

## **ADMINISTRATIVE PANEL DECISION**

### **The Commissioners for HM Revenue and Customs v. Wayne Alvarez Case No. D2022-4780**

#### **1. The Parties**

The Complainant is The Commissioners for HM Revenue and Customs, United Kingdom (the “UK”), represented by Demys Limited, UK.

The Respondent is Wayne Alvarez, United States of America.

#### **2. The Domain Name and Registrar**

The disputed domain name <hm-rcgvuk.org> is registered with NameCheap, Inc. (the “Registrar”).

#### **3. Procedural History**

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on December 13, 2022. On December 14, 2022, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On December 14, 2022, the Registrar transmitted by email to the Center its verification response, disclosing registrant and contact information for the disputed domain name which differed from the named Respondent (Privacy service provided by Withheld for Privacy ehf) and contact information in the Complaint. The Center sent an email communication to the Complainant on December 16, 2022, providing the registrant and contact information disclosed by the Registrar, and inviting the Complainant to submit an amendment to the Complaint. The Complainant filed an amended Complaint on the same date.

The Center verified that the Complaint together with the amended Complaint satisfied the formal requirements of the Uniform Domain Name Dispute Resolution Policy (the “Policy” or “UDRP”), the Rules for Uniform Domain Name Dispute Resolution Policy (the “Rules”), and the WIPO Supplemental Rules for Uniform Domain Name Dispute Resolution Policy (the “Supplemental Rules”).

In accordance with the Rules, paragraphs 2 and 4, the Center formally notified the Respondent of the Complaint, and the proceedings commenced on January 6, 2023. In accordance with the Rules, paragraph 5, the due date for Response was January 26, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on February 7, 2023.

The Center appointed Geert Glas as the sole panelist in this matter on February 17, 2023. The Panel finds that it was properly constituted. The Panel has submitted the Statement of Acceptance and Declaration of Impartiality and Independence, as required by the Center to ensure compliance with the Rules, paragraph 7.

#### 4. Factual Background

The Complainant is a statutory body in charge of tax, payments and customs in the UK. This authority is a non-ministerial department, ensuring that the administration of the tax system is fair and impartial. The Complainant operates a website within the UK Government's official portal, which can also be accessed through the domain name <hmrc.gov.uk>.

The Complainant owns the following national trademarks:

The UK word mark HMRC, registration no. UK00002471470, registered on March 28, 2008 in classes 9, 16, 35, 36, 41 and 45;

The UK figurative mark HM REVENUE & CUSTOMS, registration no. UK00003251234, registered on December 29, 2017 in classes 9, 16, 35, 36, 41 and 45.

The disputed domain name <hm-rcgvuk.org> was registered on October 6, 2022 and to this date does not resolve to an active website.

On November 28, 2022, a representative of the Complainant sent a letter to the Respondent in which a transfer of the disputed domain name was requested. No reply was received to this letter.

#### 5. Parties' Contentions

##### A. Complainant

The following is a summary of the Complainant's contentions.

The Complainant requests that the disputed domain name be transferred to it on the following grounds:

The Complainant claims that the disputed domain name is confusingly similar to its HMRC trademark. The disputed domain name only differs from the Complainant's HMRC trademark by the addition of the generic terms "uk" and "gv" (presumably a typographical variant for "gov"). The Complainant considers that when combined with its HMRC trademark, the addition of "uk" and "gv" does not dispel any possibility of confusion, but rather does the opposite for Internet users.

Subsequently, the Complainant contends that the Respondent does not have rights or legitimate interests in respect of the disputed domain name based on the following facts:

- (a) the Respondent is not known as "hrmc" or "hrmc gv uk" and has not made any *bona fide* prior use;
- (b) the website to which the disputed domain name leads is not active, constituting a passive holding of the disputed domain name; and
- (c) the Respondent did not reply to the letter sent by the Complainant's agent dated November 28, 2022. As such, the Complainant claims that these circumstances establish a *prima facie* case that the Respondent has no rights or legitimate interests in the disputed domain name.

Finally, the Complainant argues that the disputed domain name was registered and is being used in bad faith. According to the Complainant, the passive holding of the website and the use of a privacy service by

the Respondent are reasonable grounds to conclude that the disputed domain name is likely to have been registered and is being used in bad faith.

