

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Whois Privacy, Private by Design, LLC / reco wow
Case No. D2022-1585

1. The Parties

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

The Respondent is Whois Privacy, Private by Design, LLC, United States of America / Reco Wow, Andorra.

2. The Domain Name and Registrar

The disputed domain name <hmrc-tax.legal> (the “Domain Name”) is registered with Porkbun LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on May 2, 2022. On May 2, 2022, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Domain Name. On May 2, 2022, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the Domain Name which differed from the named Respondent and contact information in the Complaint. The Center sent an email communication to the Complainant on May 5, 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 May 5, 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 May 12, 2022. In accordance with the Rules, paragraph 5, the due date for Response was June 1, 2022. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on June 2, 2022.

The Center appointed Vincent Denoyelle as the sole panelist in this matter on June 9, 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 following facts are based on the submissions in the Complaint and the Annexes to the Complaint.

The Complainant is a non-ministerial department of the 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 is the owner of the following HMRC trade mark:

- UK Trade Mark HMRC No. UK00002471470 filed on November 5, 2007 and registered on March 28, 2008.

The Domain Name was registered on October 11, 2021 and it does not resolve to any active website.

5. Parties' Contentions

A. Complainant

The Complainant contends that the Domain Name is confusingly similar to the HMRC trade mark in which the Complainant has rights as the Domain Name incorporates the entire HMRC trade mark followed by a hyphen "-" and the term "tax" and that such addition does not prevent a likelihood of confusion between the Domain Name and the Complainant's trade mark and would even increase the likelihood of confusion.

The Complainant asserts that the Respondent has no rights or legitimate interests in respect of the Domain Name. The Complainant states that it has found no evidence that the Respondent has been commonly known by the terms "hmrc" or "hmrc tax" prior to or after the registration of the Domain Name. The Complainant contends that the Respondent is not a licensee of the Complainant and has not received any permission, consent or acquiescence from the Complainant to use its trade mark or name in association with the registration of the Domain Name or, indeed, any domain name, service or product. The Complainant represents that it has found nothing to suggest that the Respondent owns any trade marks that incorporate or are similar or identical to the terms "hmrc" or "hmrc tax". In addition, the Complainant asserts that the Respondent cannot obtain or derive any rights or legitimate interests through its passive holding of the Domain Name. Finally, the Complainant asserts that the Respondent's non-response to the Complainant's communications and failure to give an explanation to the Complainant's assertions is an admission of the Complainant's contentions.

The Complainant contends that the Domain Name was registered and is being used in bad faith. The Complainant points to the significant renown of the Complainant and its HMRC trade mark and argues that it is inconceivable that the Respondent could have registered the Domain Name without the Complainant's trade mark in mind and with good faith intentions. The Complainant considers that it is especially the case given the inclusion of the term "tax" in the Domain Name. In terms of use in bad faith, the Complainant argues that the passive use of the Domain Name by the Respondent constitutes use in bad faith under the doctrine of passive holding in light of the overall circumstances of the case including the renown of the Complainant, the failure by the Respondent to submit a response and the use by the Respondent of privacy services and false registrant data. In addition, the Complainant contends that the DNS setup of the Domain Name with active MX records suggests that the Respondent's goal is to use the Domain Name to send misleading emails passing itself off as the Complainant.

B. Respondent

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

6. Discussion and Findings

In order to prevail the Complainant must substantiate that the three elements of paragraph 4(a) of the Policy have been met, namely:

(i) the Domain Name is identical or confusingly similar to a trade mark or service mark in which the Complainant has rights; and

(ii) the Respondent has no rights or legitimate interests in respect of the Domain Name; and

(iii) the Domain Name has been registered and is being used in bad faith.

A. Identical or Confusingly Similar

In light of the evidence provided by the Complainant, the Panel is satisfied that the Complainant has substantiated that it holds valid trade mark rights in HMRC, which is reproduced in its entirety in the Domain Name.

The second point that has to be considered is whether the Domain Name is identical or confusingly similar to the trade mark HMRC in which the Complainant has rights.

At the second level, the Domain Name incorporates the Complainant's HMRC trade mark in its entirety followed by a hyphen and the term "tax". The Panel finds that the addition of the term "tax" after the HMRC trade mark of the Complainant in the Domain Name does not prevent a finding of confusing similarity between the Complainant's trade mark and the Domain Name. See section 1.8 of the WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)").

Then there is the addition of the generic Top-Level-Domain ("gTLD") ".legal". As is generally accepted, the addition of a gTLD such as ".legal" is merely a technical registration requirement and as such is typically disregarded under the first element confusing similarity test.

Thus, the Panel finds that the Domain Name is identical or confusingly similar to a trade mark or service mark in which the Complainant has rights.

