

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. David Czinczenheim Case No. D2023-2890

1. The Parties

The Complainant is The Commissioners for HM Revenue and Customs, United Kingdom, represented by Demys Limited (a Com Laude Group company), United Kingdom.

The Respondent is David Czinczenheim, France.

2. The Domain Name and Registrar

The disputed domain name <hmrcgov-uk.com> is registered with SNAPNAMES 65, 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 10, 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 (Statutory Masking Enabled) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 11, 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 11, 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 12, 2023. In accordance with the Rules, paragraph 5, the due date for Response was August 1, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 2, 2023.

The Center appointed Ugur G. Yalçiner as the sole panelist in this matter on August 4, 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 non-ministerial department within the government of the United Kingdom (“UK”) responsible for the collection of taxes, distribution of certain state benefits, and the administration of various regulatory frameworks. It is formally known as “His Majesty’s Revenue and Customs”, often shortened to “HM Revenue and Customs” or “HMRC”.

The Complainant is the owner of the following trademark registrations:

- UK trademark HMRC, registered on March 28, 2008 with No. 2471470 in classes 9, 16, 35, 36, 38, 41 and 45;
- UK trademark HM REVENUE & CUSTOMS, registered on December 29, 2017 with No. 3251234 in classes 9, 16, 35, 36, 38, 41 and 45.

The Complainant operates a website within the UK Government’s official portal site, which can be accessed through the domain name <hmrc.gov.uk>.

The disputed domain name was registered on April 18, 2023. At the time of filing of the Complaint the disputed domain name resolved to a web page where the disputed domain name is offered for sale for USD 2,199. At the time of drafting this Decision, the disputed domain name resolves to the same web page, where the disputed domain name is no longer listed for sale, indicating “This domain listing is deleted. The domain might become available for sale again in the future. Check back later”.

5. Parties’ Contentions

A. Complainant

The Complaint includes the following contentions:

(i) Identical or Confusingly Similar

The Complainant states that it is the owner of several UK trademarks, namely trademark HMRC with No. 2471470 and HM REVENUE&CUSTOMS with 3251234 and the disputed domain name is confusingly similar to its marks in that it only differs by the additions of the terms “gov” and “UK”, which are associated with the Complainant and its activities; the Complainant’s mark is the most prominent, dominant, and distinctive element of the disputed domain name, the additions “gov” and “UK” do not preclude any possibility of confusion, moreover the hyphen in the disputed domain name does not distinguish it from the Complainant’s dominant marks.

The Complainant refers to the Panel’s consideration concerning the domain name <hmrcukgov.com> in *The Commissioners for HM Revenue and Customs v. Domain Admin, Privacy Protect, LLC (PrivacyProtect.org) / Affin Affin, Affin Connect*, WIPO Case No. [D2019-1371](#) and claims that the form of words is similar to the disputed name.

(ii) Rights or legitimate interests

The Complainant contends that the Respondent does not have any rights or legitimate interests in the disputed domain name and seeks to make out a *prima facie* case to demonstrate that the Respondent does not have rights or legitimate interests in the disputed domain name; the Respondent has not been commonly known by the names HMRC or HMRC GOV UK, it is not a licensee of the Complainant and has not received any permission, consent or acquiescence from the Complainant to use its name or marks, the Respondent does not own any trademarks with the terms HMRC or HMRC GOV UK or similar to those terms, neither.

The Complainant states that the disputed domain name is listed for sale with a listed price of USD 2,199 and claims that the offering of a domain name for sale cannot confer a legitimate interest on the registrant of said domain name, which incorporates a well-known mark and a term closely associated with that mark's owner and its activities; the Respondent cannot obtain or derive any rights or legitimate interests through its passive holding of the disputed domain name.

The Complainant contends that the Respondent did not reply to the communication sent by the Complainant's agent and the Respondent's non-response and failure to give an explanation to the Complainant's assertions is an admission of the Complainant's contentions.

(iii) Registration and Use in Bad Faith

The Complainant contends that the disputed domain name was registered and is being used in bad faith since the sale price of USD 2,199 is clearly in excess of any reasonable costs related to the registration or renewal of the disputed domain name and passive holding of the disputed domain name constitutes bad faith.

