

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Privacy Department,
IceNetworks Ltd.

Case No. D2025-2787

1. The Parties

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

The Respondent is Privacy Department, IceNetworks Ltd., Iceland.

2. The Domain Name and Registrar

The disputed domain name <hmrc-tax.email> is registered with TLD Registrar Solutions Ltd. (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 disputed domain name. On July 15, 2025, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the disputed domain name which slightly differed from the named Respondent (IceNetworks Ltd.) 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 17, 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 Response was August 17, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on August 18, 2025.

The Center appointed Roger Staub as the sole panelist in this matter on August 29, 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 is a non-ministerial department within the government of the UK and in charge of, inter alia, tax collection and the collection of national insurance contributions. The Complainant, as it exists today under its current name, is a result of the merger between the Inland Revenue and HM Customs and Excise back in 2005. The Complainant operates a website within the UK Government’s official portal at the URL “www.gov.uk/government/organisations/hm-revenue-customs”, which site can also be accessed through the domain name <hmrc.gov.uk>.

The Complainant is the owner of the UK trademark No. UK00002471470 HMRC, registered on March 28, 2008, in Classes 9, 16, 35, 36, 41, and 45.

The Complainant contends that it also enjoys unregistered rights in the initials “HMRC” and that it is very well known in the UK and around the world as “HMRC”.

The disputed domain name was registered on June 19, 2025.

The disputed domain name resolves to an inactive page.

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.

First, the disputed domain name is identical or confusingly similar to a trademark or service mark in which the Complainant has rights. It only differs by the addition of the dictionary word “tax”. Viewed as a whole, the Complainant’s mark is the most prominent, dominant and distinctive element of the disputed domain name. The Top-Level Domain (“TLD”) “.email” is required only for technical reasons and can be ignored for the purposes of comparison of the disputed domain name to the Complainant’s marks. The same applies to the hyphen in the disputed domain name.

Second, the Respondent has no rights or legitimate interests in respect of the disputed domain name. The Complainant has found no evidence that the Respondent has been commonly known by the names HMRC or HMRC Tax 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. The Respondent cannot claim a legitimate “fair use” interest as the nature of the disputed domain name carries a risk of implied affiliation. The disputed domain name does not resolve to an active website and, thus, the disputed domain name has not been used in connection with a bona fide offering of goods or services. The disputed domain name’s zone file is configured with Mail Exchanger (“MX”) and Sender Policy Framework (“SPF”) records, which means that the disputed domain name can be effectively used for email communication. Finally, the Respondent did not reply to a letter sent via the Registrar’s contact form by the Complainant’s agent.

Third, the disputed domain name was registered and is being used in bad faith by the Respondent. 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

likely that Internet users who directly type the disputed 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. To the best of the Complainant's knowledge, the disputed domain name has never resolved to an active website. Such passive holding of the disputed domain name constitutes bad faith. The Complainant is very well known in both the UK and beyond. Attempting to impersonate the tax authority of the UK Government is incompatible with any contemplated good-faith use. Since the disputed domain name is confusingly similar to the Complainant's marks, anyone receiving an email originating from the disputed domain name would reasonably assume that it was sent from the Complainant. The Respondent selected the TLD ".email" because the Complainant operates support email channels as the tax authority of the UK Government. Therefore, the chosen TLD supports the Respondent's bad faith intentions.

B. Respondent

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

6. Discussion and Findings

According to the Policy, to qualify for a cancellation or transfer, the Complainant must prove each of the following:

First, the disputed domain name is identical or confusingly similar to a trademark or service mark to which the Complainant has rights.

Second, the Respondent has no rights or legitimate interests in respect of the disputed domain name.

Third, the disputed domain name has been registered and is being used in bad faith.

Since the Respondent did not submit a reply, the Panel may choose to accept the reasonable contentions of the Complainant as true. This Panel will determine whether those facts constitute a violation of the Policy that is sufficient to order the transfer of the disputed domain name (see *Joseph Phelps Vineyards LLC v. NOLDC, Inc., Alternative Identity, Inc., and Kentech*, WIPO Case No. [D2006-0292](#)).

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: "tax") may bear on the 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 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.

Moreover, the composition of the disputed domain name, incorporating the Complainant’s trademark with the term “tax” referring to the Complainant’s services, carries a risk of implied affiliation as it effectively impersonates or suggests sponsorship or endorsement by the Complainant. [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 disputed domain name resolves to an inactive page. Further, the Panel accepts the Complainant’s contention that its mark HMRC, which is entirely reproduced in the disputed domain name, is well known in the UK and beyond. The addition of the term “tax” to the Complainant’s mark HMRC in the disputed domain name further supports the Panel’s view that the Respondent must have been aware of the Complainant’s HMRC mark, when it registered the disputed domain name. The use of “tax” in combination with “hmrc” clearly makes a reference to the Complainant and its function as the tax collection department of the UK government. Internet users are likely to assume that the disputed domain name is owned by, or at least somehow linked to the Complainant.

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.

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 and reputation of the Complainant’s trademark, the composition of the disputed domain name and the absence of a Response by the Respondent 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.

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-tax.email> be transferred to the Complainant.

/Roger Staub/

Roger Staub

Sole Panelist

Date: September 10, 2025