ARBITRATION
AND
MEDIATION CENTER

WIPO
WORLD
INTELLECTUAL PROPERTY
ORGANIZATION

ADMINISTRATIVE PANEL DECISION
The Commissioners for HM Revenue and Customs v. Beka Tsertsvadze
Case No. D2026-0839

1. The Parties

The Complainant is The Commissioners for HM Revenue and Customs, United Kingdom, represented by Com Laude Limited, United Kingdom.

The Respondent is Beka Tsertsvadze, United States of America.

2. The Domain Name and Registrar

The disputed domain name <hmrchelpdesk.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 February 26, 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 26, 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 (Privacy User #47f4c09c See PrivacyGuardian.org) and contact information in the Complaint. The Center sent an email communication to the Complainant on February 27, 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 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 10, 2026. In accordance with the Rules, paragraph 5, the due date for Response was March 30, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on April 1, 2026.

The Center appointed Mario Soerensen Garcia as the sole panelist in this matter on April 15, 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 is a non-ministerial department of the Government of the United Kingdom. It is responsible for the collection of taxes, the payment of certain state benefits, and the administration and enforcement of a range of regulatory regimes.

The Complainant owns trademarks consisting of HMRC/ HM Revenue & Customs, including but not limited to:

Country	Jurisdiction Number	Mark	Registration date	Classes
United Kingdom	2471470	HMRC	March 28, 2008	9, 16, 35, 36, 41 & 45
United Kingdom	3251234	HM REVENUE & CUSTOMS	December 29, 2017	9, 16, 35, 36, 41 & 45

The Complainant also owns the domain name <hmrc.gov.uk>, registered on June 28, 2004.

The Respondent is Beka Tsertsvadze, from the United States of America.

The disputed domain name was registered on January 29, 2026, and resolves to an inactive page.

5. Parties' Contentions

A. Complainant

The Complainant contends that it has satisfied each of the elements required under the Policy for the transfer of the disputed domain name.

The Complainant argues that the disputed domain name is confusingly similar to the trademark HMRC.

The Complainant submits that there is no evidence that the Respondent has made demonstrable preparations to use the disputed domain name for legitimate purposes, nor is there any evidence that the Respondent is using the disputed domain name in connection with any noncommercial or fair use. The Complainant argues that the Respondent has no rights or legitimate interests in respect of the disputed domain name.

That being the case, the Complainant finds that the disputed domain name is likely to make Internet users assume that the disputed domain name offers services supplied by the Complainant.

According to the Complainant, it has prior rights over the trademark HMRC and has not authorized the Respondent's registration and use of the disputed domain name.

The Complainant's intellectual property rights for the HMRC trademarks and domain name predate the registration of the disputed domain name.

The Complainant argues that the registration and use of the disputed domain name have been conducted in bad faith.

The Complainant requests the transfer of the disputed domain name.

B. Respondent

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

6. Discussion and Findings

In accordance with paragraph 4(a) of the Policy, the Complainant must prove that each of the three following elements is satisfied:

(i) the disputed domain name is identical or confusingly similar to the trademark or service mark in which the Complainant has rights;

(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 and is 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 Select UDRP Questions, Third Edition, ("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 mark HMRC is reproduced within the disputed domain name, with the addition of the term "helpdesk". Accordingly, the disputed domain name is confusingly similar to the marks for the purposes of the Policy. WIPO Overview 3.1, sections 1.7 and 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 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.

There is no evidence that the Respondent is making a legitimate noncommercial or fair use of the disputed domain name or that before any notice of the dispute the Respondent has made use of, or demonstrable preparations to use the disputed domain name or a name corresponding to the disputed domain name in connection with a bona fide offering of goods or services.

The nature of the disputed domain name carries a risk of implied affiliation.

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.

In the present case, the Panel notes that the Respondent was likely aware of the Complainant's trademarks as the disputed domain name incorporates the HMRC mark with the addition of the generic word "helpdesk" and is confusingly similar to the Complainant's domain name. Moreover, the Complainant's trademark registrations and domain name predate the registration date of the disputed domain name.

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.

Panels have found that the non-use of a domain name (including a blank page) would not by itself prevent a finding of bad faith under the doctrine of passive holding. On 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, and the composition of the disputed domain name, 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 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 <hmrchelpdesk.info> be transferred to the Complainant.

/Mario Soerensen Garcia/
Mario Soerensen Garcia
Sole Panelist
Date: April 29, 2026