

## **ADMINISTRATIVE PANEL DECISION**

The Commissioners for HM Revenue and Customs v. Isabel Aruna  
Case No. D2025-4548

### **1. The Parties**

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

The Respondent is Isabel Aruna, UK.

### **2. The Domain Name and Registrar**

The disputed domain name <agentservices-read-onlyaccessshrc.com> is registered with Hosting Concepts B.V. d/b/a Registrar.eu. (the “Registrar”).

### **3. Procedural History**

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on November 4, 2025. On November 4, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On November 4, 2025, 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 (Privacy Protection Foundation, Whois Privacy Protection Foundation) and contact information in the Complaint. The Center sent an email communication to the Complainant on November 5, 2025, 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 November 6, 2025.

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 November 10, 2025. In accordance with the Rules, paragraph 5, the due date for Response was November 30, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on December 2, 2025.

The Center appointed Catherine Slater as the sole panelist in this matter on December 8, 2025. 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 a non-ministerial department of the UK Government, responsible for the collection of taxes, the payment of certain state benefits, and the administration of other regulatory frameworks.

The Complainant is the proprietor of UK Trademark Registration No. 2471470 for HMRC (plain word mark) which was registered on March 28, 2008 (the Complainant's trademark").

The Complainant operates a website within the UK Government's official portal at "www.gov.uk/government/organisations/hm-revenue-customs", the content of which content may also be accessed via the domain name <hmrc.gov.uk>.

The disputed domain name was registered on September 24, 2025.

At the date of the Complaint, and also at the date of this Decision, the disputed domain name resolved to a website (the "Respondent's Website") which closely mimics the Complainant's website shown at "www.gov.uk/sign-in-vat-account" (the "Complainant's VAT Webpage") including as to layout, text, logo use and colour scheme.

On October 22, 2025, the Complainant sent a cease and desist letter to the Respondent but did not receive a response.

#### **5. Parties' Contentions**

##### **A. Complainant**

The Complainant contends that it has satisfied each of the elements required under the Policy for a transfer of the disputed domain name.

The Complainant states that it has exercised its tax-raising authority in the UK for centuries and that it has been known by its present name since 2005. It provides details of its comprehensive tax-related responsibilities in the UK and states that it serves as a direct point of contact for virtually every UK individual and business. The Complainant states that it is widely known in the UK and throughout the world by the initials HMRC and provides evidence in support of that contention.

The Complainant submits that the disputed domain name is confusingly similar to the Complainant's trademark. The Complainant submits that the addition of the terms "agent services" and "read only access" are associated with the Complainant and its account services, and do not prevent the disputed domain name from being confusingly similar to the Complainant's trademark.

The Complainant contends that the Respondent has no rights or legitimate interests in respect of the disputed domain name. It submits that it has never permitted the Respondent to use the Complainant's trademark, that the Respondent has not commonly been known by that name and that the Respondent is making neither bona fide commercial use nor legitimate noncommercial or fair use of the disputed domain name. In particular, the Complainant contends that the use made of the disputed domain name carries a risk of implied affiliation and the Respondent's Website impersonates the Complainant's VAT Webpage.

The Complainant submits that the disputed domain name was registered and is being used in bad faith. It provides screenshots of the Respondent's Website, which mimics its own website (as to text, structure, logo and colour scheme) since the content is largely scraped from the Complainant's website. The Complainant notes that hyperlinks within the Respondent's website redirect to the Complainant's website. The Complainant contends in the circumstances that the Respondent has used the disputed domain name to deceive Internet users and to take advantage of the Complainant's reputation for potentially criminal purposes.

## **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 the Complainant's trademark and the disputed domain name. WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)"), section 1.7.

The 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 mark is reproduced within the disputed domain name. Accordingly, the disputed domain name is confusingly similar to the mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.7.

Although the addition of other terms here, "agentservices-read-onlyaccess", may bear on assessment of the second and third elements, the Panel finds the addition of such terms does not prevent a finding of confusing similarity between the disputed domain name and the 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.

Having reviewed the available record, the Panel finds the Complainant has established a prima facie case that the Respondent lacks rights or legitimate interests in the disputed 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 disputed domain name such as those enumerated in the Policy or otherwise.

For completeness, the Panel is satisfied that use made of the disputed domain name seeks to take unfair advantage of the Complainant's trademark (as discussed in more detail below) and cannot therefore give rise to rights or legitimate interests. Furthermore, the composition of the disputed domain name carries a risk of implied affiliation with the Complainant. [WIPO Overview 3.0](#), section 2.5.1.

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.

It is inconceivable that, at the time of registration of the disputed domain name, the Respondent was unaware of the Complainant and/or the Complainant's trademark. The knowledge of the Respondent is demonstrated by the fact that after registration, the Respondent pointed the disputed domain name to a website that impersonated the Complainant's VAT Webpage. In short, the Respondent targeted the Complainant by registering the disputed domain name for the purpose of impersonating the Complainant which, as discussed below, amounts to "bad faith use".

Paragraph 4(b)(iv) of the Policy sets out an example circumstance that amounts to use in bad faith as follows:

"by using the domain name, you have intentionally attempted to attract, for commercial gain, Internet users to your 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 your website or location or of a product or service on your website or location."

The Respondent used the disputed domain name to point to the Respondent's Website which mimics the Complainant's website appearance and content and is clearly intended to mislead Internet users into believing it is the official website of the Complainant. The Panel infers that such use must be for commercial gain whether by phishing, online scam or otherwise. In so doing, the disputed domain name has been used in bad faith in accordance with the circumstance set out in paragraph 4(b)(iv) of the Policy.

The Panel finds that the 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 <agentservices-read-onlyaccesshmrc.com> be transferred to the Complainant.

*/Catherine Slater/*

**Catherine Slater**

Sole Panelist

Date: December 22, 2025