

## **ADMINISTRATIVE PANEL DECISION**

The Commissioners for HM Revenue and Customs v. pino chete  
Case No. D2025-2778

### **1. The Parties**

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

The Respondent is pino chete, United Kingdom.

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

The Domain Name <help-hmrc.com> is registered with GMO Internet, Inc. d/b/a Discount-Domain.com and Onamae.com (the “Registrar”).

### **3. Procedural History**

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on July 15, 2025. On July 15, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Domain Name. On July 16, 2025, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the Domain Name which differed from the named Respondent (Redacted For Privacy) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 16, 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 July 25, 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 28, 2025. In accordance with the Rules, paragraph 5, the due date for the Response was August 17, 2025. The Respondent did not submit any Response. Accordingly, the Center notified the Respondent's default on August 25, 2025.

The Center appointed Jon Lang as the sole panelist in this matter on August 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 recognized as "His Majesty's Revenue and Customs" is commonly referred to as "HM Revenue and Customs" or simply "HMRC". It functions as a non-ministerial department within the government of the United Kingdom ("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 within the UK Government's official portal at the URL "www.gov.uk/government/organisations/hm-revenue-customs" which can also be accessed through the domain name <hmrc.gov.uk>.

The Complainant is the proprietor of the following UK trademark – Reg No. 2471470 for HMRC with a registration date of March 28, 2008.

The Respondent is located in the United Kingdom. Other than that, little is known about the Respondent.

The Domain Name was created on May 30, 2025. It does not resolve to an active website although its technical set up is such that it is configured with Mail Exchanger ("MX") records, which means that the disputed domain name can be used for email communication.

The Complainant attempted to resolve this issue prior to the filing of the Complaint by having its agent contact the Respondent via the registrar's contact form, but no response was received.

#### **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 Domain Name.

A brief summary of the Complainant's contentions is set out below.

The Domain Name is confusingly similar to trademarks or service marks in which the Complainant has rights.

The Domain Name is confusingly similar to its trademarks, differing only by the addition of the dictionary word "help". Given that it is the governmental tax authority in the UK, the Complainant offers help to businesses and individuals with all things tax related and as such, the adornment "help" is inherently associated with it and its activities. The Complainant's mark is the most prominent, dominant and distinctive element of the Domain

Name and so when combined with the Complainant's well-known mark, the adornment "help" does not dispel any possibility of confusion but, instead, does the opposite and increases the potential for confusion.

The generic Top-Level Domain ("Gtld") ".com" is required only for technical reasons and can be ignored for the purposes of comparison of the Domain Name to the Complainant's marks. Equally, the hyphen in the Domain Name does nothing to distinguish the Domain Name from the Complainant's name and marks.

The Respondent has no rights or legitimate interests in respect of the Domain Name.

The Complainant has found no evidence that the Respondent has been commonly known by the names HMRC or HELP HMRC prior to or after registration of the 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.

The Complainant has found nothing to suggest that the Respondent owns any trademarks that incorporate or are similar or identical to the terms HMRC or HELP HMRC or any evidence that the Respondent has ever traded or operated as HMRC or HELP HMRC.

The Respondent cannot claim a legitimate "fair use" interest as the nature of the Domain Name carries a risk of implied affiliation despite not being identical to the Complainant's marks given that the adornment, "help" is indicative of services related to the trademarks. The Respondent cannot therefore derive a legitimate interest in the Domain Name.

The Domain Name does not resolve to an active website and thus constitutes a passive holding and, as such, it has not been used in connection with a bona fide offering of goods or services. The Respondent cannot obtain or derive any rights or legitimate interests through its passive holding of the Domain Name.

The Domain Name is configured with MX records (such that it can effectively be used for email communication). Given that the Domain Name, at worst, directly impersonates the Complainant or, at best, carries a high risk of implied affiliation, any email originating from the Domain Name would be highly confusing or misleading to the Complainant's employees, business partners, agencies or clients. Use of the Domain Name for email services would not give the Respondent a legitimate interest in the Domain Name.

The Respondent did not reply to the communication sent via the registrar's contact form by the Complainant's agent.

A bona fide registrant would likely have responded with evidence of a good faith use and its failure to do so indicates that the Respondent is unable to put forward any evidence of actual or contemplated good faith use.

The Domain Name was registered and is being used in bad faith

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 Domain Name. It is likely that Internet users who directly type the Domain Name into their browsers, or find it through a search engine, will be looking for a website operated by the Complainant rather than the Respondent. The Domain Name is in and of itself extremely likely to confuse Internet users trying to find the Complainant. The likelihood of confusion and the lack of rights is such that bad faith may be inferred.

