

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. sddww asd sda
Case No. D2025-4560

1. The Parties

The Complainant is The Commissioners for HM Revenue and Customs, United Kingdom (the “UK”), represented by Com Laude Limited, UK.

The Respondent is sddww asd sda, United States of America.

2. The Domain Name and Registrar

The disputed domain name <hmrc-taxes.info> is registered with NameSilo, LLC (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on November 4, 2025. On November 5, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On November 5, 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 (Privacy User #d7a1b15d, PrivacyGuardian.org llc) and contact information in the Complaint. The Center sent an email communication to the Complainant on November 6, 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 November 6, 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 November 12, 2025. In accordance with the Rules, paragraph 5, the due date for Response was December 2, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on December 3, 2025.

The Center appointed Peter Burgstaller as the sole panelist in this matter on December 8, 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 commonly referred to as “HM Revenue and Customs” or “HMRC” functions as a non-ministerial department within the government of the UK, tasked with tax collection, distribution of certain state benefits, and the administration of various regulatory frameworks. It operates a website within the UK Government’s official portal at the URL “www.gov.uk/government/organisations/hm-revenue-customs”; this website can also be accessed through the domain name <hmrc.gov.uk> (Annex 3 to the Complaint).

The Complainant furthermore owns the following trademark registrations:

- UK trademark HMRC (word), Registration No. UK00002471470, registered on March 28, 2008, in Classes 9, 16, 35, 36, 41, 45; and
- UK trademark HM Revenue & Customs (figurative), Registration No. UK00003251234, registered December 29, 2027, in Classes 9, 16, 35, 36, 41, 45 (Annex 8 to the Complaint).

The Complainant also enjoys unregistered rights in the initials “HMRC” and is very well known in the UK as “HMRC” and has a strong online presence especially on the social media platforms X, LinkedIn, Facebook YouTube and Instagram (Annex 10 to the Complaint).

The disputed domain name was registered on August 20, 2025 (Annex 1 to the Complaint). At the time of filing the Complaint, the disputed domain name resolved to an inactive website (Annex 5 to the Complaint) but had an active Mail Exchanger (“MX”) and Sender Policy Framework (“SPF”) record (Annex 6 to the Complaint).

The Complainant’s agent attempted to contact the Respondent via the Whois privacy provider’s contact form on October 21, 2025, but did not receive a response (Annex 7 to the Complaint).

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 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 word “taxes” and a hyphen between the Complainant’s trademark HMRC and the term “taxes”; however, the most prominent, dominant and distinctive element of the disputed domain remains HMRC. The Top-Level Domain (“TLD”) can be ignored for the purposes of comparison of the disputed domain name to the Complainant’s marks.

Further, the Complainant alleges that the Respondent has no rights or legitimate interests in respect of the disputed domain name. There is no evidence that the Respondent has been commonly known by the name HMRC, it 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’s name and marks are long-established and well-known, it is therefore inconceivable that the Respondent did not have the Complainant firmly in mind when it registered the disputed domain name.

Although the disputed domain name does not resolve to an active website its zone file is configured with MX and SPF records, which means that the disputed domain name can be effectively used for email communication. Moreover, the Respondent did not reply to a letter sent via the Registrar's contact form by the Complainant's agent.

The Complainant therefore contends that the disputed domain name was registered and is being used in bad faith by the Respondent.

B. Respondent

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

6. Discussion and Findings

According to paragraph 4(a) of the Policy, the Complainant must prove that:

- (i) the disputed domain name is identical or confusingly similar to a trademark or service mark in which the Complainant has rights; and
- (ii) the Respondent has no rights or legitimate interests with respect to 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

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.

Based on the available record, the Panel finds the Complainant has shown rights in respect of the mark HMRC for the purposes of the Policy. [WIPO Overview 3.0](#), section 1.2.1.

In the present case, the disputed domain name is confusingly similar to the mark HMRC in which the Complainant has rights since it incorporates the entirety of the mark and only adds the term "taxes" as suffix together with a hyphen between the HMRC mark and the term "taxes".

It has long been established under UDRP decisions that where the relevant trademark is recognizable within the disputed domain name, the mere addition of other terms does not prevent a finding of confusing similarity under the first element of the Policy. This is the case at present. [WIPO Overview 3.0](#), section 1.8.

Finally, it has also long been held that generic TLD ("gTLDs") (in this case ".info") are generally disregarded when evaluating the confusing similarity of a disputed domain name. [WIPO Overview 3.0](#), section 1.11.1.

Based on the available record, 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.

While 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 often impossible 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. 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 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, since it has never assigned, granted, licensed, sold, transferred, or in any way authorized the Respondent to register or use the HMRC trademark in any manner.

The Respondent is not known under the disputed domain name and the disputed domain name is not being used for a bona fide offering of goods or services; rather the disputed domain name is passively held by the Respondent which does not establish rights or legitimate interests per se in the disputed domain name under the circumstances of this case.

Finally, the Respondent did not provide any evidence showing its rights or legitimate interests in the disputed domain name.

Based on the available record, the Panel finds the second element of the Policy has been established.

C. Registered and Used in Bad Faith

As stated in many decisions rendered under the Policy both conditions, registration and use in bad faith, must be demonstrated; consequently, the Complainant must show that:

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

The Panel finds that the Complainant has established rights in the registered trademark HMRC, long before the registration of the disputed domain name and the trademark HMRC is well known especially in UK for its tax collection service. Moreover, the Complainant has a strong Internet presence via its website within the UK Government's official portal at the URL "www.gov.uk/government/organisations/hm-revenue-customs", also available through the domain name <hmrc.gov.uk>; it further has a strong social media presence under X, Facebook, YouTube, Instagram and LinkedIn.

The disputed domain name incorporates the Complainant's distinctive registered trademark in its entirety and only adds the descriptive term "taxes", which directly refers to the Complainant's business, and a hyphen.

These facts strongly indicate that the Respondent must have been aware of the Complainant's business and trademark when registering the disputed domain name.

Therefore, the Panel is convinced that the disputed domain name was registered in bad faith by the Respondent.

Although, at the time of filing of the Complaint the disputed domain name did not resolve to an active website, 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.

This is especially true in the present case, since the composition of the disputed domain name is inherently misleading, and the disputed domain name's zone file is configured with ME and SPF records, which means that the disputed domain name can be effectively used for email communication (using e.g. for phishing mails).

Furthermore, the evidence and documents produced and put forward by the Complainant together with the fact that the Respondent has failed to file a Response and therefore failed to present any evidence of any good faith registration and use with regard to the disputed domain name further prove that the disputed

domain name was registered and is used by the Respondent in bad faith under paragraph 4(a)(iii) of the Policy.

Based on the available record, 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-taxes.info> be transferred to the Complainant.

/Peter Burgstaller/

Peter Burgstaller

Sole Panelist

Date: December 22, 2025