

ADMINISTRATIVE PANEL DECISION

Philip Morris Products S.A. v. amitahha liu, liu amitahha
Case No. D2026-0751

1. The Parties

The Complainant is Philip Morris Products S.A., Switzerland, represented by D.M. Kisch Inc., South Africa.

The Respondent is amitahha liu, liu amitahha, United States of America and Hong Kong, Province of China.

2. The Domain Names and Registrars

The disputed domain names <comeiqos.shop>, <iqosblock.com>, <iqoscome.com>, <iqoshare.com> <iqoshere.com>, <iqoswhere.com> and <iqoswin.com> are registered with Gname.com Pte. Ltd.

The disputed domain name <iqoszone.com> is registered with NameSilo, LLC. Collectively all of the disputed domain names shall be referred to as the “Domain Names” and both the registrars shall be referred to as the “Registrars”.

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on February 23, 2026. On February 23, 2026, the Center transmitted by email to the Registrars a request for registrar verification in connection with the Domain Names. On February 23 and 24, 2026, the Registrars transmitted by email to the Center its verification response disclosing registrant and contact information for the Domain Names which differed from the named Respondent (Redacted for Privacy) and contact information in the Complaint.

The Center sent an email communication to the Complainant on February 25, 2026, with the registrant and contact information of nominally multiple underlying registrants revealed by the Registrars, requesting the Complainant to either file separate complaints for the Domain Names associated with different underlying registrants or alternatively, demonstrate that the underlying registrants are in fact the same entity and/or that all domain names are under common control. The Complainant filed an amended Complaint on March 4, 2026.

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 March 5, 2026. In accordance with the Rules, paragraph 5, the due date for Response was March 25, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on March 30, 2026.

The Center appointed Nicholas Smith as the sole panelist in this matter on April 7, 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

The Complainant and its related entities are a corporate group focused on the sale of tobacco products. The Complainant group has sales in 180 countries and sells a number of leading tobacco brands such as MARLBORO. One of the Complainant group’s products is IQOS which is a heating device into which tobacco products are inserted to generate a nicotine-containing aerosol. The IQOS system was first launched in Japan in 2014 and is available in 84 markets across the world with 33 million consumers. The IQOS system is almost exclusively distributed through the Complainant group’s official stores and selected authorised distributors and retailers.

The Complainant is the owner of numerous trademark registrations for IQOS (the “IQOS Mark”), including a Chinese trademark registration registered on May 14, 2016 (No. 16314286).

The Domain Names were registered on between November 2025 and January 2026 and resolve to almost identical websites (“the Respondent’s Website”). The Respondent’s Website reproduces the IQOS Mark and logo. The Respondent’s Website purports to offer the Complainant’s IQOS products, notwithstanding that it is not an official store or authorised distributor of the Complainant. It also offers third party competing tobacco products.

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 Domain Names.

Notably, the Complainant contends that;

- a) It is the owner of the IQOS Mark, having registered the IQOS Mark in China and numerous other jurisdictions. The Domain Names are each confusingly similar to the IQOS Mark as they wholly reproduce the IQOS Mark and add various generic or descriptive terms.
- b) There are no rights or legitimate interests held by the Respondent in respect of the Domain Names. The Respondent is not commonly known as the Domain Names nor does the Respondent have any authorization from the Complainant to register the Domain Names. The Respondent is not making a legitimate noncommercial or fair use of the Domain Names. Rather the Respondent is using the Domain Names to create websites that purport to sell the Complainant’s products and third-party products while reproducing the Complainant’s IQOS Mark and logo, such use not being bona fide.
- c) The Domain Names were registered and are being used in bad faith. Given the use of the IQOS Mark and Complainant’s logo on the Respondent’s Website the Respondent must have been aware of the

Complainant at the time of registration. The Respondent is using the Domain Names to divert Internet users searching for the Complainant to the Respondent's Website to deceive consumers as to its affiliation with the Complainant. Such conduct amounts to registration and use of the Domain Names in bad faith.

B. Respondent

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

6. Discussion and Findings

Consolidation: Multiple Respondents

The amended Complaint was filed in relation to nominally different domain name registrants. The Complainant alleges that the domain name registrants are the same entity or mere alter egos of each other, or under common control. The Complainant requests the consolidation of the Complaint against the multiple disputed domain name registrants pursuant to paragraph 10(e) of the Rules.

The disputed domain name registrants did not comment on the Complainant's request.

Paragraph 3(c) of the Rules states that a complaint may relate to more than one domain name, provided that the domain names are registered by the same domain name holder.

In addressing the Complainant's request, the Panel will consider whether (i) the disputed domain names or corresponding websites are subject to common control; and (ii) the consolidation would be fair and equitable to all Parties. See WIPO Overview of WIPO Panel Views on Select UDRP Questions ("[WIPO Overview 3.1](#)"), section 4.11.2.

As regards common control, the Panel notes that the only difference between the name of the registrants is the inversion of the first name and surname e.g. amitahha liu and liu amitahha. The named registrants share contact information and the Domain Names resolve to essentially identical websites. It would be implausible for two unconnected entities who share contact information to register domain names targeting the same company and have them resolve to identical websites.

As regards fairness and equity, the Panel sees no reason why consolidation of the disputes would be unfair or inequitable to any Party. Finally, the Panel notes that neither of the named registrants have denied any association with the other or objected to the consolidation of the proceedings requested by the Complainant.

Accordingly, the Panel decides to consolidate the disputes regarding the nominally different disputed domain name registrants (referred to in this decision as "the Respondent") in a single proceeding.