The Domain Name is passively held and to the best of the Complainant's knowledge, it never resolved to an active website. Given that 1) the Complainant is very well known in both the UK and beyond and its marks have been used for many years prior to registration of the Domain Name, 2) that the Respondent did not respond to

the Complainant's letter and has put forward no evidence of any contemplated good faith use, 3) the Respondent has caused or allowed its details to be redacted from the public Whois, and 4) the implausibility of any good faith use to which the domain name may be put given the fame, widespread use and reputation of the Complainant (such that it is inconceivable that the Respondent could have registered the Domain Name without the Complainant's marks in mind and with good-faith intentions), it is more likely than not that the Respondent registered the Domain Name to deceive Internet users (for unlawful purposes) into believing that it had been registered by or operated on behalf of the Complainant.

Given that the Domain Name is confusingly similar to the Complainant's marks, anyone receiving an email originating from the Domain Name (it being configured with MX records and therefore capable of being used for email communication), would reasonably assume that it was sent from the Complainant. The configuration of MX records for email is indicative of probable use of the Domain Name for the purpose of impersonating the Complainant and misleading Internet users.

## **B. Respondent**

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

## **6. Discussion and Findings**

Paragraph 4(a) of the Policy requires a complainant to prove: (i) that a respondent has registered a domain name which is identical or confusingly similar to a trademark or service mark in which a complainant has rights; (ii) that the respondent has no rights or legitimate interests in respect of the domain name; (iii) that the domain name has been registered and is being used in bad faith. A complainant must prove each of these three elements to succeed.

### **A. Identical or Confusingly Similar**

The Complainant is the proprietor of the UK trademark HMRC and given its wide use and renown, also enjoys unregistered rights in the HMRC mark.

It is well accepted that the first element of the three-part test under the Policy 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(s) and the disputed domain name. WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("[WIPO Overview 3.0](#)"), section 1.7.

Ignoring the gTLD ".com" (as the Panel may do for comparison purposes), the Domain Name comprises the HMRC trademark, preceded by the word "help", the two components of the Domain Name separated by a hyphen.

Given that the HMRC mark and Domain Name are not identical, the issue of confusing similarity must be considered.

Application of the confusing similarity test under the UDRP typically involves "a side-by-side comparison of the domain name and the textual components of the relevant trademark to assess whether the mark is recognizable within the disputed domain name." (section 1.7 of the [WIPO Overview 3.0](#)). Section 1.7 goes on to provide "[...] in cases where a domain name incorporates the entirety of a trademark, [...] the domain name will normally be considered confusingly similar to that mark for purposes of UDRP standing".

The HMRC trademark is incorporated in its entirety within the Domain Name and clearly recognizable. The addition of the preceding word “help” does not prevent a finding of confusing similarity. The hyphen in the Domain Name does nothing to distinguish the Domain Name from the Complainant’s HMRC mark.

The Panel finds that the Domain Name is confusingly similar to the HMRC trademark for the purposes of the Policy and thus paragraph 4(a)(i) of the Policy has been established.

## **B. Rights or Legitimate Interests**

By its allegations, the Complainant has made out a prima facie case that the Respondent lacks rights or legitimate interests in the Domain Name.

Accordingly, the burden of production shifts to the Respondent to come forward with arguments or evidence demonstrating that it does in fact have such rights or legitimate interests. The Respondent has not done so and accordingly, the Panel is entitled to find, given the prima facie case made out by the Complainant, that the Respondent indeed lacks rights or legitimate interests in the Domain Name. Despite the lack of any answer to the Complaint however, the Panel is entitled to consider whether there would be anything inappropriate in such a finding.

A respondent can show it has rights to or legitimate interests in a domain name in various ways even where, as is the case here, it is not licensed by or affiliated with a complainant. For instance, it can show that it has been commonly known by the domain name or that it is making a legitimate noncommercial or fair use of the domain name without intent for commercial gain to misleadingly divert consumers or to tarnish the trademark or service mark at issue. Here, however, the Respondent is not commonly known by the Domain Name. Nor can it be said that there is legitimate noncommercial or fair use. There is no active use at all and a passive holding of a confusingly similar domain name cannot establish rights or legitimate interests in the circumstances of this case.

