avoid counterfeiting and unfair use by competitors. Then it is used for their own needs and "promoted" through active advertising.

After the trademark becomes recognizable, you can lend it to third parties and receive income from this operation.

A trademark or a service mark is a legal concept related to intellectual property, its "industrial property" block.

Currently, more and more new brands appear on the Uzbek market every year, often the management of the organization and its owners decide to register them. The need for registration is caused not only by the desire of the manufacturer to distinguish his goods from the goods of another organization, but also by the need to avoid counterfeiting of his products

The emergence of new trademarks leads to their systematization, but at present there is no generally accepted classification of trademarks.

When reflecting the facts of the economic life of an economic entity in accounting, it is necessary to have a written confirmation that the operation was performed This written evidence is a document drawn up at the time of the operation or immediately after its completion There are currently no legally approved forms of primary accounting documentation for processing transactions with trademarks, which makes it difficult to account for these objects

The accounting registers of intangible assets have the form in which the accounts of the outdated Chart of Accounts are used, therefore they also need to be revised taking into account the requirements of the current regulations and the specifics of the accounting object

Since a trademark does not have a physical form, there are peculiarities of its accounting when transferring under a license agreement to other organizations. These issues are not sufficiently developed in the economic literature.

The works of both domestic and foreign scientists are devoted to the study of the economic essence of intellectual property, theoretical and practical issues of the assessment of intellectual property, the organization of accounting and tax accounting of intangible assets, the analysis of world experience in the assessment and accounting of trademarks.

Despite the fact that the issues of valuation of intellectual property objects, the problems of accounting and tax accounting of transactions with intangible assets are given considerable attention by specialists in various fields of the economy, some issues remain open and require special attention. Development of market conditions for economic entities, changing legislation in the field civil law and accounting define new problems in the field of accounting for intellectual property in general and within the framework of trademarks in particular. Thus, the issues of determining the value of trademarks during the revaluation of intangible assets, the procedure for registering transactions with trademarks with primary accounting documents, the procedure for documenting the provision of non-exclusive rights to a trademark in accounting remain unresolved Insufficient development of theoretical issues, increasing practical significance determined the choice of the topic of the dissertation, its relevance, goals and objectives of the study

Trademarks can be individual and collective.

An individual mark is a trademark owned by a separate legal entity or individual.

A collective mark is a trademark of an association of legal entities and (or) individuals intended to designate the goods produced and (or) sold by them that have the same quality or other common characteristics.

Pictorial, verbal, three-dimensional and other designations or their combinations in any color or color combination may be registered as trademarks.

Legal protection of a trademark is provided on the basis of its registration in the manner prescribed by this Law, as well as by virtue of international treaties of the Republic of Uzbekistan.

A trademark can be registered in the name of a legal entity or individual carrying out entrepreneurial activities.

The denomination of the place of origin of goods is the name of a country, settlement, area or other geographical object (hereinafter referred to as a geographical object) used to designate a product, the special properties of which are exclusively or mainly determined by natural conditions characteristic of a given geographical object or other factors or a combination of natural conditions and these factors.

A trademark can be verbal or graphic.

A word mark is the name of an organization or original words, phrases or phrases made in a certain graphic manner, in an unusual, memorable font.

Graphic trademark - any image that meets the criteria of novelty and protectability in relation to the list of goods and services and is duly registered as a trademark in the name of a specific owner (or collective).

An organization can develop a trademark independently. In this case, the right to the work created by the employees of the enterprise will belong to the employer.

However, most often the development of a trademark is ordered by specialized firms. In this case, the author's order agreement is concluded.

In tax accounting, a trademark is an intangible asset. However, it can be taken into account in this capacity only after obtaining a certificate: an intangible asset is reflected in tax accounting if there are properly executed documents confirming the existence of the asset itself and the exclusive right to it.

Thus, until the certificate is obtained, the costs of creating and registering a trademark are not included in the calculation of taxable profit. They will be included in the original cost of the trademark. As you know, the initial cost of a trademark is formed on the basis of all costs associated with its creation. The only exception is the amount of refundable taxes. As a result, the patent fees that the firm pays in the process of registering a trademark will be included in the cost of the initial cost.

Having received a certificate for a trademark, it is necessary to determine its useful life and depreciation rate. The certificate is issued for 10 years. Accordingly, the useful life of the trademark is established for the same period.

Legal protection of an appellation of origin of goods is provided on the basis of its registration in the manner prescribed by this Law, as well as by virtue of international treaties of the Republic of Uzbekistan.

The name of the place of origin of goods can be registered by one or more legal entities or individuals located in a given geographical location, the name of which is used to designate the goods they produce.