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 3.1](#), section 1.7.

The Complainant has shown rights in respect of a trademark or service mark for the purposes of the Policy. [WIPO Overview 3.1](#), section 1.2.1.

The Panel finds the entirety of the mark is reproduced within each of the Domain Names. Accordingly, the Domain Names are confusingly similar to the mark for the purposes of the Policy. [WIPO Overview 3.1](#), section 1.7.

While the addition of other terms such as “zone”, “hare”, “here”, “where”, “block”, “win” or “come” may bear on assessment of the second and third elements, the Panel finds the addition of such terms does not prevent a finding of confusing similarity between each of the Domain Names and the IQOS Mark for the purposes of the Policy. [WIPO Overview 3.1](#), 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 that 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 3.1](#), 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 Domain Names. 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 Domain Names such as those enumerated in the Policy or otherwise.

The Panel considers that the record of this case reflects that:

- before any notice to the Respondent of the dispute, the Respondent did not use, nor has it made demonstrable preparations to use, the Domain Names or a name corresponding to the Domain Names in connection with a bona fide offering of goods or services. Paragraph 4(c)(i) of the Policy, and [WIPO Overview 3.1](#), section 2.2.
- the Respondent (as an individual, business, or other organization) has not been commonly known by the Domain Names. Paragraph 4(c)(ii) of the Policy, and [WIPO Overview 3.1](#), section 2.3.
- the Respondent is not making a legitimate noncommercial or fair use of the Domain Names, without intent for commercial gain to misleadingly divert consumers or to tarnish the trademark or service mark at issue. Paragraph 4(c)(iii) of the Policy, and [WIPO Overview 3.1](#), section 2.4.
- the record contains no other factors demonstrating rights or legitimate interests of the Respondent in the Domain Names.

The Respondent has used the Domain Names to operate websites that offer tobacco accessories that purport to be legitimate Complainant products under the IQOS Mark. If the tobacco products sold on the Respondent’s Website are not genuine products produced by the Complainant, the Respondent’s use of the Domain Names does not grant rights or legitimate interests since it is using the Complainant’s IQOS Mark for a site selling potential counterfeit products.

Even if the Respondent is offering genuine IQOS products from the Respondent’s Website, such use does not automatically grant it rights or legitimate interests. The principles that govern whether a reseller of genuine goods has rights or legitimate interests have been set out in a variety of UDRP decisions, starting with the case of *Okki Data Americas, Inc. v. ASD, Inc.*, WIPO Case No. [D2001-0903](#).

The [WIPO Overview 3.1](#), section 2.8 summarizes the consensus views of UDRP panels in assessing claims of nominative (fair) use by resellers or distributors in the following manner:

“... Panels have recognized that resellers, distributors, or service providers using a domain name containing the complainant’s trademark to undertake sales or repairs related to the complainant’s goods or services may be making a bona fide offering of goods and services and thus have a legitimate interest in such domain name. Outlined in the “Oki Data test”, the following cumulative requirements will be applied in the specific conditions of a UDRP case:

- (i) the respondent must actually be offering the goods or services at issue;
- (ii) the respondent must use the site to sell only the trademarked goods or services;
- (iii) the site must accurately and prominently disclose the registrant’s relationship with the trademark holder; and
- (iv) the respondent must not try to “corner the market” in domain names that reflect the trademark.

The Oki Data test does not apply where any prior agreement, express or otherwise, between the parties expressly prohibits (or allows) the registration or use of domain names incorporating the complainant’s trademark.”

In this case, the Respondent’s Website does not accurately or prominently disclose the Respondent’s relationship with the Complainant, in particular that it is not an authorized dealer or has any particular connection with the Complainant. Rather, its prominent display of the IQOS Mark and Complainant’s logo and the absence of a disclaimer or any explanation as to the identity of the operator of the Respondent’s Website results in the impression that the Respondent’s Website is an official website of the Complainant. Furthermore, it is apparent that the Respondent is offering third party products that compete with the Complainant from the Respondent’s Website. Even in the event that the Respondent is reselling genuine IQOS products, its use of the Domain Names for the Respondent’s Website does not grant rights or legitimate interests in the Domain Names.

Moreover, the nature of some of the Domain Names incorporating the Complainant’s IQOS Mark and the terms “here”, “come” and “where” carry a risk of implied affiliation, contrary to the fact, which cannot constitute fair use.

Based on the available record, 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.

The Panel considers that the record of this case reflects that the Respondent has intentionally attempted to attract, for commercial gain, Internet users to its Website or other online location, by creating a likelihood of confusion with the Complainant’s IQOS Mark as to the source, sponsorship, affiliation, or endorsement of the Respondent’s Website or location or of a product or service on the Respondent’s Website. Paragraph 4(b)(iv) of the Policy, and [WIPO Overview 3.1](#), section 3.1.4.

The Respondent registered the Domain Names for the purposes of operating websites that pass off as official websites of the Complainant allegedly offering the Complainant’s products for sale. The Respondent is using the Domain Names that are each confusingly similar to the IQOS Mark to sell products, be they genuine or otherwise, in competition with the Complainant and without the Complainant’s approval and

without meeting the Oki Data test.

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 Domain Names <comeiqos.shop>, <iqosblock.com>, <iqoscome.com>, <iqoshare.com>, <iqoshere.com>, <iqoswhere.com>, <iqoswin.com>, and <iqoszone.com> be transferred to the Complainant.

/Nicholas Smith/

Nicholas Smith

Sole Panelist

Date: April 8, 2026