

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. Jose Case No. D2026-0807

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 Jose, Serbia.

2. The Domain Name and Registrar

The disputed domain name <hmrc-help.info> (the “Disputed Domain Name”) is registered with PDR Ltd. d/b/a PublicDomainRegistry.com (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on February 25, 2026. On February 26, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Disputed Domain Name. On February 27, 2026, 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 (Domain Admin, Privacy Protect, LLC (PrivacyProtect.org)) and contact information in the Complaint. The Center sent an email communication to the Complainant on March 3, 2026, 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 March 3, 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 amended Complaint, and the proceedings commenced on March 9, 2026. In accordance with the Rules, paragraph 5, the due date for Response was March 29, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on April 1, 2026.

The Center appointed Monica Novac as the sole panelist in this matter on April 13, 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, officially recognized as “His Majesty’s Revenue and Customs”, is commonly referred to as “HM Revenue and Customs” or simply “HMRC”. It is a non-ministerial department of the UK Government which is responsible for the collection of taxes, the payment of certain state benefits, and the administration and enforcement of various regulatory frameworks. The Complainant, as it exists today, was established back in 2005, further to the merger of the Inland Revenue and HM Customs and Excise.

The Complainant operates a website within the UK Government’s official portal at the URL “www.gov.uk/government/organisations/hm-revenue-customs”, which can also be accessed through the domain name <hmrc.gov.uk>.

Among others, the Complainant owns the UK Trademark Registration No. UK00002471470 HMRC (word), registered on March 28, 2008, in classes 9, 16, 35, 36, 41, and 45.

Moreover, the Complainant has a strong online presence especially on the social media platforms LinkedIn, X, and Facebook.

The Respondent is reportedly located in Serbia. The Respondent registered the Disputed Domain Name on January 19, 2026. As per the evidence filed by the Complainant, on the date of filing the Complaint, the Disputed Domain Name resolved to an inactive webpage, with Mail Exchanger (“MX”) and Sender Policy Framework (“SPF”) records being configured. On the date of rendering this Decision, when accessed by the Panel, the Disputed Domain Name still resolves to an inactive webpage.

On February 13, 2026, the Complainant’s lawyers attempted to contact the Respondent via the Whois privacy provider’s contact form, but no response was received.

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 Complainant contends that:

- the Disputed Domain Name is confusingly similar to the Complainant’s HMRC trademark;
- the Respondent has no rights or legitimate interests in the Disputed Domain Name; and
- the Disputed Domain Name has been registered and it is being used in bad faith.

B. Respondent

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

6. Discussion and Findings

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 Select UDRP Questions ("[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 that the Complainant's HMRC mark is recognizable within the Disputed Domain Name. Accordingly, the Disputed Domain Name is confusingly similar to the HMRC mark for the purposes of the Policy. [WIPO Overview 3.1](#), section 1.7.

The Disputed Domain Name also contains the term "help" preceded by a hyphen, however the Panel finds that the addition of this element does not prevent finding a confusing similarity between the Disputed Domain Name and the Complainant's trademark for the purposes of the Policy. According to the [WIPO Overview 3.1](#), section 1.8, where the relevant trademark is recognizable within the Disputed Domain Name, the addition of other terms (whether descriptive, geographical, pejorative, meaningless, or otherwise) would not prevent a finding of confusing similarity under the first element.

According to the [WIPO Overview 3.1](#), section 1.11.1, the generic Top-Level Domain ".info" in the Disputed Domain Name is viewed as a standard registration requirement and as such is disregarded under the first element confusing similarity test.

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 Disputed Domain Name. 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 Disputed Domain Name such as those enumerated in the Policy or otherwise.

It is accepted by the Panel that the Respondent is not affiliated with the Complainant and that the Complainant has not authorized nor licensed the Respondent to use its trademark or to register the Disputed Domain Name. The Complainant identified no trademarks identical or similar to HMRC or “hmrc-help” owned by the Respondent, and no evidence that it has ever traded or operated under names identical or similar to HMRC or “hmrc-help”. There is also no evidence that the Respondent is commonly known by the Disputed Domain Name.

The Disputed Domain Name contains the Complainant’s HMRC trademark which is followed by a hyphen and the descriptive term “help”. The Panel is of the opinion that the composition of the Disputed Domain Name carries a risk of implied affiliation with the Complainant. [WIPO Overview 3.1](#), section 2.5.1.

As noted above, the Disputed Domain Name resolves to an inactive webpage. The Respondent has not brought any evidence that it has engaged in any demonstrable preparations to use the Disputed Domain Name in connection with a bona fide offering of goods or services as per the Policy.

Moreover, in view of the composition of the Disputed Domain Name and the reputation of the Complainant’s trademark, the Panel is of the opinion that the Disputed Domain Name is likely to mislead Internet users, and there is no evidence that the Respondent has been making legitimate noncommercial or fair use of the Disputed Domain Name.

The Respondent did not respond to the Complainant’s contentions, thus the Respondent did not present any evidence for supporting any rights or legitimate interests in the Disputed Domain Name.

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.

Paragraph 4(b) of the Policy sets out a list of non-exhaustive circumstances that may indicate that a domain name was registered and used in bad faith, but other circumstances may be relevant in assessing whether a respondent’s registration and use of a domain name is in bad faith. [WIPO Overview 3.1](#), section 3.2.1.

In the present case, the Panel notes that the Complainant registered and used its HMRC trademark before the Respondent registered the Disputed Domain Name. Further to this, and also in view of the composition of the Disputed Domain Name and the reputation of the Complainant in the UK and internationally, it is unlikely that the Respondent was not aware of the Complainant’s trademark and business when registering the Disputed Domain Name.

The Panel believes that the Respondent targeted the Complainant when registering the Disputed Domain Name. Moreover, the Panel is of the opinion that the Respondent registered the Disputed Domain Name with the intent to create a likelihood of confusion among the Internet users as to the relationship between the Disputed Domain Name and the Complainant.

Panels have found that the non-use of a domain name (including a blank or “coming soon” page) would not by itself prevent a finding of bad faith under the doctrine of passive holding. To the contrary, in looking at the totality of circumstances in each case, panels have found that the registration and non-use of a domain name can still constitute bad faith for purposes of the Policy. [WIPO Overview 3.1](#), section 3.3.

Having reviewed the available record, the Panel notes the distinctiveness and reputation of the Complainant’s trademark, the composition of the Disputed Domain Name, and the absence of a response from the Respondent, and finds that in the circumstances of this case, the passive holding of the Disputed Domain Name does not prevent a finding of bad faith under the Policy.

The Panel also notes that the Disputed Domain Name is configured with MX and SPF records, which means that it can be used for email communication. The Panel considers that this creates a risk that the Respondent may be using the Disputed Domain Name, which is confusingly similar to the Complainant's HMRC mark, in relation to e.g. deceptive practices and/or phishing activities. In the Panel's view, this is a further evidence that the Respondent is using the Disputed Domain Name in bad faith.

Having reviewed the record, the Panel finds the Respondent's registration and use of the Disputed Domain Name constitutes bad faith under the Policy.

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-help.info> be transferred to the Complainant.

/Monica Novac/

Monica Novac

Sole Panelist

Date: April 22, 2026