B. Rights or Legitimate Interests

Paragraph 4(c) of the Policy sets out relevant circumstances that could demonstrate that a respondent has rights or legitimate interests in a domain name, namely:

Any of the following circumstances, in particular but without limitation, if found by the Panel to be proved based on its evaluation of all evidence presented, shall demonstrate [the respondent's] rights or legitimate interests to the domain name for purposes of paragraph 4(a)(ii):

(i) before any notice to [the respondent] of the dispute, [the respondent's] use of, or demonstrable preparations to use, the domain name or a name corresponding to the domain name in connection with a *bona fide* offering of goods or services; or

(ii) [the respondent] (as an individual, business, or other organization) ha[s] been commonly known by the domain name, even if [the respondent] ha[s] acquired no trade mark or service mark rights; or

(iii) [the respondent] is making a legitimate noncommercial or fair use of the domain name, without intent for commercial gain to misleadingly divert consumers or to tarnish the trade mark or service mark at issue.

Numerous previous panels have found under the UDRP that once the Complainant makes a *prima facie* showing that the Respondent does not have rights or legitimate interests in the domain name, the burden of production shifts to the Respondent to rebut the showing by providing evidence of its rights or legitimate interests in the domain name.

Having reviewed the Complainant's assertions and evidence, the Panel is satisfied that the Complainant has made a *prima facie* showing that the Respondent lacks rights or legitimate interests in the Domain Name.

The Complainant has stated that it has not licensed or otherwise authorized the Respondent to make any use of its HMRC trade mark. The Complainant confirmed that it has found no evidence that the Respondent owns any trade marks that incorporate or are similar or identical to the terms "hmrc" or "hmrc tax". There is no indication that the Respondent is commonly known by the Domain Name.

The Respondent chose not to rebut the Complainant's *prima facie* showing.

Furthermore, the passive use of the Domain Name does not provide any indication as to how the Respondent could possibly be seen as making a *bona fide* use of the Domain Name.

Finally, the nature of the Domain Name, comprising the Complainant's trade mark in its entirety with the addition of a term which is closely associated with the Complainant's activity, is likely to trigger an inference of implied affiliation especially in light of the overall circumstances of the case. See section 2.5.1 of the [WIPO Overview 3.0](#).

Thus, the Panel finds that the Respondent has no rights or legitimate interests in respect of the Domain Name.

C. Registered and Used in Bad Faith

Paragraph 4(b) of the Policy sets out a number of relevant non-exhaustive circumstances, which can be deemed to constitute evidence of registration and use of a domain name in bad faith, namely:

- (i) circumstances indicating that [the respondent has] registered or acquired [a disputed] domain name primarily for the purpose of selling, renting, or otherwise transferring the domain name registration to the complainant who is the owner of the trade mark or service mark or to a competitor of that complainant, for valuable consideration in excess of [the respondent's] documented out-of-pocket costs directly related to the domain name; or
- (ii) [the respondent has] registered the domain name in order to prevent the owner of the trade mark or service mark from reflecting the mark in a corresponding domain name, provided that [the respondent has] engaged in a pattern of such conduct; or
- (iii) [the respondent has] registered the domain name primarily for the purpose of disrupting the business of a competitor; or
- (iv) by using the domain name, [the respondent has] intentionally attempted to attract, for commercial gain, Internet users to [the respondent's] website or other on-line location, by creating a likelihood of confusion with the complainant's mark as to the source, sponsorship, affiliation, or endorsement of [the respondent's] website or location or of a product or service on [the respondent's] website or location.

Given the circumstances described in the Complaint and the documentary evidence provided by the Complainant, the Panel finds that the Domain Name was registered in bad faith.

The Domain Name reproduces the HMRC trade mark of the Complainant in its entirety and this cannot be a coincidence given the overall circumstances of the present case including (i) the renown of the Complainant's trade mark (ii) the fact that the Respondent has used registration details that are clearly incorrect, (iii) the targeted choice of a term appended to the HMRC trade mark in the Domain Name which is very closely connected with the Complainant's activity and (iv) the chosen gTLD ".legal" which is closely connected to the Complainant's activity.

Thus, the Panel finds that the Domain Name was registered in bad faith.

As for use of the Domain Name in bad faith, given the circumstances described in the Complaint and the evidence provided by the Complainant, the Panel considers that the Domain Name is being used in bad faith.

The Domain Name appears to be passively held and this does not cure the Respondent's bad faith given the overall circumstances here, specifically the significant renown of the Complainant's HMRC trade mark, the choice of word appended to the Complainant's trade mark in the Domain Name and the choice of gTLD for the Domain Name which clearly aim at misleading Internet users by creating a likelihood of confusion with the Complainant's trade mark as to the source, sponsorship, affiliation, or endorsement of the Domain Name.

This circumstance, along with the DNS setup of the Domain Name (with active MX records) and the composition of the Domain Name, lead the Panel to consider that the Domain Name could be used to deceive Internet users by impersonating the Complainant. In these circumstances, the Domain Name constitutes a potential threat hanging over the head of the Complainant especially in light of the fact that tax authorities are targets of choice for fraudulent activities on the Internet, including phishing.

The fact that the Respondent chose not to object to the Complainant's assertions can only reinforce the Panel's view that the Domain Name is being used in bad faith.

Thus, the Panel finds that the Domain Name has been registered and is also 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 Domain Name, <hmrc-tax.legal> be transferred to the Complainant.

/Vincent Denoyelle/

Vincent Denoyelle

Sole Panelist

Date: June 23, 2022