

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Jim Harra
Case No. D2025-3911

1. The Parties

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

The Respondent is Jim Harra, Canada.

2. The Domain Name and Registrar

The disputed domain name <hmrc-revenue.online> is registered with Network Solutions, LLC (the "Registrar").

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the "Center") on September 25, 2025. On September 25, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On September 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 (Perfect Privacy, LLC) and contact information in the Complaint. The Center sent an email communication to the Complainant on September 26, 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 September 26, 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 September 30, 2025. In accordance with the Rules, paragraph 5, the due date for Response was October 20, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on October 24, 2025.

The Center appointed Brigitte Joppich as the sole panelist in this matter on November 3, 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,” functions as a non-ministerial department within the government of the United Kingdom (“UK”), tasked with the responsibilities of tax collection, distribution of certain state benefits, and the administration of various regulatory frameworks. The Complainant, as it exists today under its current name, came into being in April 2005 as a result of the merger between the Inland Revenue and HM Customs and Excise. This merger was formalized in The Commissioners for Revenue and Customs Act of 2005. The Complainant operates a website within the UK Government’s official portal at the URL “www.gov.uk/government/organisations/hm-revenue-customs”. This site can also be accessed through the domain name <hmrc.gov.uk>.

The Complainant is registered owner of the UK trademark no. UK00002471470 for HMRC, which was registered on March 28, 2008, and enjoys protection for goods and services in classes 9, 16, 35, 36, 41, and 45 (the “HMRC Mark”). Previous panels have held that the HMRC Mark is well known (See *The Commissioners for HM Revenue and Customs v. Andrey Maximov*, WIPO Case No. [D2022-2245](#); *The Commissioners for HM Revenue and Customs v. RRR Dasd*, WIPO Case No. [D2025-0710](#); *The Commissioners for HM Revenue and Customs v. Domain Administrator, See PrivacyGuardian.org / PostFlow*, WIPO Case No. [D2022-0918](#); *The Commissioners for HM Revenue and Customs v. Privacy Department, IceNetworks Ltd.*, WIPO Case No. [D2025-2787](#); *The Commissioners for HM Revenue and Customs v. Jason L Monroe*, WIPO Case No. [D2023-2743](#)).

The disputed domain name was registered on August 16, 2025, and resolves to a pay-per-click advertising webpage containing third-party commercial and tax related advertising links.

5. Parties’ Contentions

A. Complainant

With regard to the three elements specified in the Policy, paragraph 4(a), the Complainant contends that each of the three conditions is given in the present case.

(i) The disputed domain name is confusingly similar to the HMRC Mark in that it only differs by the addition of the suffix “revenue,” which is inherently associated with the Complainant and its activities.

(ii) The Complainant states that the Respondent has no rights or legitimate interests in the disputed domain name. It contends that the Respondent has not been commonly known by the names HMRC or HMRC REVENUE prior to or after the registration of the disputed domain name, that 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, that the Respondent does not own any trademarks that incorporate or are similar or identical to the terms “hmrc” or “hmrc revenue”, that the Respondent has never traded or operated as HMRC or HMRC REVENUE, that the Respondent’s use of the disputed domain name is no fair use under the Policy, and that the Respondent is not making a legitimate non-commercial of the disputed domain name.

(iii) Finally, the Complainant contends that the Respondent registered and used the disputed domain name in bad faith. It states that the Complainant’s name and marks are long-established and well-known and that it is inconceivable that the Respondent did not have the Complainant firmly in mind when it registered the disputed domain name. With regard to bad faith use, the Complainant argues that the disputed domain

name is in and of itself extremely likely to confuse Internet users trying to find the Complainant, and that it is well-established under the Policy that 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.

B. Respondent

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

6. Discussion and Findings

Under the Policy, paragraph 4(a), the Complainant must prove that each of the following three elements is present:

- (i) the disputed domain name is identical or confusingly similar to the Complainant's trademark; and
- (ii) the Respondent has no rights or legitimate interests in respect of the disputed domain name; and
- (iii) the disputed domain name has been registered and is being used in bad faith.

A. Identical or Confusingly Similar

The disputed domain name is confusingly similar to the HMRC Mark as it contains such trademark in its entirety, merely adding the generic English word "revenue", which is separated by a hyphen. The HMRC Mark, however, is obviously recognizable within the disputed domain name.

The Panel finds that the Complainant satisfied the requirements of the Policy, paragraph 4(a)(i).

B. Rights or Legitimate Interests

Even though the Policy requires the complainant to prove that the respondent has no rights or legitimate interests in the disputed domain name, it is the consensus view among UDRP panels that a complainant has to make only a prima facie case to fulfill the requirements of the Policy, paragraph 4(a)(ii). As a result, once a prima facie case is made, the burden of coming forward with evidence of the respondent's rights or legitimate interests in the disputed domain name will then shift to the respondent.

The Complainant has substantiated that the Respondent has no rights or legitimate interests in the disputed domain name. The Panel finds that the Complainant has made a prima facie case that the Respondent has no rights or legitimate interests in the disputed domain name and that the burden of production has been shifted to the Respondent.

The Respondent did not deny these assertions in any way and therefore failed to come forward with any allegations or evidence demonstrating any rights or legitimate interests in the disputed domain name.

Based on the evidence before the Panel, the Panel cannot find any rights or legitimate interests of the Respondent either. The use of the disputed domain name in connection with a website featuring commercial links is no bona fide use under the Policy.

Accordingly, the Panel finds that the Complainant has proven that the Respondent has no rights or legitimate interests in respect of the disputed domain name under the Policy, paragraphs 4(a)(ii) and 4(c).

C. Registered and Used in Bad Faith

The Panel is satisfied that the Respondent registered and used the disputed domain name in bad faith.

First, the Panel is satisfied that the Respondent registered the disputed domain name with full knowledge of the HMRC Mark and therefore in bad faith. As confirmed by previous decisions under the UDRP, the HMRC Mark is well-known. Given that the Respondent is using the disputed domain name in connection with a website featuring tax related advertising links, it is inconceivable that the Respondent has been unaware of the Complainant and its HMRC Mark when registering the disputed domain name.

Second, by fully incorporating the HMRC Mark into the disputed domain name and by using the disputed domain name in connection with a website featuring third-party commercial and tax related advertising links, the Respondent was, in all likelihood, trying to divert traffic intended for the Complainant's website to its own for commercial gain as set out under paragraph 4(b)(iv) of the Policy.

Consequently, the Panel finds that the Respondent registered and used the disputed domain name in bad faith and that the Complainant satisfied the requirements of paragraph 4(a)(iii) 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-revenue.online> be transferred to the Complainant.

/Brigitte Joppich/

Brigitte Joppich

Sole Panelist

Date: November 17, 2025