

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. RRR Dasd
Case No. D2025-0710

1. The Parties

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

The Respondent is RRR Dasd, United States of America.

2. The Domain Name and Registrar

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

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on February 21, 2025. On February 21, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On February 21, 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 February 21, 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 February 24, 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 February 27, 2025. In accordance with the Rules, paragraph 5, the due date for Response was March 19, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on March 20, 2025.

The Center appointed Peter Kružliak as the sole panelist in this matter on March 26, 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 in charge of tax collection, distribution of certain state benefits, and the administration of various regulatory frameworks within the government of the United Kingdom (“UK”) and has been known by the name “HMRC” (an acronym for “His Majesty’s Revenue and Customs”) since 2005.

The Complainant also owns UK trademark registration HMRC (word) No. UK00002471470 filed on November 5, 2007, and registered March 28, 2008, for goods and services in classes 9, 16, 35, 36, 41, and 45 (the “HMRC Trademark”).

The Complainant provided evidence of a large number of media reports and prominent results in the Google Internet search engine using the word “HMRC”, as well evidence demonstrating that it has been impersonated numerous times in the past and has been successful in enforcing its rights in numerous other prior UDRP proceedings. The Complainant also operates a website within the UK Government’s official portal which can be accessed through the domain name <hmrc.gov.uk>.

The disputed domain name was registered December 05, 2024. The Respondent is an individual from the United States of America. The disputed domain name was configured with mail exchanger (“MX”) records so that the disputed domain name could be used to receive emails through technical means. The disputed domain name originally resolved to pay-per-click website, at the time of this Decision it resolves to an inactive website.

The Respondent did not respond to the Complaint or otherwise engage in the proceedings.

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, as with other tax authorities around the globe, it and its customers are frequently targeted by phishing, online scams, and other criminality.

The Complainant contends that the disputed domain name is confusingly similar to its registered and unregistered marks in that it only differs by the addition of the term “gb”, seemingly in this context an initialism of “Great Britain”. According to the Complainant viewed as a whole, the Complainant’s mark is the most prominent, dominant, and distinctive element of the disputed domain name. When combined with the Complainant’s well-known mark, the adornment “gb” does not dispel any possibility of confusion but, instead, does the opposite and increases the potential for confusion among Internet users.

Furthermore, the Complainant contends that the Respondent has no rights or legitimate interests in respect of the disputed domain name since:

- the Respondent, has not been commonly known by the names “hmrc” or “gb hmrc” prior to or after the registration of the disputed domain name. The Respondent is not a licensee of the Complainant and has not received any permission, consent or acquiescence from the Complainant to use its marks or name in association with the registration of the disputed domain name or, indeed, any domain name, service, or product. Nor has the Complainant found anything to suggest that the Respondent owns any trademarks that incorporate or are similar or identical to the terms “hmrc” or “gb hmrc”;

- the Respondent specifically cannot claim a legitimate fair use interest, as the nature of the disputed domain name carries a risk of implied affiliation with the Complainant who is Great Britain's governmental tax authority and as such, the term "gb" (commonly short for Great Britain) "indicat[es] services related to the brand";
- the Respondent is not making a legitimate noncommercial or fair use of the disputed domain name, which resolves to pay-per-click website and the disputed domain name used the attractive force of the Complainant's well-known mark, combined with a geographical term of the Complainant's location to misdirect users to third-party advertising;
- the Respondent set up MX records, which means that the disputed domain name can be used for email communication and any email originating from the disputed domain name would be highly confusing or misleading to the Complainant's employees, business partners, agencies or clients; and
- the Respondent did not respond to any communication.

And finally, the Complainant submits that the disputed domain name has been registered and is being used in bad faith arguing that:

- given that the Complainant's name and marks are long-established and well-known, it is inconceivable that the Respondent did not have the Complainant firmly in mind when it registered the disputed domain name;
- it is well-established under the Policy that in most circumstances the display of pay-per-click advertising in association with a domain name that is confusingly similar to a complainant's trademark is sufficient on its own for a finding of registration and use in bad faith;
- since the disputed domain name is confusingly similar to the Complainant's marks, that anyone receiving an email originating from the disputed domain name would reasonably assume that it was sent from the Complainant; and
- the provision of false contact information by the Respondent is indicative of bad faith.

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 the HMRC Trademark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.2.1.

The entirety of the HMRC Trademark is reproduced within the disputed domain name and although the addition of another term, "gb-", 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 generic Top-Level Domain of the disputed domain name may be disregarded in determining identity and confusing similarity. [WIPO Overview 3.0](#), section 1.11.1.

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

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.

According to the available record the disputed domain name resolved to a pay-per click website and presently resolves to an inactive page, which cannot be considered according to the Panel as bona fide offering of goods or services considering the circumstances, and the Respondent did not provide any evidence of demonstrable preparations for use of the disputed domain name.

The available record also does not show any trademark registrations or earlier relevant rights of the Respondent corresponding to the disputed domain name, nor is the Respondent commonly known by the disputed domain name.

Finally, there is no evidence to suggest that the use of the disputed domain name by the Respondent is legitimate noncommercial or fair use. The HMRC Trademark is included in its entirety in the disputed domain name. The Panel finds that the other term included in the disputed domain name – “gb-” – is clearly in reference to the UK, where the Complainant is active in its official governmental functions. Hence, the disputed domain name carries a risk of implied affiliation to the Complainant, which prevents a finding of any legitimate noncommercial or fair use on the part of the Respondent. [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.

In the present case, the Panel notes that the HMRC Trademark is of a distinctive nature, has significant Internet presence and is not associated with the Respondent in any way. Based on the composition of the disputed domain name, especially the addition of the term “gb-”, it is highly unlikely that the disputed domain name was created without knowledge of the Complainant’s trademark and its official and governmental functions. The Panel further points out to the reasoning contained in Section 6.B. that the disputed domain name carries a risk of implied affiliation with the Complainant and that the Respondent has not sought to claim, let alone establish, that the Respondent has rights or legitimate interests in the disputed domain name, as well as to the fact that the disputed domain name originally resolved to pay-per-click website, which supports the finding that the Respondent has intentionally attempted to attract, for commercial gain, Internet users to its website by creating a likelihood of confusion with the Complainant’s trademark. [WIPO Overview 3.0](#), section 3.1.4. Thus, the Panel finds the Respondent has registered the disputed domain name in bad faith.

Moreover, the Complainant has provided evidence that MX records were set up for the disputed domain name, enabling the Respondent to send emails using the disputed domain name. Noting, inter alia, the composition of the disputed domain name, the activation of MX records here carries a significant risk that the disputed domain name may be used for phishing or other fraudulent purposes. [WIPO Overview 3.0](#), section 3.4.

And finally, at the time of the Decision, the disputed domain name resolved to an inactive page. 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 (i) the composition of the disputed domain name, as well as the failure of the Respondent to (a) file a response or (b) provide any evidence of actual or contemplated good-faith use and finds that in the circumstances of this case the passive holding of the disputed domain name at the time of the Decisions does not prevent a finding of bad faith under the Policy.

Having reviewed the record, the Panel finds the Respondent's registration and use of the disputed domain name constitutes bad faith under the Policy, thus 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 <gb-hmrc.com> be transferred to the Complainant.

/Peter Kružliak/

Peter Kružliak

Sole Panelist

Date: April 9, 2025