

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Alain Boaz
Case No. D2025-2469

1. The Parties

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

The Respondent is Alain Boaz, United Kingdom.

2. The Domain Name and Registrar

The disputed domain name <hmrc-ukgov.org> is registered with NameSilo, 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 23, 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 (Domain Administrator, See PrivacyGuardian.org) and contact information in the Complaint. The Center sent an email communication to the Complainant on June 24, 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 27, 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 Gill Mansfield as the sole panelist in this matter on July 28, 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, officially known as “His Majesty’s Revenue and Customs” and commonly referred to as “HM Revenue and Customs” or HMRC, is a non-ministerial department within the government of the United Kingdom (“UK”). The Complainant can trace its history back from the Board of Taxes which was established under the reign of Charles II in 1665, and the Board of Inland Revenue, created by statute in 1849. The Complainant, as it exists today under its current name, came into being in April 2005 as a result of a merger between the Inland Revenue and HM Customs and Excise. The Complainant is entirely responsible for managing and gathering direct taxes in the UK, which encompass income tax, corporation tax, capital gains tax, and inheritance tax. Additionally, it oversees the collection of indirect taxes like value added tax, excise duties, stamp duty land tax as well as various environmental taxes. It also handles the collection of national insurance contributions, the distribution of child benefit and certain other forms of state benefits and support. It is involved in the processing of payments for tax credits and ensuring enforcement of the national minimum wage. As the tax authority for the UK government, the Complainant serves as a direct point of contact and provider of services for nearly every individual and company in the UK.

The Complainant has the following relevant UK trademark registrations:

United Kingdom trademark registration number 2471470 for HMRC (word mark) registered on March 28, 2008, in classes 9, 16, 35, 36, 41 and 45.

United Kingdom trademark registration number 3251234 for HM REVENUE AND CUSTOMS (figurative mark) registered on December 29, 2017, in classes 9, 16, 35, 36, 41 and 45.

It operates a website within the UK government’s official portal at “www.gov.uk/government/organisations/hm-revenue-customs” which can also be accessed via the domain name <hmrc.gov.uk>.

The disputed domain name was created on May 10, 2025, and it resolves to a parked page. The Complainant’s agent attempted to contact the Respondent via the Whois privacy provider’s contact form on May 14, 2025, and 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.

Notably, the Complainant contends that the disputed domain name is confusingly similar to the Complainant’s mark in that it only differs by the addition of “uk” and the abbreviation “gov” which the Complainant avers stand for United Kingdom and government respectively. The Complainant contends that these additions are inherently associated with the Complainant and its activities as the governmental tax authority for the UK. It argues that the Complainant’s mark is the most prominent, dominant and distinctive element of the disputed domain name and that the additions of “uk” and “gov” don’t dispel the possibility of confusion but do the opposite and increase the potential for confusion among Internet users. They also assert that the Top-Level Domain (TLD) “.org” can be ignored for purposes of the comparison of the disputed domain name to the Complainant’s mark.

The Complainant further contends that the Respondent does not have any rights or legitimate interests in the disputed domain name. The Complainant states that it has found no evidence that the Respondent has been commonly known by the names HMRC or HMRC UK GOV 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 or consent from the Complainant to use its marks or name in association with the registration of the disputed domain name, or any domain name, service or product. The Complainant also argues that the Respondent cannot claim a legitimate “fair use” interest as the disputed domain name carries a risk of implied affiliation, and that the disputed domain name has not been used in connection with a bona fide offering of goods or services as it does not resolve to an active website. The Complainant also asserts that Mail Exchange (MX) and Sender Policy Framework (SPF) records for the disputed domain name have been configured and that any email originating from the dispute domain name would be highly confusing and misleading to the Complainant’s employees, business partners, agencies or clients who would assume it was sent from the Complainant. It also observes that the Respondent did not reply to communications sent by the Complainant’s agent.

Finally, the Complainants contends that the disputed domain name was registered and is being used in bad faith. It states 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, and that the dispute domain name is extremely likely to confuse Internet users trying to find the Complainant. The Complainant also asserts that the passive holding of the dispute domain name constitutes bad faith. In making this argument it notes the distinctiveness and reputation of the Complainant’s trademark, the lack of response from the Respondent and the fact that the Respondent put forward no evidence of any contemplated good faith use, the Respondent’s concealing of its identity and the implausibility of any good faith use to which the disputed domain name could be put.