In any event, given that any noncommercial or fair use must be without intent to mislead, even if the Respondent could point to some use, it is unlikely it would be regarded as legitimate or fair use, given that the Domain Name is confusingly similar to the Complainant’s HMRC mark and very likely to create a false impression of association with the Complainant. Section 2.5 of [WIPO Overview 3.0](#) deals with some factors UDRP panels look at in assessing fair use and provides; “Fundamentally, a respondent’s use of a domain name will not be considered ‘fair’ if it falsely suggests affiliation with the trademark owner; the correlation between a domain name and the complainant’s mark is often central to this inquiry. [...] Even where a domain name consists of a trademark plus an additional term (at the second- or top-level), UDRP panels have largely held that such composition cannot constitute fair use if it effectively impersonates or suggests sponsorship or endorsement by the trademark owner”.

A respondent can also show that it is using a domain name in connection with a bona fide offering of goods or services. Whilst it appears that no use is being made of the Domain Name at present, given the high likelihood of a false impression being created if it were to be used, it is unlikely that any use in the future would be treated as bona fide. In fact, the configuration of the Domain Name with MX records suggests the possibility of the confusingly similar Domain Name being used to actively deceive Internet users into believing that email communications originate from the Complainant. Such use would not of course give the Respondent rights or a legitimate interest in the Domain Name.

There is no evidence before this Panel that the Respondent has rights or legitimate interests in the Domain Name. The Respondent has not come forward with a Response and it can only be assumed that there is nothing it could say that might support an assertion that it does in fact have rights or legitimate interests in the Domain Name.

Accordingly, the Panel finds that the Complainant has fulfilled the requirements of paragraph 4(a)(ii) of the Policy.

### **C. Registered and Used in Bad Faith**

Paragraph 4(b) of the Policy provides a number of non-exclusive scenarios which may evidence a respondent's bad faith. They include, for instance, a respondent registering a domain name in order to prevent an owner of the trademark or service mark to which it is said to be confusingly similar or identical, from reflecting the mark in question in a corresponding domain name (provided that the respondent has engaged in a pattern of such conduct). A respondent registering a domain name primarily for the purposes of disrupting the business of a competitor is another scenario, as is a respondent intentionally attempting to attract, for commercial gain, Internet users to its website by creating a likelihood of confusion with a complainant's mark as to the source, sponsorship, affiliation or endorsement of its website or of products or services on it.

Sometimes, particularly in cases where nothing at all is done with a domain name, it is not possible for a complainant to demonstrate a precise literal application of one of the paragraph 4(b) scenarios. However, given that such scenarios are non-exclusive and simply illustrative, this matters not as long as there is evidence demonstrating that a respondent seeks to take unfair advantage of, or to abuse a complainant's trademark. Such behaviour would satisfy the general principle underlying the bad faith requirement of the Policy.

Given the composition of the Domain Name, it is unlikely that the Respondent did not know of the Complainant and its HMRC trademark. The Domain Name incorporates entirely the initialism "HMRC" that is very well known in the UK and around the world as referring to the Complainant. It would have been obvious that any use of it would very likely create a risk of misleading Internet users into believing that the Domain Name, any website to which it resolved or e-mail originating from it, was owned by, associated with or emanated from the Complainant. The addition of "-help" preceding the HMRC mark would hardly ameliorate the risk of Internet users being deceived and indeed, would likely increase such risk.

The Domain Name has the hallmarks of bad faith registration and use. It is inherently misleading and it is difficult to contemplate any good faith or legitimate use. It cries out for explanation, but none has been provided.

The fact that no use is being made of the Domain Name (and hence passively held), does not prevent a finding of bad faith registration and use.

Section 3.3 of the [WIPO Overview 3.0](#), provides; "While panelists will look at the totality of the circumstances in each case, factors that have been considered relevant in applying the passive holding doctrine include: (i) the degree of distinctiveness or reputation of the complainant's mark, (ii) the failure of the respondent to submit a response or to provide any evidence of actual or contemplated good-faith use, (iii) the respondent's concealing its identity or use of false contact details (noted to be in breach of its registration agreement), and (iv) the implausibility of any good faith use to which the domain name may be put".

The Domain Name incorporates the distinctive and widely known HMRC mark. No Response was filed or evidence of actual or contemplated good faith use provided (and none would seem plausible). Noting the fame of the Complainant's trademark, the passive holding of the Domain Name in the circumstances of this case, supports a finding of bad faith.

In all the circumstances, the Panel finds that, for the purposes of the Policy, there is evidence of both registration and use of the Domain Name in bad faith.

## **7. Decision**

For all the foregoing reasons, in accordance with paragraphs 4(i) of the Policy and 15 of the Rules, the Panel orders that the Domain Name <help-hmrc.com> be transferred to the Complainant.

*/Jon Lang/*

**Jon Lang**

Sole Panelist

Date: September 3, 2025