

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Domain Admin Case No. D2023-2889

1. The Parties

The Complainant is The Commissioners for HM Revenue and Customs, United Kingdom, represented by Demys Limited, United Kingdom.

The Respondent is Domain Admin, British Virgin Islands, United Kingdom.

2. The Domain Name and Registrar

The disputed domain name <gov-hmrc.online> is registered with GoDaddy.com, LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on July 6, 2023. On July 6, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 7, 2023, 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 (Domains By Proxy, LLC) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 12, 2023, 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 July 12, 2023.

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 July 13, 2023. In accordance with the Rules, paragraph 5, the due date for Response was August 2, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 3, 2023.

The Center appointed Aaron Newell as the sole panelist in this matter on August 8, 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 disputed domain name was registered December 1, 2022.

The Complainant:

- i) is the tax authority in the United Kingdom and is entirely responsible for managing and gathering direct taxes in the United Kingdom;
- ii) has been known by the name HMRC (an acronym for “[Her/His] Majesty’s Revenue and Customs”) since 2005;
- iii) owns United Kingdom trade mark registration no. 2471470 for the trade mark HMRC (a word mark, filed November 5, 2007 and registered March 28, 2008 in classes 9, 16, 35, 36, 41 and 45), and United Kingdom trade mark registration no. 3251234 for the trade mark HM Revenue & Customs (a logo mark, filed August 18, 2017 and registered December 29, 2017 in classes 9, 16, 35, 36, 41 and 45);
- iv) operates via the domain name <hmrc.gov.uk>;
- v) has provided evidence demonstrating that it has been impersonated by domain name scammers numerous times in the past;
- vi) has been successful in enforcing its rights in numerous other UDRP proceedings prior to this one;
- vii) has provided evidence that prior to the Complaint being filed the disputed domain name redirected users to a website at “https://d.bc.site” which primarily features advertising for online gambling services, and has no connection to the Complainant; and
- vii) attempted to resolve this matter by writing to the Respondent prior to commencing these proceedings, but received no response.

The Panel notes that the Respondent also did not respond to the Complaint or otherwise engage in the proceedings.

The Panel further notes that in conducting its own research into matters of public record, it was revealed that the disputed domain name is listed as offered for sale for USD 799 on domain name marketplace “www.afternic.com”, and that according to the evidence submitted by the Complainant containing the Whois record provided by the Registrar lists the disputed domain name for sale at GBP 786.15.

5. Parties’ Contentions

A. Complainant

The Complainant alleges that:

- i) the disputed domain name is confusingly similar to the trade mark rights noted above;
- ii) it owns unregistered rights in the name HMRC by way of its longstanding use of and reputation in this name;
- iii) the Respondent has no legitimate interest in the disputed domain name as it is not known by the names HMRC or GOV-HMRC, has no known rights in the names HMRC or GOV-HMRC, is not authorized to use the Complainant’s trade marks and is not making any legitimate non-commercial or fair use of the disputed domain name; and

- iv) the Respondent is intentionally using the disputed domain name to attract Internet users through confusion with the Complainant, is using the disputed domain name primarily to disrupt the Complainant's business, is potentially using the disputed domain name for misleading emails, that the aforesaid amounts to bad faith use and registration, and that this assessment of the Respondent's conduct is supported by the fact that it used a privacy service when registering the disputed domain name and failed to engage with the Complainant's correspondence.

B. Respondent

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

6. Discussion and Findings

Paragraph 4(a) of the Policy requires that the Complainant prove:

- i) the disputed domain name registered by the Respondent is identical or confusingly similar to a trade mark or service mark in which the Complainant has rights; and
- ii) the Respondent has no rights or legitimate interests with respect to the disputed domain name; and
- iii) the disputed domain name has been registered and is being used in bad faith.

The Panel finds as follows:

A. Identical or Confusingly Similar

Discounting the generic Top-Level Domain ".online" extension, the disputed domain name contains the Complainant's registered trade mark HMRC in its entirety. Panels frequently find that the inclusion of an entire registered mark renders the disputed domain name confusingly similar to that trade mark.

In this case, the use of a hyphen and the term "gov" in the disputed domain name does not prevent a finding of confusing similarity.

The Panel notes that a similar view has been adopted in earlier proceedings filed by the Complainant. In *The Commissioners for HM Revenue and Customs v. Whois Privacy, Private by Design, LLC / reco wow*, WIPO Case No. [D2022-1584](#), in respect of the domain name <hmrc.gov.legal> the panel expressly found that "the addition of the term 'gov' after the HMRC trade mark of the Complainant in the Domain Name does not prevent a finding of confusing similarity between the Complainant's trade mark and the Domain Name."