The Complainant alleges that it is very well known in the UK and around the world and its marks have been used for many years prior to the registration of the disputed domain name, the Respondent did not respond to the Complainant's letter and has therefore put forward no evidence of any contemplated good faith use, the Respondent has redacted, or allowed the redaction, of its details from the public Whois, it is inconceivable that the Respondent could have registered the disputed domain name without the Complainant's marks in mind and with good-faith intentions.

The Complainant further asserts that the Respondent has been party to several previous disputes under the UDRP, which were related to domain names that corresponded to well-known marks. All those disputed domain names were transferred to the respective complainants, since the respective panels held that the Respondent had registered and used the related domain names in bad faith, therefore the disputed domain name falls within the Respondent's pattern of abusive registrations.

According to the Complainant, the use of a privacy service by the Respondent is further indication of bad faith registration and use of the disputed domain name.

B. Respondent

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

6. Discussion and Findings

In accordance with paragraph 4(a) of the Policy, the Complainant must prove that each of the three elements are present:

(i) the disputed domain name registered by the Respondent is identical or confusingly similar to a trademark or service mark in which the Complainant has rights; and

(ii) the Respondent has no rights or legitimate interests in respect of the disputed domain name; and

(iii) the disputed domain name has been registered and is being used in bad faith.

A. Identical or Confusingly Similar

The Complainant submits sufficient evidences for its registered trademarks in the UK. Accordingly, the Panel is satisfied that the Complainant is the owner of the trademarks HMRC and HM REVENUE & CUSTOMS.

The disputed domain name <hmrcgov-uk.com> incorporates the Complainant's trademark HMRC, with the additional terms "gov-uk". Panel notes that the trademark HMRC is recognizable within the disputed domain name referring to the section 1.7 of the WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition (the "[WIPO Overview 3.0](#)"). In this regard, the Panel considers mere addition of the terms "gov" and "uk" with a hyphen do not avoid the confusing similarity with the Complainant's trademarks. (See also [WIPO Overview 3.0](#), section 1.8 and the cases cited therein, finding that 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.)

It is an accepted principle that generic Top-Level-Domains ("gTLDs"), in this case ".com", are to be typically disregarded in the consideration of the issue of whether a domain name is identical or confusingly similar to a Complainant's trademark. Disregarding the gTLD ".com", the Panel notes that the disputed domain name is confusingly similar to the Complainant's trademark.

In the light of the above, the Panel finds that the disputed domain name is confusingly similar to the Complainant's registered trademark and that the requirements in paragraph 4(a)(i) of the Policy are fulfilled.

B. Rights or Legitimate Interests

Once the Complainant makes out a *prima facie* case that the Respondent lacks rights or legitimate interests in the disputed domain name, the burden of production shifts to the Respondent to come forward with relevant evidence demonstrating rights or legitimate interests in the disputed domain name. See [WIPO Overview 3.0](#), section 2.1.

The Panel confirms that the Complainant has made out a *prima facie* case that the Respondent has no rights or legitimate interests in the disputed domain name. The Respondent has neither replied to the Complainant's contentions formally nor presented any evidence to support his rights or legitimate interests in the disputed domain name. As the Respondent has failed to rebut this case, the Panel concluded that the Complainant has established the second element of paragraph 4(a) of the Policy. See *Croatia Airlines d.d. v. Modern Empire Internet Ltd.*, WIPO Case No. [D2003-0455](#); *Spenco Medical Corporation v. Transure Enterprise Ltd*, WIPO Case No. [D2009-1765](#); *Swarovski Aktiengesellschaft v. blue crystal*, WIPO Case No. [D2012-0630](#); *Pomellato S.p.A v. Richard Tonetti*, WIPO Case No. [D2000-0493](#).

The Panel notes that the Respondent does not have any registered trademarks or trade names and no license or authorization of any other kind has been given by the Complainant to use its registered trademark.

