

ADMINISTRATIVE PANEL DECISION

Agence du revenu du Québec (Revenu Québec) v. Domain Administrator
Case No. D2026-0187

1. The Parties

Complainant is Agence du revenu du Québec (Revenu Québec), Canada, represented internally.

Respondent is Domain Administrator, Hong Kong, China.

2. The Domain Name and Registrar

The disputed domain name <revenuequebec.com> (the “Domain Name”) is registered with Above.com Pty Ltd. (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on January 16, 2026. On January 19, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Domain Name. On January 20, 2026, the Registrar transmitted by email to the Center its verification response confirming that Respondent is listed as the registrant and providing the contact details.

The Center verified that the 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 Respondent of the Complaint, and the proceedings commenced on January 27, 2026. In accordance with the Rules, paragraph 5, the due date for Response was February 16, 2026. Respondent did not submit any response. Accordingly, the Center notified Respondent’s default on February 17, 2026.

The Center appointed Robert A. Badgley as the sole panelist in this matter on February 24, 2026. 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

Complainant describes itself as “a government entity established under the laws of Quebec, Canada,” and states that its role is “to collect and administer taxes owed by the residents of Quebec.” Complainant states further:

“Complainant is called ‘Agence du Revenu du Québec’ (Quebec Revenue Agency) or in short ‘Revenu Québec’. As Quebec is a French-speaking province, ‘Revenu’, the French spelling of ‘Revenue’, is used.”

Complainant holds various trademark registrations, including the word mark REVENU QUÉBEC, Canadian Reg. No. 0921062, registered on May 18, 2011, and the design mark REVENU QUÉBEC, Canadian Reg. No. 0921494, registered on May 23, 2012.

Annexed to the Complaint are various examples of Complainant using the mark REVENU QUÉBEC in or before 2001, such as on its employees’ clothing, on tax return forms, on fiscal bulletins that it published, and so forth.

Annexed to the Complaint is a 2010 decision rendered under the auspices of the Canadian Internet Registration Authority (“CIRA”) Dispute Resolution Policy, CIRA Case No. 2010/N °00144, regarding the domain name <revenuquebec.ca>. In that case, the panel found:

“The Panel is of the opinion that the Ministère du Revenu du Québec has clear rights to the abbreviated form ‘Revenu Québec’ that it uses to advertise its services. This is the name by which Quebecers in Québec know the department, and they are reminded of it every time they file an income tax return. Furthermore, Order in Council 769-2001 constitutes a clear act, if not of appropriation, then of indisputable interest in the designation of government services using an abbreviated name. The Panel is convinced that the rights in Revenu Québec predate the registration of the Domain Name.”

The Domain Name was registered on December 25, 2001. As of January 26, 2026, the Domain Name resolved to a website purporting to offer guidance and assistance to consumers who wish to engage in online shopping.

According to Complainant, the Domain Name has resolved over time to various different web pages. Specifically, Complainant alleges:

“When trying to access the domain name [...], the user is randomly redirected to various commercial websites, including slot machine gambling sites (ex. classicpinz.com) and suspicious sites that appear unsafe (‘Contact Microsoft Support’). As such, the domain name appears to be used for domain name parking, i.e. redirecting to other pages for ad revenue with no regard for the actual name ‘Revenue Quebec’.”

Complainant alleges further that one of the web pages to which the Domain Name resolved for a time included an invitation to purchase the Domain Name. At other times, “some of the sites redirected [were] linked to gambling, potential identity theft or phishing and sexual content.”

Annexed to the Complaint are various screenshots to corroborate the foregoing allegations.

On May 26, 2025, Complainant sent Respondent a cease-and-desist letter, and states that it received no response to the letter.

5. Parties' Contentions

A. Complainant

Complainant contends that it has satisfied each of the elements required under the Policy for a transfer of the Domain Name.

With respect to the strength of its mark and the likelihood that Respondent was aware of it when registering the Domain Name, Complainant asserts:

"Among some of its responsibilities, Revenu Québec administers income tax returns, sales taxes and distributes certain social benefits to the population. Most of the residents of the province of Quebec must produce an income tax return to Revenu Québec. Likewise, most businesses that operate in Quebec must produce sales tax returns regularly."

"According to section 1000 of the Taxation Act (RLRQ, chapter i-3) any person or corporation that has tax payable in Quebec must produce a fiscal return annually. As such, the name Revenu Québec is known by virtually every single resident of Quebec. It is also known by many international companies that operate in the province."

"Complainant uses domain name www.revenuquebec.ca as its main domain name. Revenu Québec's website is used by the population of Quebec to obtain information regarding taxes and social programs, to obtain various forms and to communicate with the government agency. Online services accessed on the site allow taxpayers to file various returns or forms."

With respect to bad faith use of the Domain Name, Complainant asserts:

"As it is used for parking, the domain name seems to have been registered for no other purpose than to serve ads by obtaining residual Internet traffic intended to reach the Complainant, or eventually to resell the domain name to the Complainant."

