

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Privacy Service
Provided by Withheld for Privacy ehf / Frank Bellucio
Case No. D2022-0686

1. The Parties

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

The Respondent is Privacy Service Provided by Withheld for Privacy ehf, Iceland / Frank Bellucio, Canada.

2. The Domain Name and Registrar

The disputed domain name <uk-hmrc-gov.com> is registered with NameCheap, Inc. (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on February 28, 2022. On February 28, 2022, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On February 28, 2022, 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 and contact information in the Complaint. The Center sent an email communication to the Complainant on March 1, 2022 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 March 2, 2022.

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 March 7, 2022. In accordance with the Rules, paragraph 5, the due date for Response was March 27, 2022. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on March 28, 2022.

The Center appointed Eva Fiammenghi as the sole panelist in this matter on March 30, 2022. 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 formally known as “Her Majesty’s Revenue and Customs”; this is often shortened to “HM Revenue and Customs” or the initialism “HMRC”.

The Complainant is a non-ministerial department of the United Kingdom (“UK”) Government responsible for the collection of taxes, the payment of some forms of state support and the administration of other regulatory regimes.

The Complainant, in its present form and with its current name, was created by the merger of the Inland Revenue and HM Customs and Excise in April 2005 and was established in The Commissioners for Revenue and Customs Act, 2005.

The Complainant is the owner of several UK trademark registrations consisting of or containing HMRC, which have been registered before the registration of the disputed domain name. Amongst others, UK trademark registration HMRC, No. 2471470, registered on March 28, 2008, in International Classes 9, 16, 35, 36, 41, and 45.

The Complainant operates a website within the UK Government’s official portal at “<https://www.gov.uk/government/organisations/hm-revenue-customs>” and this site can also be accessed through the domain name <hmrc.gov.uk>.

The disputed domain name <uk-hmrc-gov.com>, registered on September 30, 2021, does not resolve to an active website.

5. Parties’ Contentions

A. Complainant

The Complainant argues that the disputed domain name is confusingly similar to its HMRC trademark by the addition of the generic terms “uk” and “gov”.

As numerous prior UDRP panels have recognized, the incorporation of a trademark in its entirety may be sufficient to establish that a domain name is identical or confusingly similar to the complainant’s registered mark. The addition of other terms, as in this case: “uk” and “gov” in the domain name may not affect a finding that the domain name is identical or confusingly similar to the Complainant’s registered trademark.

The Respondent is not affiliated with the Complainant and there is no evidence to suggest that the Respondent has registered the disputed domain name to advance legitimate interests.

The Complainant has never licensed or otherwise permitted the Respondent to use its trademarks or to register any domain name including its trademarks.

The disputed domain name was registered and is being used in bad faith.

The Complainant requests that the disputed domain name be transferred to it.

B. Respondent

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

6. Discussion and Findings

Under paragraph 4(a) of the Policy, to succeed the Complainant must prove that:

- (i) the disputed domain name 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 was registered and is being used in bad faith.

These elements are discussed in turn below. In considering these elements, paragraph 15(a) of the Rules provides that the Panel shall decide the Complaint on the basis of statements and documents submitted and in accordance with the Policy, the Rules, and any other rules or principles of law that the Panel deems applicable.

A. Identical or Confusingly Similar

In the present case, the disputed domain name incorporates the Complainant's HMRC mark in its entirety, with the addition of the terms "uk-" and "-gov".

Previous UDRP panels have consistently held that a domain name is identical or confusingly similar to a trademark for purposes of the Policy "when the domain name includes the trademark, or a confusingly similar approximation, regardless of the other terms in the domain name" (*Wal-Mart Stores, Inc. v. Richard MacLeod d/b/a For Sale*, WIPO Case No. [D2000-0662](#)).

The Panel therefore concludes that the disputed domain name is confusingly similar to the Complainant's trademark HMRC.

The Panel finds the first element of the Policy has therefore, been met.

B. Rights or Legitimate Interests

According to the Policy, paragraph 4(a)(ii), the Complainant has to demonstrate that the Respondent has no rights or legitimate interests in the disputed domain name.

The Respondent is not in any way affiliated with the Complainant, nor has the Complainant authorized or licensed the Respondent to use its trademark, or to seek registration of any domain name incorporating the said trademark.

The Respondent has not demonstrated that it has rights or legitimate interests in the disputed domain name.

The Complainant contends that there is no relationship with the Respondent that gives rise to any license, permit, or other right to which the Respondent could enjoy such use of any domain name incorporating the Complainant's HMRC trademark.

The Panel finds no evidence that the Respondent has used, or undertaken any demonstrable preparations to use the disputed domain name in connection with a *bona fide* offering of goods or services.

Likewise, no evidence has been adduced that the Respondent has commonly been known by the disputed domain name; nor, for the reasons mentioned above, is the Respondent making a legitimate noncommercial or fair use of the disputed domain name.

Moreover, the nature of the disputed domain name carries a risk of implied affiliation with the Complainant (see WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)", section 2.5.1).

The Panel finds that the Complainant has put forward a *prima facie* case that the Respondent lacks rights or legitimate interests in the disputed domain name, and the Respondent has failed to produce any evidence to rebut this *prima facie* case. The Panel therefore finds that the Complaint fulfills the second condition of paragraph 4(a) of the Policy.

C. Registered and Used in Bad Faith

The Panel, based on the evidence presented, accepts, and agrees with the Complainant's contentions that the disputed domain name was registered and is being used in bad faith.

The registration of the HMRC trademark long before the disputed domain name, as well as the selection of the additional terms in the disputed domain name, namely "uk-" and "-gov", suggests the Respondent had knowledge of the Complainant, which is a department of the UK government, at the time of the registration of the disputed domain name. Moreover, UDRP panels have consistently found 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, as is the case here, can by itself create a presumption of bad faith. See [WIPO Overview 3.0](#), section 3.1.4

Under section 3.3 of the [WIPO Overview 3.0](#), the non-use of a domain name, would not prevent a finding of bad faith under the doctrine of passive holding. Previous UDRP panels have held that the passive holding of a domain name that incorporates a well-known trademark may amount to bad faith use of a disputed domain name in appropriate circumstances (see *Telstra Corporation Limited v. Nuclear Marshmallows*, WIPO Case No. [D2000-0003](#)).

Here, the Panel finds that the passive holding of the disputed domain name in the circumstances of this case does not prevent a finding of bad faith registration and use (see section 3.3 of the [WIPO Overview 3.0](#)), and further constitutes a disruption of the Complainant's business under the paragraph 4(b)(iii) of the Policy.

The bad faith registration and use of the disputed domain name is also affirmed by the fact that the Respondent has not denied, or even responded to, the assertions of bad faith made by the Complainant in this proceeding.

Accordingly, the Panel finds, based on the evidence presented, that the Respondent registered and is using the disputed domain name in bad faith. Therefore, the Complainant has satisfied paragraph 4(a)(iii) 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, <uk-hmrc-gov.com>, be transferred to the Complainant.

/Eva Fiammenghi/

Eva Fiammenghi

Sole Panelist

Date: April 13, 2022