According to the Complainant's assertion and provided screen shot of the website which the disputed domain name resolved to, the disputed domain name was offered for sale for USD 2,199. While drafting this decision the Panel determined that the disputed domain name resolves to the same web page, however the disputed domain name is not listed for sale with the indication that it might become available for sale again in the future. In consideration of the short time period between the registration date of the disputed domain name, that is April 18, 2023, and the date of the Complaint which proves the listing of sale, that is July 6, 2023, the Panel finds that there is no evidence to demonstrate the Respondent's intent to use or to make demonstrable preparations to use the disputed domain name in connection with a *bona fide* offering of goods or services. Moreover, inclusion of the term "gov-uk" to the Complainant's trademark HMRC, which the Complainant has exclusive rights, creates a direct inference to the Complainant and therefore the composition of the disputed domain name cannot constitute fair use. See [WIPO Overview 3.0](#), section 2.5.1.

As a result, the Panel finds that the Respondent has no rights or legitimate interests in the disputed domain names, and the requirements of paragraph 4(a)(ii) of the Policy are therefore fulfilled by the Complainant.

C. Registered and Used in Bad Faith

The Panel is satisfied with the relevant evidence filed by the Complainant showing that it owns trademark rights for HMRC, which has been registered and used for many years prior to the registration of the disputed domain name and the Panel confirms the Complainant's trademark HMRC is well-known in the UK and elsewhere.

As the Respondent added the term "gov-uk" that refers to the short form of "Government of the UK", the authority that the Complainant is affiliated, to the Complainant's well-known trademark HMRC, the Panel is of the opinion that it is not possible for the Respondent to be unaware of the Complainant and its trademark when the disputed domain name was registered, and the Respondent's aim of the registration was to take an unfair advantage of the Complainant's well-known trademark. The fact that the Complainant operates a website at the domain name <hmrc.gov.uk>, which is highly similar to the disputed domain name, affirms the Panel's conclusion.

Several UDRP panels have held that the mere registration of a domain name that is identical or confusingly similar (particularly domain names incorporating the mark plus a descriptive term) to a famous or widely-known trademark by an unaffiliated entity can by itself create a presumption of bad faith. See [WIPO Overview 3.0](#), section 3.1.4.

As mentioned above, even though the disputed domain name is not listed for sale at the time of drafting this decision, when taking into consideration that the disputed domain name was registered in April 18, 2023 and then listed for sale within a few months for USD 2,199, the Panel concludes that the disputed domain name was registered primarily for the purpose of selling the disputed domain name for an amount presumably in excess of the Respondent's out-of-pocket costs.

The Complainant also submitted evidence as Annex-4 of the Complaint that the Respondent was involved in several UDRP cases, in which the disputed domain names, containing the third party trademarks registered by the Respondent, were ordered to be transferred under the Policy and Rules. The Panel is convinced that the Respondent has engaged in a pattern of bad faith registrations by registering third party trademarks along with additional terms, that is also ground for finding of registration and use in bad faith. The UDRP panels shared the same opinion in the following previous WIPO cases in which the Respondent was a party: *Pacific Logistics Corp. v. David Czinczenheim*, WIPO Case No. [D2023-0863](#); *Chronopassion SAS v. David Czinczenheim*, WIPO Case No. [D2023-1475](#); *Nardobel v. David Czinczenheim*, WIPO Case No. [D2022-4362](#).

The Complainant alleges that it had sent a letter to the Respondent on July 4, 2023, before commencing this UDRP proceeding, but the Respondent has not responded to that letter. Referring to the Panel's consideration in *Bayerische Motoren Werke AG v. (This Domain is For Sale) Joshuathan Investments, Inc.*, WIPO Case No. [D2002-0787](#) and considering the reasons above, the Panel is in the opinion that the failure to file a response further supports in the circumstances of this case the Panel's finding of bad faith.

Having considered all the facts in this case, the Panel finds that the Complainant has sustained its burden of proof in showing that the disputed domain name was registered and is being used in bad faith.

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 <hmrcgov-uk.com> be transferred to the Complainant.

/Uğur G. Yalçiner/

Uğur G. Yalçiner

Sole Panelist

Date: August 28, 2023