

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. General Call Case No. D2026-0841

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 General Call, United States of America.

2. The Domain Name and Registrar

The disputed domain name <authorityhmrc.com> is registered with Hostinger Operations, UAB (the “Registrar”).

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on February 26, 2026. On February 27, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On March 2, 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 (Redacted) and contact information in the Complaint. The Center sent an email communication to the Complainant on March 2, 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 2, 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 4, 2026. In accordance with the Rules, paragraph 5, the due date for Response was March 24, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on March 25, 2026.

The Center appointed Anna Carabelli as the sole panelist in this matter on March 30, 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 following facts are undisputed.

The Complainant is officially known as “His Majesty's Revenue and Customs” and commonly referred to as “HM Revenue and Customs” or simply “HMRC”. Established in its current form in 2005 following the merger between the Inland Revenue and HM Customs and Excise of the United Kingdom, the Complainant is a non-ministerial department of the Government of the United Kingdom responsible for tax collection, distribution of certain state benefits, and the administration and enforcement of various regulatory regimes.

As the tax authority of the UK Government, the Complainant serves as a direct point of contact and provider of services for nearly every individual and business in the UK.

The Complainant operates a website at the URL “www.gov.uk/government/organisations/hm-revenuecustoms”, which can also be accessed through the domain name <hmrc.gov.uk>.

The Complainant owns trademark registrations consisting of or embodying the expression “HMRC”, including the following:

- United Kingdom Registration No. UK00002471470, HMRC, registered on March 28, 2008, in classes 9, 16, 35, 36, 41 and 45.

The disputed domain name was registered on January 24, 2026, and does not resolve to an active website but merely to a parking page operated by the Registrar. On February 25, 2026, the Complainant sent a cease-and-desist letter to the Respondent informing of the Complainant's rights regarding the HMRC trademark, but did not receive a response.

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 Complainant and its abbreviated name “HMRC” are widely known in the UK and around the world;
- The Complainant enjoys registered trademark rights as well as unregistered rights in the initialism “HMRC”;
- The disputed domain name is confusingly similar to the Complainant's trademark “HMRC”, since it consists of the Complainant's exact mark with the addition of the term “authority” which is directly related to the Complainant, thus increasing the potential for confusion among Internet users;
- The Respondent has no rights or legitimate interests in the disputed domain name. In this regard the Complainant contends that (i) there is no evidence that the Respondent has been commonly known by the disputed domain name or owns any trademarks that incorporate or are similar or identical to the disputed domain name, and (iii) the Respondent's use of the disputed domain name is neither a bona fide offering of goods or services nor a legitimate noncommercial or fair use;
- The disputed domain name was registered and is being used in bad faith. As the Complainant's abbreviated name HMRC and its HMRC mark are long-established and well-known, it is inconceivable that the Respondent did not have the Complainant in mind when it registered the disputed domain name. The

fact that the disputed domain name does not resolve to an active website does not prevent a finding of bad faith under the doctrine of passive holding in the circumstances of this case;

- The Respondent has configured MX records for the disputed domain name, which indicates that the disputed domain name may be used to send email communications. The activation of an email on a domain name that is confusingly similar to the Complainants' trademark create a risk of deceptive or fraudulent use.

B. Respondent

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

6. Discussion and Findings

Paragraph 15(a) of the Rules instructs the Panel to decide the Complaint based on the statements and documents submitted and in accordance with the Policy, the Rules, and any rules and principles of law that it deems applicable.

Under paragraph 4(a) of the Policy, the Complainant must prove each of the following:

- (i) the disputed domain name is identical or confusingly similar to a 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 being used in bad faith.

Paragraph 4(b) of the Policy sets out four illustrative circumstances, which for the purposes of paragraph 4(a)(iii) of the Policy, shall be evidence of registration and use of a domain name in bad faith.

Paragraph 4(c) of the Policy sets out three illustrative circumstances any one of which, if found by the Panel, shall be evidence of a respondent's rights to or legitimate interests in a disputed domain name for the purpose of paragraph 4(a)(ii) of the Policy above.

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 entirety of the mark is reproduced and recognizable within the disputed domain name. Indeed, the disputed domain name incorporates the term "HMRC", which corresponds exactly to the Complainant's mark as well as its abbreviated name. Accordingly, the disputed domain name is confusingly similar to the mark for the purposes of the Policy. [WIPO Overview 3.1](#), section 1.7.

The addition of the Top-Level Domain, such as ".com", is viewed as a standard registration requirement and as such is typically disregarded under the first element confusing similarity test. [WIPO Overview 3.1](#), section 1.11.1.

Although the addition of other terms, here "authority", may bear on assessment of the second and third elements, the Panel finds the addition of such term does not prevent a finding of confusing similarity between the disputed domain name and the 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 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 indication before the Panel of any activity in relation to the disputed domain name that would give rise to rights or legitimate interests to the Respondent. Also, there is no evidence that the Respondent is commonly known by the disputed domain name.

Furthermore, the Panel notes the nature of the disputed domain name as discussed in paragraph A. above, which carries a risk of implied affiliation with the Complainant.

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 Complainant registered its HMRC trademark (see Section 4 above) well before the registration of the disputed domain name by the Respondent in 2026. In the circumstances of the case, particularly noting the composition of the disputed domain name, it is difficult to believe that the Respondent did not have in mind the Complainant’s trademark when registering the disputed domain name, consisting of the Complainant’s trademark with the addition of the term “authority” which is directly related to the Complainant and its institutional functions.

As to bad faith use, the disputed domain name does not point to an active website.

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 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.

Factors that have been considered relevant in applying the passive holding doctrine include: (i) the degree of distinctiveness or reputation of the complainant's mark, (ii) the failure of the respondent to submit a response or to provide any evidence of actual or contemplated good-faith use, (iii) the respondent's taking active steps to conceal its identity or (iv) the use of false or inaccurate contact details (noted to be in breach of the respondent's registration agreement). Taking these factors into consideration, panels assess the overall plausibility of any (claimed) good faith use to which the domain name may be put in light of the composition of the domain name in relation to the relevant mark, such that, the more arbitrary or distinctive a mark the less plausible a claimed non-infringing good faith use is likely to be, and vice versa.

Having reviewed the available record, the Panel notes (i) the distinctiveness and reputation of the Complainant's trademark, (ii) the composition of the disputed domain name as discussed above, (iii) the failure of the Respondent to submit a response, (iv) the redaction of the Respondent's contact details from the public Whois record (whether this was actively requested or simply authorized by the Respondent), (v) the implausibility of any good faith use to which the disputed domain name may be put in view of the misleading nature of the disputed domain name, (vi) the configuration of MX records for email which is indicative of probable use of the disputed domain name for the purpose of impersonating the Complainant and misleading Internet users, 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 <authorityhrc.com> be transferred to the Complainant.

/Anna Carabelli/

Anna Carabelli

Sole Panelist

Date: April 10, 2026