

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Tax Office Case No. D2023-5207

1. The Parties

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

Respondent is Tax Office, United Kingdom.

2. The Domain Name and Registrar

The disputed domain name <taxationhmrc.com> (the “Domain Name”) is registered with Network Solutions, LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on December 14, 2023. On December 14, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Domain Name. On December 18, 2023, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the Domain Name which differed from named Respondent (PERFECT PRIVACY, LLC) and contact information in the Complaint. The Center sent an email communication to Complainant on December 20, 2023, providing the registrant and contact information disclosed by the Registrar, and inviting Complainant to submit an amendment to the Complaint. Complainant filed an amended Complaint on December 22, 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 Respondent of the Complaint, and the proceedings commenced on January 8, 2024. In accordance with the Rules, paragraph 5, the due date for Response was January 28, 2024. Respondent did not submit any response. Accordingly, the Center notified Respondent’s default on January 29, 2024.

The Center appointed Clive L. Elliott K.C., as the sole panelist in this matter on February 9, 2024. 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

Complainant is officially recognized as “His Majesty’s Revenue and Customs” and is commonly referred to as “HM Revenue and Customs” or simply “HMRC”. It functions as a non-ministerial department within the government of the United Kingdom (“UK”), charged with the responsibility of tax collection, distribution of certain state benefits and the administration of various regulatory frameworks.

Complainant as it exists today under its current name came into being in 2005 following the merger between the Inland Revenue and HM Customs and Excise, as formalized in The Commissioners for Revenue and Customs Act of 2005.

Being the tax authority of the UK Government, Complainant serves as a direct point of contact and provider of services for individuals and businesses in the UK. It operates a website within the UK Government’s official portal at the URL “www.gov.uk/government/organisations/hm-revenue-customs”.

Complainant is the registered owner of several relevant UK trade marks listed below (“Complainant’s Mark”):

Trade Mark	Jurisdiction	Registration No	Registration Date	Classes
HMRC / hmrc	United Kingdom	UK00002471470	March 28, 2008	9, 16, 35, 36, 41, 45
 HM Revenue & Customs  HM Revenue & Customs	United Kingdom	UK00003251234	December 29, 2017	9, 16, 35, 36, 41, 45

According to the publicly available WhoIs, the Domain Name was registered on October 30, 2023, and currently does not resolve to an active website but to a parking page featuring a statement “Coming Soon! A New WordPress Site”.

5. Parties’ Contentions

A. Complainant

Complainant contends that it has satisfied each of the elements required under the Policy for a transfer of the Domain Name.

Complainant asserts that the Domain Name is confusingly similar to Complainant’s Mark, as it contains Complainant’s Mark in its entirety with the addition of the generic term “taxation”, which term Complainant contends is inherently associated with Complainant and its activities.

Complainant contends that it is very well-known in the UK and around the world as HMRC and provides numerous social media screenshots and third-party publication articles evidencing such reference.

Complainant notes that the Domain Name is configured with Mail eXchanger (“MX”) records which means that the Domain Name can be used to receive emails. Complainant submits that there is a high risk of implied affiliation with Complainant.

Complainant goes on to assert that Respondent has no rights or legitimate interests in the Domain Name, nor has Respondent received any permission or consent from Complainant to use Complainant's Mark. Further, Complainant suggests that Respondent is passively holding the Domain Name and as such the Domain Name has been registered and is being used in bad faith.

Complainant states that its agent wrote to Respondent on December 6, 2023, but did not receive a response.

B. Respondent

Respondent did not reply to Complainant's contentions.

6. Discussion and Findings

A. Identical or Confusingly Similar

It is well accepted that the first element functions primarily as a standing requirement. The standing (or threshold) test for confusing similarity involves a reasoned but relatively straightforward comparison between Complainant's Mark and the Domain Name. WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition, ("[WIPO Overview 3.0](#)"), section 1.7.

Complainant has shown rights in respect of a trade mark or service mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.2.1.

Complainant further submits it is well-known in the UK and around the world as HMRC and relies on several social media screenshots and articles to support such submission. Accordingly, the Panel is satisfied that Complainant has established unregistered trade mark or service mark rights for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.3.

The entirety of the HMRC mark is reproduced within the Domain Name. Accordingly, the Domain Name is confusingly similar to Complainant's Mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.7.

Although the addition of other terms here, "taxation" may bear on assessment of the second and third elements, the Panel finds the addition of such term does not prevent a finding of confusing similarity between the Domain Name and Complainant's Mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.8.

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 Respondent may demonstrate rights or legitimate interests in a disputed domain name.

Although 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 difficult 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 (although the burden of proof always remains on the complainant). If the respondent fails to come forward with such relevant evidence, the complainant is deemed to have satisfied the second element. [WIPO Overview 3.0](#), section 2.1.

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

Panels have held that the use of a domain name for unlawful activity, here Complainant alleges that the Domain Name is configured with Mail eXchanger ("MX") records which allows the Domain Name to be used to receive emails thereby creating and enhancing the risk of an implied affiliation being made. In other words, Complainant contends that this conduct is akin to impersonation/passing off. Such conduct does not confer rights or legitimate interests on a respondent. [WIPO Overview 3.0](#), section 2.13.1.

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.

In the present case, the Panel considers that Respondent has intentionally attempted to attract, for commercial gain, Internet users by creating a likelihood of confusion with Complainant's Mark, and has failed to refute Complainant's allegation that this is the purpose of having registered the Domain Name.

Paragraph 4(b) of the Policy sets out a list of non-exhaustive circumstances that may indicate that a domain name was registered and used in bad faith, but other circumstances may be relevant in assessing whether a respondent's registration and use of a domain name is in bad faith. [WIPO Overview 3.0](#), section 3.2.1.

Panels have found that the non-use of a domain name (including a blank or "coming soon" page) would not prevent a finding of bad faith under the doctrine of passive holding. The Panel finds the non-use of the Domain Name does not prevent a finding of bad faith in the circumstances of this proceeding. In the present case a number of factors work against Respondent. Complainant's Mark has the necessary degree of distinctiveness or reputation, through extensive use. In addition, Respondent's failure to submit a response or to provide any evidence of actual or contemplated good-faith use lends weight to Complainant's allegations. Accordingly, the Panel finds that in the circumstances of this case, the passive holding of the Domain Name does not prevent a finding of bad faith under the Policy.

The Panel finds that Complainant has established the third element of the Policy.

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 Domain Name <taxationhmrc.com> be transferred to Complainant.

/Clive L. Elliott, K.C./

Clive L. Elliott, K.C.

Sole Panelist

Date: February 23, 2024