B. Respondent

Respondent did not reply to Complainant's contentions.

6. Discussion and Findings

Paragraph 4(a) of the Policy lists the three elements which Complainant must satisfy with respect to the Domain Name:

- (i) the Domain Name is identical or confusingly similar to a trademark or service mark in which Complainant has rights; and
- (ii) Respondent has no rights or legitimate interests in respect of the Domain Name; and
- (iii) the Domain Name has been registered and is being used in bad faith.

A. Identical or Confusingly Similar

The Panel concludes that Complainant has rights in the trademark REVENU QUÉBEC through registration and use demonstrated in the record. The Panel also concludes that the Domain Name is confusingly similar to Complainant's mark. The Domain Name incorporates Complainant's mark in its entirety and adds the letter "e". In the Panel's view, the REVENU QUÉBEC mark is clearly recognizable within the Domain Name, notwithstanding the additional "e".

Complainant has established Policy paragraph 4(a)(i).

B. Rights or Legitimate Interests

Pursuant to paragraph 4(c) of the Policy, Respondent may establish its rights or legitimate interests in the Domain Name, among other circumstances, by showing any of the following elements:

- (i) before any notice to you [Respondent] of the dispute, your use of, or demonstrable preparations to use, the Domain Name or a name corresponding to the Domain Name in connection with a bona fide offering of goods or services; or
- (ii) you [Respondent] (as an individual, business, or other organization) have been commonly known by the Domain Name, even if you have acquired no trademark or service mark rights; or
- (iii) you [Respondent] are 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.

The Panel concludes that Respondent lacks rights or legitimate interests in respect of the Domain Name. Respondent has not come forward, either in response to Complainant's cease-and-desist letter or in response to the Complaint in this proceeding, to articulate any legitimate basis for registering the Domain Name. Neither has Respondent denied any of Complainant's allegations.

On this undisputed record, the Panel finds that Respondent was more likely than not aware of Complainant and its REVENU QUÉBEC mark and targeted that mark for illegitimate purposes. The composition of the Domain Name, which exactly tracks Complainant's mark and adds the letter "e" (which additional letter transforms the French word "revenu" into its English counterpart "revenue"), the various uses to which the Domain Name has been put (parking pages with apparent links to gaming sites and so forth), and Respondent's silence in the face of Complainant's allegations, underscore this conclusion. In sum, this case looks like a fairly straightforward instance of trademark targeting for commercial gain, whether by way of pay-per-click revenue or sale of the Domain Name. On this record, the Panel cannot conceive of a good faith basis on which Respondent could have registered the Domain Name.

The Panel concludes that Complainant has established Policy paragraph 4(a)(ii).

C. Registered and Used in Bad Faith

Paragraph 4(b) of the Policy provides that the following circumstances, "in particular but without limitation," are evidence of the registration and use of the Domain Name in "bad faith":

- (i) circumstances indicating that Respondent has registered or has acquired the Domain Name primarily for the purpose of selling, renting, or otherwise transferring the Domain Name registration to Complainant who is the owner of the trademark or service mark or to a competitor of that Complainant, for valuable consideration in excess of its documented out of pocket costs directly related to the Domain Name; or
- (ii) that Respondent has registered the Domain Name in order to prevent the owner of the trademark or service mark from reflecting the mark in a corresponding domain name, provided that Respondent has engaged in a pattern of such conduct; or
- (iii) that Respondent has registered the Domain Name primarily for the purpose of disrupting the business of a competitor; or
- (iv) that by using the Domain Name, Respondent has intentionally attempted to attract, for commercial gain, Internet users to Respondent's website or other online location, by creating a likelihood of confusion with Complainant's mark as to the source, sponsorship, affiliation, or endorsement of Respondent's website or location or of a product or service on Respondent's website or location.

The Panel concludes, on the record presented here, that Respondent has registered and used the Domain Name in bad faith. The Panel incorporates here its discussion above in the "Rights or Legitimate Interests" section.

The Panel finds it more likely than not that Respondent had Complainant's mark in mind when registering the Domain Name. REVENU QUÉBEC is a registered mark that was being used by Complainant before the Domain Name was registered. With no explanation from Respondent, the Panel cannot conceive of a good faith basis on which Respondent would have selected this Domain Name, comprised of the English spelling of "revenue" and the name of the Canadian province Quebec.

On the record provided, the Panel finds that Respondent's redirection of the Domain Name to various websites of an apparently commercial nature constitutes bad faith use of the Domain Name within the meaning of the above-quoted Policy paragraph 4(b)(iv).

Complainant has established Policy paragraph 4(a)(iii).

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 Domain Name <revenuequebec.com> be transferred to Complainant.

/Robert A. Badgley/

Robert A. Badgley

Sole Panelist

Date: March 10, 2026