A person who has registered an appellation of origin of a product receives the right to use it if this person produces a product whose special properties are exclusively or mainly determined by natural conditions characteristic of a given geographical object or other factors, or by a combination of natural conditions and these factors.

The right to use the appellation of origin of goods registered in the manner prescribed by this Law may be granted to another legal entity or individual located in the same geographical area and producing goods with the same special properties.

An application for registration of a trademark, appellation of origin and the right to use an appellation of origin is submitted by a legal entity or individual (hereinafter - the applicant) to the Patent Office.

An application for registration of a collective mark is submitted on behalf of an association of legal entities and (or) individuals in accordance with the agreement of its participants on the use of the collective mark.

The date of filing an application for registration of a trademark, an appellation of origin and the right to use an appellation of origin shall be established by the date of receipt of the application by the Patent Office.

An application for registration of a trademark, in which several goods are listed, can be divided at the request of the applicant into two or more, while maintaining the filing date of the original application.

An application for registration of a trademark previously protected by virtue of an international treaty of the Republic of Uzbekistan is filed in the manner prescribed by the Patent Office.

An application for registration of a trademark, appellation of origin and the right to use an appellation of origin must relate to one trademark or appellation of origin.

The application must contain:

application for registration of the designation as a trademark, appellation of origin of goods or the right to use an appellation of origin;

image of the claimed designation;

a list of goods for which registration of a trademark is sought, grouped in accordance with the International Classification of Goods and Services for the Registration of Marks;

name of the type of goods for which registration of an appellation of origin or the right to use an appellation of origin is requested, indicating its place of production within the boundaries of a geographical object and a description of its special properties.

The application must be accompanied by:

a document confirming the payment of the patent fee for filing an application;

power of attorney issued by the applicant in case of filing an application through a patent attorney;

documents confirming that the applicant is located in the specified geographical location and produces goods, the special properties of which are associated with natural conditions characteristic of this geographical location or other factors or a combination of natural conditions and these factors;

a document confirming the right of the foreign applicant to use the declared appellation of origin in the country of origin of the goods.

Requirements for the documents required for filing an application for registration of a trademark, an appellation of origin and the right to use an appellation of origin are established by the Patent Office.

The priority of a trademark is established by the date of filing an application for registration of a trademark with the Patent Office.

The priority of a trademark may be established by the date of filing the first application for registration of a trademark in a state that has acceded to the Paris Convention for the Protection of Industrial Property (convention priority), if the Patent Office received an application for registration of a trademark within six months after that date.

The priority of a trademark placed on exhibits of official or officially recognized international exhibitions organized on the territory of one of the states that have acceded to the Paris Convention for the Protection of Industrial Property may be established by the date of the beginning of the open display of the exhibit at the exhibition (exhibition priority), if the Patent Office has an application received for registration of the trademark within six months after the specified date.

An applicant claiming the right of convention or exhibition priority must indicate this when filing an application for registration of a trademark or within two months after the application is received by the Patent Office with the necessary documents confirming the legality of such a requirement, or submit these documents no later than three months from the time receipt of an application for registration of a trademark at the Patent Office.

In the event of a division of an application for registration of a trademark, the priority for each of the applications is established by the priority date of the original application.

The priority of a trademark can be established by the date of priority of a trademark previously protected by virtue of an international treaty of the Republic of Uzbekistan.

Information on the registration of a trademark, an appellation of origin and (or) the right to use an appellation of origin is published in the official bulletin of the Patent Office. The composition of the information published is determined by the Patent Office.

A trademark certificate certifies the fact of registration of the designation declared as a trademark, the priority of the trademark and the exclusive right of the owner to the trademark in relation to the goods specified in the certificate.

The certificate of the right to use the appellation of origin of goods certifies the fact of registration of the designation declared as an appellation of origin of goods and the right of the owner of the certificate to use it in relation to the type of goods specified in the certificate.

A trademark certificate and a certificate of the right to use an appellation of origin are issued by the Patent Office within ten days after the registration of a trademark, an appellation of origin and (or) the right to use an appellation of origin in the relevant register. The form of certificates and the composition of the information indicated in them are established by the Patent Office.

The use of a trademark is considered to be its use on goods for which the trademark is registered, and (or) their packaging by the owner of the trademark or a person who has been granted such a right on the basis of a license agreement in accordance with Article 30 of this Law.

Use can also be recognized as the use of a trademark in advertising, printed publications, on official letterheads, signboards, when displaying exhibits at exhibitions and fairs held in the Republic of Uzbekistan.

Legal entities and individuals engaged in intermediary activities may, on the basis of an agreement, use their trademark along with the trademark of the manufacturer of goods.

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