B. Respondent

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

6. Discussion and Findings

Under paragraph 4(a) of the Policy the Complainant carries the burden of proving:

- (i) that the disputed domain name is identical or confusingly similar to a trademark or service mark in which the Complainant has rights, and
- (ii) that the Respondent has no rights or legitimate interests in respect of the disputed domain name, and
- (iii) that the disputed domain name has been registered and is being used in bad faith.

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 HMRC 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 the addition of the term “-ukgov”) 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 applicable TLD in a domain name is viewed as a standard registration requirement and as such is disregarded under the first element confusing similarity test. [WIPO Overview 3.0](#), section 1.11.1. As such, the TLD “.org” in the disputed domain name is disregarded for the purposes of the first element confusing similarity test.

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.

The Respondent is not a licensee of the Complainant and has not received any permission or consent from the Complainant to use the Complainant’s HMRC trademark in connection with the disputed domain name, or indeed any domain name, product or service. The Respondent is not commonly known by the disputed domain name, nor (given the composition of the disputed domain name) could there be any plausible argument that it is. There is also no evidence of use, or demonstrable preparations to use, the disputed domain name for a bona fide offering of goods or services, or evidence of legitimate noncommercial or fair use of the disputed domain name. On the contrary, the disputed domain name resolves to a parked page.

The Panel notes that the disputed domain name itself comprises the Complainant’s well-known HMRC mark with the addition of the term “-ukgov”. The Panel also notes that the term “UK” is an initialism for the United Kingdom and that “gov” is regularly used as an abbreviation of the English word “government”. As the Complainant is the tax authority for the United Kingdom and operates as a non-ministerial government department, it is clear that these additional terms used in conjunction with the Complainant’s HMRC trademark serve to further reinforce the impression that the disputed domain name is connected with the Complainant as the governmental tax authority for the UK. In addition, the disputed domain name closely resembles the Complainant’s own legitimate domain name <hmrc.gov.uk>. Collectively, this falsely creates the impression that the disputed domain name is that of the Complainant, or related to, linked to or affiliated with the Complainant.

The Panel finds that the composition of the disputed domain name is such as to carry a risk of implied affiliation that cannot constitute fair use, as it effectively impersonates the Complainant, or suggests affiliation with, or sponsorship or endorsement by, the Complainant. [WIPO Overview 3.0](#), section 2.5.1.

Further, under paragraph 14(b) of the Rules, the Panel may draw from the lack of response of the Respondent such inferences as it considers appropriate. The Panel is of the view that the lack of response from the Respondent corroborates the absence of any rights or legitimate interests of the Respondent in the disputed domain name.

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.

In the present case, the Panel notes that the record shows the long history and reputation in the Complainant's trademark and that the Complainant is frequently referenced online and in the media in the UK and internationally. In contrast, the disputed domain name was only registered by the Respondent in May 2025.

The Panel also notes the structure and composition of the disputed domain name comprising of the Complainant's distinctive and well-known HMRC trademark combined with the terms "uk" and "gov" which (as noted above) are generally recognised as being abbreviated terms for the "United Kingdom" and "government". These are terms which are inherently associated with the Complainant and its activities. Given the combination of these terms with the Complainant's HMRC trademark, the fact that the disputed domain name closely corresponds to the Complainant's own legitimate domain name, and the reputation in the Complainant's trademark, the Panel finds that it is implausible that the Respondent was unaware of the Complainant's trademark and did not have the Complainant's mark in mind at the date on which the disputed domain name was registered.

The record shows that the disputed domain name does not resolve to an active website and resolves to a parked page.

Panels have found that the non-use of a domain name (including a blank or "coming soon" page) 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 and 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.

Finally, the Panel notes that the record shows that MX and SPF records have been configured so as to allow email to be sent from the disputed domain name. The record also shows that the Complainant and those who use its services are frequent targets of illicit online activity, deceptive emails and attempts to fraudulently obtain sensitive data and payment. Having regard to all of the circumstances of this proceeding, the Panel further concludes that the disputed domain name constitutes an ongoing threat to the Complainant due to its inherently misleading nature which renders any legitimate use of the disputed domain name implausible.

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-ukgov.org> be transferred to the Complainant.

/Gill Mansfield/

Gill Mansfield

Sole Panelist

Date: August 11, 2025