## **B. Respondent**

The Respondent did not reply to the Complainant's contentions.

## **6. Discussion and Findings**

### **A. Identical or Confusingly Similar**

The first element of paragraph 4(a) refers to the question of whether the disputed domain name is identical or confusingly similar to the Complainant's HMRC trademark.

The Panel observes that the disputed domain name comprises the Complainant's HMRC word trademark separated by a hyphen and followed by the terms "gv" and "uk" and the Top-Level Domain ("TLD") ".org".

Section 1.7 of the WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)") states that "in cases where a domain name incorporates the entirety of a trademark, or where at least a dominant feature of the relevant mark is recognizable in the domain name, the domain name will normally be considered confusingly similar to that mark for purposes of UDRP standing".

Where the relevant trademark is recognizable within the disputed domain name, the addition of other terms (whether descriptive, geographical, pejorative, meaningless, or otherwise) would not prevent a finding of confusing similarity under the first element. The nature of such additional term(s) may however bear on assessment of the second and third elements (section 1.8 of the [WIPO Overview 3.0](#)).

In the view of the Panel, the addition of the hyphen between "hm" and "rc" does not detract from the confusing similarity between the Complainant's trademark and the disputed domain name (*The Commissioners for HM Revenue and Customs v. Ilaria Passon*, WIPO Case No. [D2017-1312](#)). Similarly, the addition of "uk" and "gv" does not lessen the confusing similarity between the HMRC trademark and the disputed domain name.

Finally, it is a well-established principle that the use of a TLD is considered as a standard registration requirement and as such is to be disregarded in the confusing similarity test (section 1.11.1 of the [WIPO Overview 3.0](#)). As a result, the addition of the TLD ".org" in the disputed domain name <hm-rcgvuk.org> does not prevent a finding of confusing similarity with the HMRC trademark.

Accordingly, the Panel finds that the first element under paragraph 4(a)(i) of the Policy has been established in respect of the disputed domain name.

### **B. Rights or Legitimate Interests**

The second element of paragraph 4(a) refers to the question of whether the Respondent has rights or legitimate interests in respect of the disputed domain name.

Although the Complainant bears the ultimate burden of establishing all three elements of paragraph 4(a) of the Policy, the consensus view is that, once the Complainant has made a *prima facie* case that the Respondent lacks rights or legitimate interests, the burden of production on this element shifts to the Respondent to come forward with relevant evidence demonstrating rights or legitimate interests in the domain name. If the Respondent fails to come forward with such relevant evidence, the Complainant is deemed to have satisfied paragraph 4(a)(ii) of the Policy (section 2.1 of the [WIPO Overview 3.0](#); *Document Technologies, Inc. v. International Electronic Communications Inc.*, WIPO Case No. [D2000-0270](#);

*Dow Jones & Company, Inc., (First Complainant) and Dow Jones LP (Second Complainant) v. The Hephzibah Intro-Net Project Limited (Respondent)*, WIPO Case No. [D2000-0704](#)).

Based on the evidence submitted by the Complainant, the Panel finds that the Complainant has established a *prima facie* case that the Respondent lacks rights or legitimate interests in the disputed domain name.

Such finding is based on the following observations:

- i. The Respondent has not received any authorization, license or permit from the Complainant to use its HMRC trademark in association with the disputed domain name.
- ii. There is no indication that the Respondent holds trademark rights on the word “hmrc”, nor that the Respondent is commonly known by the names “hmrc” or “hmrc gv uk”; the information available about the Respondent’s identity does indeed not suggest any correlation with the word “hmrc” (section 2.3 of the [WIPO Overview 3.0](#)).
- iii. There is no indication that the Respondent is making a legitimate noncommercial or fair use of the disputed domain name. On the contrary, the disputed domain name does not resolve to an active website, which constitutes a passive holding of the disputed domain name. It is well established that inaction or passive holding can, under certain circumstances, constitute bad faith use (See *Future Motion, Inc. v. Ali Aldifahi*, WIPO Case No. [D2021-0004](#); *Facebook, Inc. v. S. Demir Cilingir*, Case No. [D2018-2746](#); *CBS Broadcasting Inc. v. Edward Enterprises*, WIPO Case No. [D2000-0242](#); *Microsoft Corporation v. Charilaos Chrisochou*, WIPO Case No. [D2004-0186](#)). Such passive holding of the disputed domain name does not create rights or legitimate interests.
- iv. The composition of the disputed domain name comprising the Complainant’s trademark interspersed by a hyphen along with the geographical term “uk” and the term “gv”, which Internet users are likely to read together as abbreviations for “United Kingdom Government”, is seen as tending to suggest sponsorship or endorsement by the trademark owner.
- v. The Respondent failed to reply to the communication sent by the Complainant’s agent dated November 28, 2022. A *bona fide* registrant would have seen this letter as an opportunity to provide evidence of its rights or legitimate interests.
- vi. The Respondent did not file a Response and by doing so failed to provide any evidence of any rights or legitimate interests it could claim to have in the disputed domain name.

Therefore, the Panel finds that the Respondent has no rights or legitimate interests in respect of the disputed domain name and that the second element under paragraph 4(a)(ii) of the Policy has been established.

### **C. Registered and Used in Bad Faith**

The third element of paragraph 4(a) refers to the question of whether the disputed domain name has been registered and is being used in bad faith by the Respondent.

Paragraph 4(b) of the Policy describes some circumstances which, if found to exist, will be evidence of the registration and use of a domain name in bad faith. These circumstances are however non-exclusive. Panels can take into account a range of considerations surrounding the overall circumstances of registration, to demonstrate that a respondent seeks to take unfair advantage of, abuse, or otherwise engage in behavior detrimental to the complainant’s trademark.

#### **(a) Registered in bad faith**

The Complainant has been benefitting from trademark protection for its HMRC trademark from 2008 onwards. The disputed domain name was registered on October 6, 2022.

The Complainant's HMRC trademark is a well-known trademark, which has been used for many years prior to the registration of the disputed domain name. A simple search in any search engine would have informed the Respondent of the existence of the Complainant's trademark. Additionally, the confusing similarity between the disputed domain name <hm-rcgvuk.org> and the domain name <hmrc.gov.uk> leading to the Complainant's website suggests that the Respondent purposely registered the disputed domain name. Therefore, the Respondent cannot reasonably dispute that it knew, or should have known, the Complainant's trademark when registering the disputed domain name.

As the disputed domain name contains the additions "gv" and "uk", it is even less likely that the disputed domain was registered in good faith. These additions indicate that the Respondent has knowledge of the Complainant being a department of the United Kingdom government (*The Commissioners for HM Revenue and Customs v. Andrey Maximov*, WIPO Case No. [D2022-2245](#)). If "gv" alone may not necessarily be a typographical variant of the generic word "gov", its combination with the geographical term "uk" strongly suggests that the registrant was somehow targeting the Complainant's trademark.

In light of the above, the Panel finds that the Respondent registered the disputed domain name in bad faith.

(b) Used in bad faith

The non-use of the domain name by the Respondent does not prevent a finding of bad faith under the doctrine of passive holding. The following circumstances taken together demonstrate that the passive holding of the disputed domain name by the Respondent can be considered as use of the disputed domain name in bad faith (section 3.3 of the [WIPO Overview 3.0](#)):

- i. the degree of reputation of the Complainant's HMRC trademark;
- ii. the failure of the Respondent to submit a Response;
- iii. the failure of the Respondent to provide any evidence of actual or contemplated good-faith use;
- iv. the use of a privacy service; and
- v. the implausibility of any good faith use to which the disputed domain name may be put.

Consequently, the Panel finds that the Respondent has also been using the disputed domain name in bad faith.

Therefore, the Panel concludes that the disputed domain name was registered and is being used in bad faith by the Respondent and that the third element under paragraph 4(a)(ii) of the Policy has been established.

## 7. Decision

For the foregoing reasons, in accordance with paragraphs 4(i) of the Policy and 15 of the Rules, the Panel orders that the disputed domain name, <hm-rcgvuk.org> be transferred to the Complainant.

/Geert Glas/

**Geert Glas**

Sole Panelist

Date: March 3, 2023