

## ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Toros Plooc  
Case No. D2024-1739

### 1. The Parties

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

The Respondent is Toros Plooc, UK.

### 2. The Domain Name and Registrar

The disputed domain name <taxhmrc.net> (the “Domain Name”) is registered with CloudFlare, Inc. (the “Registrar”).

### 3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on April 25, 2024. On April 25, 2024, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On April 26, 2024, 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 (Date Redacted) and contact information in the Complaint. The Center sent an email communication to the Complainant on April 29, 2024, 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 April 29, 2024.

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 May 7, 2024. In accordance with the Rules, paragraph 5, the due date for Response was May 27, 2024. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on May 29, 2024.

The Center appointed Daniel Kraus as the sole panelist in this matter on June 6, 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 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](http://www.gov.uk/government/organisations/hm-revenue-customs)”.

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

- UK Trademark HMRC No. UK00002471470, registered on March 28, 2008, in classes 9, 16, 35, 36, 41 and 45;
- UK Trademark HM REVENUE & CUSTOMS No. UK00003251234 registered on December 29, 2017, in classes 9, 16, 35, 36, 41 and 45.

The Domain Name was registered on February 1st, 2024, and does not resolve to an active website.

#### **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 “tax”, 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 trademark.

Further, Complainant suggests that Respondent is passively holding the disputed 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 April 18, 2024, but did not receive a response.

## **B. Respondent**

The Respondent did not reply to the 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 trademark or service mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.2.1.

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 "tax", 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 the 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 the present 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.

In the present case, Complainant alleges that the Domain Name is configured with MX records which allows the Domain Name to be used to receive emails, thereby creating, and enhancing the risk of an implied ongoing threat to Complainant due to its inherently misleading nature, which renders any fair use implausible under the circumstances of this proceeding.

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.

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 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; this is especially so where the disputed domain name is inherently misleading. Complainant's trademarks have 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 configuration of the email services associated with the Domain Name enabling the Respondent to potentially mislead or deceive potential recipients is a further clear indication of bad faith.

The Panel hence 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 disputed domain name <taxhmrc.net> be transferred to the Complainant.

*/Daniel Kraus/*

**Daniel Kraus**

Sole Panelist

Date: June21, 2024