The Panel finds that disputed domain name is confusingly similar to the trade mark HMRC, which is a registered trade mark in which the Complainant has rights. The Complainant has met the first requirement.

In light of this finding, the Panel does not consider it necessary to assess the extent of the Complainant's asserted unregistered rights.

B. Rights or Legitimate Interests

While the overall burden of proof in UDRP proceedings is on the complainant, panels have recognized that proving that a respondent lacks rights or legitimate interests in a domain name may result in the often impossible task of "proving a negative", requiring information that is often primarily within the knowledge or control of the respondent.

As such, where a complainant makes out 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 the second element.

By way of its assertions outlined above in sections 5.A. iii) and iv), the Complainant has made out a *prima facie* case that the Respondent does not have rights and/or legitimate interests in the disputed domain name.

The Respondent did not respond, and therefore has done nothing to challenge the Complainant's *prima facie* case.

Accordingly there is no basis on which the Panel can find that the Respondent has any rights or legitimate interests in the disputed domain name.

The Complainant has therefore met the second requirement.

C. Registered and Used in Bad Faith

It is difficult to see how the Respondent could have been unaware of the Complainant's trade mark HMRC prior to registering the disputed domain name, which contains not only the exact registered trade mark HMRC but also the term "gov" which refers both to the fact that HMRC is a United Kingdom government department and the domain name at which HMRC operates, <hmrc.gov.uk>. The Respondent's registration of the disputed domain name which contains both HMRC and "gov" indicates that it had knowledge of the Complainant at the time of registration.

The Policy at paragraphs 4(b.(i) and (iv) provides the following example (among others) of conduct amounting to bad faith use and registration of a domain name:

"(i) circumstances indicating that you [respondent] have registered or you [respondent] have acquired the domain name primarily for the purpose of selling, renting, or otherwise transferring the domain name registration to the complainant who is the owner of the trademark or service mark or to a competitor of that complainant, for valuable consideration in excess of your [respondent] documented out-of-pocket costs directly related to the domain name;

[...]

(iv) by using the domain name, you [respondent] have intentionally attempted to attract, for commercial gain, Internet users to your web site or other on-line location, by creating a likelihood of confusion with the complainant's mark as to the source, sponsorship, affiliation, or endorsement of your web site or location or of a product or service on your web site or location."

Related to this, the WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)"), section 3.1.1 sets out that

"[I]f circumstances indicate that the respondent's intent in registering the disputed domain name was in fact to profit in some fashion from or otherwise exploit the complainant's trademark, panels will find bad faith on the part of the respondent. While panel assessment remains fact-specific, generally speaking such circumstances, alone or together, include: (i) the respondent's likely knowledge of the complainant's rights, (ii) the distinctiveness of the complainant's mark, (iii) a pattern of abusive registrations by the respondent, (iv) website content targeting the complainant's trademark, e.g., through links to the complainant's competitors, (v) threats to point or actually pointing the domain name to trademark-abusive content, (vi) threats to "sell to the highest bidder" or otherwise transfer the domain name to a third party, (vii) failure of a respondent to present a credible evidence-backed rationale for registering the domain name, (viii) a respondent's request for goods or services in exchange for the domain name, (ix) a respondent's attempt to force the complainant into an unwanted business arrangement, (x) a respondent's past conduct or business dealings, or (xi) a respondent's registration of additional domain names corresponding to the complainant's mark subsequent to being put on notice of its potentially abusive activity."

On this basis, and noting with reference to the above criteria that i) the Complainant's HMRC trade mark and its general activities as the tax authority in the United Kingdom would be well-known amongst members of

the public in the United Kingdom ii) it is likely that the Respondent knew of the Complainant's HMRC trade mark prior to registering the disputed domain name, iii) the Respondent registered the disputed domain name in order to target the Complainant, iv) the Complainant's HMRC trade mark is distinctive at least to an average degree, v) there is evidence available through online research and within the evidence submitted by the Complainant of the Respondent is attempting to sell the disputed domain name for either USD 799 or GBP 786.15, vi) there is evidence that the Respondent has used the disputed domain name to redirect Internet users to a commercial website that is unrelated to the Complainant, and vii) the Respondent has failed to present a credible evidence-backed rationale and justification for registering the disputed domain name, the Panel finds that the Respondent's intent in registering the disputed domain name was to profit from or otherwise exploit the Complainant's trade mark for commercial gain, including by way of intentionally confusing Internet users as to the Complainant's relationship to the disputed domain name.

This conduct amounts to bad faith use and registration of the disputed domain name.

On this basis the Panel finds that the Complainant has met the third requirement.

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, <gov-hmrc.online>, be transferred to the Complainant.

/Aaron Newell/

Aaron Newell

Sole Panelist

Date: August 20, 2023