ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. Marc Max
Case No. D2025-4811

1. The Parties

The Complainant is KPMG International Cooperative, Netherlands (Kingdom of the), represented by Taylor Wessing LLP, United Kingdom.

The Respondent is Marc Max, France.

2. The Domain Name and Registrar

The disputed domain name <kpmgadvisors.com> is registered with CloudFlare, Inc. (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on November 19, 2025. On November 20, 2025, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On November 21, 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 (Unknown) and contact information in the Complaint. The Center sent an email communication to the Complainant on November 21, 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 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 November 26, 2025. In accordance with the Rules, paragraph 5, the due date for Response was December 16, 2025. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on December 17, 2025.

The Center appointed Emre Kerim Yardimci as the sole panelist in this matter on December 24, 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 is one of the world's leading providers of audit, tax, and advisory services.

These services are delivered by the Complainant's member firms under the trademark KPMG. These member firms operate in approximately 143 countries, with more than 273,000 employees worldwide.

The Complainant owns over 200 trademark registrations containing KPMG throughout the world, including:

- European Union Trade Mark Registration No. 001011220 for KPMG, registered on April 25, 2000, covering goods and services in classes 9, 16, 35, 36, 41, and 42;
- European Union Trade Mark Registration No. 001179662 for KPMG and logo, registered on June 27, 2000, covering goods and services in classes 9, 16, 35, 36, 41, and 42;
- International Registration No. 725892 for KPMG, registered on October 7, 1999, covering goods and services in classes 9, 16, 35, 36, 38, 41, and 42.

The Complainant is also the registrant of the domain name <kpmg.com> registered since October 21, 1992.

The disputed domain name was registered on May 22, 2025. It is currently inactive.

The Complainant has provided evidence showing that the Respondent has used the disputed domain name for sending email containing an invoice and impersonating a Complainant's genuine employee in furtherance of a phishing scheme.

5. Parties' Contentions

A. Complainant

The disputed domain name is confusingly similar to the Complainant's KPMG trademark in which it has rights.

The Complainant asserts that the disputed domain name is confusingly similar, and at the same time, incorporating the Complainant's well-known trademark KPMG, and that the addition of the descriptive word "advisors" reinforces the association between the disputed domain name and the Complainant's trademark.

The Complainant claims that the Respondent is not using the disputed domain name in connection with a bona fide offering of goods or services and instead the Respondent has intentionally chosen the disputed domain name for phishing purposes. As a matter of fact, the Respondent sent a fraudulent email to an individual by impersonating himself as the Complainant's employee for the payment of an invoice.

Finally, in addressing the question of registration and use of the disputed domain name in bad faith, the Complainant observes that the Respondent is well aware of the Complainant's trademark considering their trademark is so widely well-known that it is inconceivable that the Respondent ignored the Complainant.

Moreover, the Complainant asserts that the use of an email address associated with the disputed domain name, to send a phishing email for fraudulent purposes is in itself evidence that the disputed domain name is being used in bad faith.

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 in respect of the disputed domain name; and

(iii) the disputed domain name has been registered in bad faith and is being used in bad faith.

A. Identical or Confusingly Similar

The Panel finds that the disputed domain name is confusingly similar for the purpose of the Policy to the Complainant's trademark KPMG.

The disputed domain name wholly incorporates the Complainant's distinctive trademark, and the term "advisors" does not prevent confusing similarity. See WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition ("WIPO Overview 3.0"), section 1.8.

As regards the generic Top-Level Domain, it is typically disregarded under the confusing similarity test.

For the reasons mentioned above, the Panel finds that the disputed domain name is confusingly similar to the Complainant's KPMG trademark.

The Complainant has thus fulfilled paragraph 4(a)(i) of the Policy.

B. Rights or Legitimate Interests

The onus is on the Complainant to make out at least a prima facie case that the Respondent has no rights or legitimate interests in the disputed domain name, and it is then for the Respondent to rebut this case. See section 2.1 of the WIPO Overview 3.0.

The Panel accepts the Complainant's submissions that the Respondent does not appear to be commonly known by the disputed domain name, has not used, or made demonstrable preparations to use the disputed domain name in connection with a bona fide offering of goods or services, is not making a legitimate noncommercial or fair use of the disputed domain name.

The Respondent has not filed a Response.

In addition, the Panel finds that the Respondent has activated the MX servers in relation with the disputed domain name emails.

As it will be discussed under section C, the use of a domain name for illegal activity cannot confer rights or legitimate interests on the Respondent.

The Panel finds that the composition of the disputed domain name incorporating the Complainant's trademark in its entirety, creates a risk of implied affiliation.

The Complainant has made out its prima facie case under this element of the Policy and the Respondent has failed to rebut it. Accordingly, the Complainant succeeds in relation to the second element of the Policy.

C. Registered and Used in Bad Faith

The Panel accepts the Complainant's assertions that the trademark KPMG is a well-known trademark. The incorporation of a well-known trademark into a domain name by a registrant having no plausible explanation for doing so may be, in and of itself, an indication of bad faith.

The Panel accepted the Complainant's evidence showing that an individual received fraudulent emails for phishing purposes. The Respondent's use of the disputed domain name for the email address which has the same name as a real employee of the Complainant's company is clear indication of fraudulent and illicit intention and activity which may cause a serious financial damage to Internet users and to the Complainant, by extension.

It is, therefore, without any doubt that these fraudulent emails to individuals are an attempt to profit from the goodwill established by the Complainant and may cause great damage to the Complainant and its reputation.

Therefore, the Panel is convinced that the Respondent has registered and is using the disputed domain name in bad faith.

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 <kpmgadvisors.com> be transferred to the Complainant.

/Emre Kerim Yardimci/
Emre Kerim Yardimci
Sole Panelist
Date: January 9, 2026