

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. chizzy tech
Case No. D2025-2468

1. The Parties

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

The Respondent is chizzy tech, Nigeria.

2. The Domain Name and Registrar

The disputed domain name <contacthmr-c.uk.org> is registered with Global Domain Group LLC (the "Registrar").

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the "Center") on June 23, 2025. On June 23, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On June 25, 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, Global Domain Group Privacy Service) and contact information in the Complaint. The Center sent an email communication to the Complainant on June 25, 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 June 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 July 2, 2025. In accordance with the Rules, paragraph 5, the due date for Response was July 22, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on July 23, 2025.

The Center appointed C. K. Kwong as the sole panelist in this matter on July 30, 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 the registered owner of trademarks consisting of/and embodying the expression “HMRC”. As claimed in the amended Complaint and referred to in Annex 08 of the amended Complaint, these registrations include:

Jurisdiction	Registration No.	International Classification of goods/services
United Kingdom	Registration No. UK00002471470 for the HMRC, registered on March 28, 2008	9, 16, 35, 36, 41 and 45

The Complainant, while officially recognized as “His Majesty's Revenue and Customs“, is commonly referred to as “HM Revenue and Customs” or simply “HMRC”. Its current name was adopted as a result of the merger between the Inland Revenue and HM Customs and Excise of the United Kingdom (“UK”) in 2005.

The Complainant functions as a non-ministerial department within the government of the UK, tasked with the vital responsibilities of tax collection, distribution of certain state benefits, and the administration of various regulatory frameworks. Being the tax authority of the UK Government, the Complainant serves as a direct point of contact and provider of services for nearly every individual and business in the UK.

The Complainant operates a website at the URL “www.gov.uk/government/organisations/hm-revenue-customs”. (Annex 03 of the amended Complaint). This site can also be accessed through the domain name <hmrc.gov.uk>.

The disputed domain name was registered on April 15, 2025, and at the time of filing of the Complaint, did not resolve to any active website.

Other than the particulars shown in the printout of the database searches conducted by the Complainant on the Whois Database (Annex 1 to the amended Complaint), and the MX and SPF records connected to the disputed domain name (Annex 6 to the amended Complaint), there is no evidence concerning the background, businesses or activities of the Respondent.

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 for the following reasons:

- Registrations of the Complainant’s HMRC mark pre-dates the registration of the disputed domain name by more than 17 years.
- The Complainant its abbreviated name “HMRC” is very well known in the UK and around the world.

The disputed domain name only differs from the HMRC mark by the addition of the terms “contact” and “-uk”. These adornments are inherently associated with the Complainant, being the UK Government tax authority, and its contact and support lines. The terms “contact” and “UK” do not dispel any possibility of confusion but do the opposite and increase the potential for confusion among Internet users.

There is no evidence that the Respondent has been commonly known by the names HMRC or CONTACT HMRC UK 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 the HMRC mark in association with the registration of the disputed domain name or any service or product.

There is nothing to suggest that the Respondent owns any trademarks that incorporate or are similar or identical to the terms HMRC or CONTACT HMRC UK.

The disputed domain name’s zone file is configured with MX and SPF records, which means that the disputed domain name can be effectively used for email communication (Annex 06 of the amended Complaint).

The Respondent did not reply to the correspondence of the Complainant’s agent.

The Respondent has no rights or legitimate interests in the disputed domain name.

As the Complainant’s abbreviated name HMRC and its HMRC mark are long-established and well-known, it is inconceivable that the Respondent did not have the Complainant in mind when it registered the disputed domain name.

The disputed domain name has always resolved to an “Index of” website without any meaningful content. The non-use of a domain name would not prevent a finding of bad faith under the doctrine of passive holding in the circumstances of this case.

B. Respondent

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

6. Discussion and Findings

6.1. Service of Documents

Having considered the records in the case file, the Panel is satisfied that the Center has discharged its responsibility under paragraph 2(a) of the Rules to employ reasonably available means calculated to achieve actual notice to the Respondent of the Complaint.

6.2. Substantive Issues: The Three Elements

In rendering its decision, the Panel must adjudicate the dispute in accordance with paragraph 15(a) of the Rules which provides that, “[t]he Panel shall decide a complaint on the basis of the statements and documents submitted and in accordance with the Policy, these Rules and any rules and principles of law that it deems applicable”. Paragraph 14(b) of the Rules further provides that, “if a Party, in the absence of exceptional circumstances, does not comply with any provisions of, or requirement under these Rules or any requests from the Panel, the Panel shall draw such inferences therefrom as it considers appropriate”.

The said three elements are considered below.

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 and is recognizable 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.

The addition of other expressions "contact" and "-uk" here, do not prevent a finding of confusing similarity between the disputed domain name and the Complainant's HMRC mark. The word "contact" being placed in front of HMRC reflects and describes a step in the process of the Complainant's communications and dealings with the public in the carrying out of its functions and services. The expression "-uk" serves to indicate the geographical area in which the Complainant operates. These expressions do not prevent a finding of confusing similarity between the disputed domain name and the HMRC mark for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.8.

It is well-established practice to disregard the generic Top-Level Domain ("gTLD") ".org" when assessing whether a domain name is identical or confusingly similar to the mark in issue. [WIPO Overview 3.0](#), section 1.11.2

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.

Further, the Panel notes that the name of the Respondent does not correspond in any way with the disputed domain name. From the evidence available to the Panel, the Respondent does not appear to be commonly known as "contacthmrc-uk". There is also no evidence available to demonstrate any legitimate noncommercial or fair use of the disputed domain name by the Respondent.

The Complainant has also confirmed that it has not licensed or authorized the Respondent to use its trademark HMRC in any way.

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.

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 Complainant registered its HMRC trademark as detailed in Section 4 of this Decision above at least 17 years before the registration of the disputed domain name by the Respondent in 2025.

The incorporation of the HMRC trademark entirely as part of the disputed domain name without any explanation, and the Complainant's prior substantial and extensive use of its trademark and trade name to conduct its business through its official website at "www.hmrc.gov.uk" using the Complainant's HMRC mark, as well as the frequent references to the Complainant and its trademark on Internet searches using the term "HMRC", lead to the conclusion that the Respondent was aware of or should have been aware of the existence of the Complainant and its trademark HMRC at the time of the registration of the disputed domain name.

Although the disputed domain name resolves to an inactive website, as discussed in [WIPO Overview 3.0](#), section 3.3, it does not prevent a finding of bad faith under the circumstances of this case. On the other hand, there is potential use of the disputed domain name for email purpose (Annex 6 to the amended Complaint).

Based on the available record, the Panel cannot conceive of any use by the Respondent of the disputed domain name that would not be a bad-faith use. The additional terms "contact" and "-uk" in the disputed domain name suggest an invitation or action by the internet user to contact the Complainant in the UK by using a link to which the disputed domain name resolves but which in fact does not belong to the Complainant. Some degree of deception or confusion would seem to be inevitable in any use by the Respondent of the disputed domain name. The use of the term "hmrc" in the disputed domain name is likely to create confusion with the Complainant's mark.

The Panel finds that the disputed domain name has been registered and used in bad faith under paragraph 4(a)(iii) 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 <contacthmrc-uk.org> be transferred to the Complainant.

/C. K. Kwong/

C. K. Kwong

Sole Panelist

Date: August 13, 2025