

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Yoshi Mimpen
Case No. D2025-0288

1. The Parties

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

The Respondent is Yoshi Mimpen, Armenia.

2. The Domain Name and Registrar

The disputed domain name <hmrc-gov.help> is registered with NameSilo, LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on January 24, 2025. On January 24, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On January 24, 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 (Redacted for Privacy, See PrivacyGuardian.org) and contact information in the Complaint. The Center sent an email communication to the Complainant on January 27, 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 January 30, 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 January 31, 2025. In accordance with the Rules, paragraph 5, the due date for Response was February 20, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on February 21, 2025.

The Center appointed Halvor Manshaus as the sole panelist in this matter on February 25, 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 functions as a non-ministerial department within the UK government, tasked with the responsibilities of tax collection, distribution of certain state benefits and administration of various regulatory frameworks.

The Complainant owns several UK trademarks, including the UK trademark registration number 2471470 (“HMRC”) registered on March 28, 2008 for various goods and services in classes 9, 16, 35, 36, 41, and 45, and the UK trademark registration number 3251234 (“HM Revenue & Customs”) registered on December 29, 2017 for various goods and services in classes 9, 16, 35, 36, 41, and 45.

The Complainant operates a website within the UK government’s official portal, which also can be accessed through the domain name <hmrc.gov.uk>. Moreover, the Complainant has a presence on several social media platforms.

The disputed domain name does not resolve to an active website and the Respondent has not responded to the Complainant’s communications. The disputed domain name is configured with MX and SPF records, meaning that the disputed domain name may be used for email communications.

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.

Notably, the Complainant contends that the disputed domain name is confusingly similar to the Complainant’s mark, differentiating only by the inclusion of the term “gov”. As the Complainant is the UK governmental tax authority, the term “gov” is inherently associated with the Complainant and its activities. Further, the Complainant’s mark is the most prominent, dominant and distinctive element in the disputed domain name.

Further, the Complainant asserts that the Respondent has no rights or legitimate interest in respect of the disputed domain name. The Complainant has found no evidence that the Respondent is commonly known under the disputed domain name, nor has the Complainant given the Respondent any license, permission or consent to use its marks or name. Moreover, the Complainant asserts that the Respondent cannot claim a legitimate fair use interest as the combination of its mark with the term “gov” creates a risk of implied affiliation with the Complainant. As the disputed domain name is configured with MX and SPF records, there is a high risk that any emails originating from the disputed domain name would be confusing or misleading. The Complainant further argues that the disputed domain name is held passively and is not used in connection with a bona fide offering of goods or services.

Lastly, the Complainant contends that the disputed domain name was registered and is being used in bad faith. The Complainant asserts that it is inconceivable that the Respondent did not have the Complainant in mind when registering the disputed domain name, as its trademark is both well-known and well-established. Moreover, the Complainant argues that the passive holding of the disputed domain name constitutes bad faith. The Complainant also claims that Internet users are likely to be confused by the disputed domain

name, and that the configuration with MX and SPF indicates that the disputed domain name may be used to mislead Internet users.

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, "gov" 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 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 is not commonly known under the disputed domain name and has not been authorized to use the Complainant's marks. Moreover, the passive holding of the disputed domain name does not constitute a bona fide offering of goods or services. 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.

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.

The Panel finds it unlikely that the Respondent was unaware of the Complainant's well-known trademark when registering the disputed domain name, as the disputed domain name not only includes the trademark in its entirety, but also the term "gov" which is commonly associated with government entities such as the Complainant. Moreover, the registration of the Complainant's trademark predates the registration of the disputed domain name by several years. The Panel also finds that the configuration with MX and SPF records supports a bad faith finding, as such configuration makes the disputed domain name capable of being used for dishonest purposes.

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. [WIPO Overview 3.0](#), section 3.3. Having reviewed the available record, the Panel notes the distinctiveness or reputation of the Complainant's trademark, and the composition of the disputed domain name, and finds that in the circumstances of this case the passive holding of the disputed domain name does not prevent a finding of bad faith under the Policy.

As such, 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 <hmrc-gov.help> be transferred to the Complainant.

/Halvor Manshaus/

Halvor Manshaus

Sole Panelist

Date: March 11, 2025