

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. MacyTech, Macy Hart
Case No. D2023-2892

1. The Parties

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

The Respondent is MacyTech, Macy Hart, United States of America.

2. The Domain Name and Registrar

The disputed domain name <hmrcverify-claim.com> (the “Domain Name”) is registered with Nicenic International Group Co., Limited (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 Domain name. On July 7, 2023, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the Domain Name, which were not completely reflected in the Complaint. The Center sent an email communication to the Complainant on July 19, 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 19, 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 August 1, 2023. In accordance with the Rules, paragraph 5, the due date for Response was August 21, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 25, 2023.

The Center appointed Mathias Lilleengen as the sole panelist in this matter on August 31, 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 to ensure compliance with the Rules, paragraph 7.

4. Factual Background

The Complainant is commonly referred to as "HM Revenue and Customs" or simply "HMRC". It operates as a non-ministerial department within the government of the UK, tasked with the responsibilities of tax collection, distribution of certain state benefits, and the administration of various regulatory frameworks. The Complainant serves as a direct point of contact and provider of services for nearly every individual and business in the UK.

The Complainant owns trademark registrations, such as UK registration number UK00002471470 HMRC registered on March 28, 2008, and UK registration number UK00003251234 HM REVENUE & CUSTOMS registered on December 29, 2017. The Complainant operates a website within the UK Government's official portal at "www.gov.uk/government/organisations/hm-revenue-customs". This site can also be accessed through the domain name <hmrc.gov.uk>.

The Domain Name was registered on June 9, 2023. At the time of the Complaint and at the time of drafting the Decision, the Domain Name did not resolve to an active website

5. Parties' Contentions

A. Complainant

The Complainant provides evidence of trademark registrations and contends that it is well known in the UK and around the world as HMRC. The Complainant argues that the Domain Name only differs by the addition of the dictionary words "verify" and "claim", and these terms are associated with the Complainant's activities. The additions, and the hyphen, do not distinguish the Domain Name from the Complainant's trademarks.

The Complainant argues that the Respondent has no rights or legitimate interests in respect of the Domain Name. The Complainant has found no evidence that the Respondent has been commonly known by the names HMRC or HMRC VERIFY CLAIM prior to the registration of the Domain Name. The Respondent 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 in association with the Domain Name or, indeed, within any domain name, service or product. The Complainant has found nothing to suggest that the Respondent owns any trademarks that incorporate or are similar or identical to the terms HMRC or HMRC VERIFY CLAIM. The Complainant has found no evidence that the Respondent has ever traded or operated as HMRC or HMRC VERIFY CLAIM. The Domain Name has been used for malicious or criminal purposes. It is listed "unsafe" on Google's Safe Browsing service.

The Complainant argues that the Respondent's use is evidence of bad faith. Even if the Domain Name in periods may not have resolved to an active website, such non-use constitutes "passive holding" and, as such, it is not a *bona fide* offering of goods or services. The Complainant's trademark is distinctive and well known. The trademarks have been used for many years prior to the registration of the Domain Name. The Respondent has failed to provide any evidence of actual or contemplated good-faith use. The Respondent has redacted, or allowed the redaction, of its details from the public Whois. Moreover, the Complainant argues that it is implausible to see any good faith use of the Domain Name by the Respondent.

B. Respondent

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

6. Discussion and Findings

A. Identical or Confusingly Similar

The test for confusing similarity involves a reasoned but relatively straightforward comparison between the Complainant's trademark and the Domain Name. See WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition, ("[WIPO Overview 3.0](#)"), section 1.7.

The Complainant has established that it has rights in the trademark HMRC. The Domain Name only varies from the trademark in the addition of "verify", "claim" and a hyphen. The additions do not prevent a finding of confusing similarity. See [WIPO Overview 3.0](#), section 1.8. For the purpose of assessing the confusing similarity under paragraph 4(a)(i) of the Policy, the Panel may ignore the generic Top-Level Domain ("gTLD"); see [WIPO Overview 3.0](#), section 1.11.1.

Based on the available record, the Panel finds the first element of the Policy has been established.

B. Rights or Legitimate Interests

Paragraph 4(c) of the Policy provides a list of circumstances in which the Respondent may demonstrate rights or legitimate interests in a disputed domain name. While the overall burden of proof in UDRP proceedings is on the complainant, panels have recognized that proving 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. See [WIPO Overview 3.0](#), section 2.1.

Having reviewed the record, the Panel finds the Complainant has established a *prima facie* case that the Respondent lacks rights or legitimate interests in the Domain Name. The Respondent has not rebutted the Complainant's *prima facie* showing and has not come forward with any relevant evidence demonstrating rights or legitimate interests in the Domain Name.

Based on the record, the Respondent is not affiliated or related to the Complainant. There is no evidence that the Respondent has registered the Domain Name as a trademark or acquired trademark rights. There is no evidence of the Respondent's use of, or demonstrable preparations to use, the Domain Name in connection with a *bona fide* offering of goods or services. The Domain Name appears to be registered and used for malicious or potentially for criminal purposes.

Based on the available record, the Panel finds the second element of the Policy has been established.

C. Registered and Used in Bad Faith

The Panel notes that for the purposes of paragraph 4(a)(iii) of the Policy, paragraph 4(b) of the Policy establishes circumstances, in particular but without limitation, that if found by the Panel to be present, shall be evidence of the registration and use of a domain name in bad faith.

Based on the composition and use of the Domain Name, it is probable that the Respondent was aware of the Complainant and its prior rights when the Respondent registered the Domain Name. Based on the case file, it appears that the Respondent is intentionally creating a likelihood of confusion with the Complainant's trademark as to the source, sponsorship, affiliation, or endorsement, to set up some kind of illegal scheme. The non-use does not alter this, see [WIPO Overview 3.0](#), section 3.3.

For the reasons set out above, the Panel concludes that the Domain Name was registered and used in bad faith, within the meaning of paragraph 4(a)(iii) of the Policy.

The third element 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 the Domain Name <hmrcverify-claim.com> be transferred to the Complainant.

/Mathias Lilleengen/

Mathias Lilleengen

Sole Panelist

Date: September 10, 2023