

## **ADMINISTRATIVE PANEL DECISION**

The Commissioners for HM Revenue and Customs v. Jane Joe  
Case No. D2026-1375

### **1. The Parties**

The Complainant is The Commissioners for HM Revenue and Customs, United Kingdom (“UK”), represented by Com Laude Limited, UK.

The Respondent is Jane Joe, United States of America (“US”).

### **2. The Domain Name and Registrar**

The disputed domain name <hmrcgovmail-org.com> is registered with NameSilo, LLC (the “Registrar”).

### **3. Procedural History**

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on March 31, 2026. On April 1, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On April 1, 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 #8bc044b2, See PrivacyGuardian.org) and contact information in the Complaint. The Center sent an email communication to the Complainant on April 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 April 6, 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 April 9, 2026. In accordance with the Rules, paragraph 5, the due date for Response was April 29, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on April 30, 2026.

The Center appointed Rebecca Slater as the sole panelist in this matter on May 4, 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 His Majesty's Revenue and Customs, a non-ministerial department of the UK Government, commonly known as "HM Revenue and Customs" or "HMRC". The Complainant 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 in its current form was established in April 2005 following the merger of the Inland Revenue and HM Customs and Excise, pursuant to the Commissioners for Revenue and Customs Act 2005.

The Complainant holds UK Registration No. UK00002471470 for HMRC word mark (registered March 28, 2008) (the "Trade Mark"). It also holds UK Registration No. UK00003251234 for HM Revenue & Customs word mark (registered December 29, 2017). The Complainant also claims substantial unregistered trademark rights in HMRC.

The Complainant operates a website within the UK Government's official portal at the domain name <hmrc.gov.uk>.

The Respondent is an individual apparently located in the US. The Respondent did not file a Response, and consequently little information is known about the Respondent.

The disputed domain name was registered on January 20, 2026. The disputed domain name resolves to the Registrar's parking page with no substantive content. The Complainant provided evidence that the disputed domain name is configured with Mail eXchanger ("MX") and Sender Policy Framework ("SPF") records, indicating it is capable of being used for email communication.

#### **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 trade marks. The Trade Mark constitutes the most prominent, dominant and distinctive element of the disputed domain name. The addition of the terms "gov", "mail" and "org" does not dispel the likelihood of confusion. In fact, when combined with the well-known Trade Mark, these terms increase the potential for confusion by suggesting the disputed domain name is the official source of the Complainant's communications.
- The Respondent has no rights or legitimate interests in the disputed domain name. The Respondent is not affiliated with and has not been authorized by the Complainant to use its name or the Trade Mark, and there is no evidence that the Respondent has been commonly known by the Trade Mark or the disputed domain name. The composition of the disputed domain name carries a risk of implied affiliation with the Complainant. The disputed domain name does not resolve to an active website and is passively held. The disputed domain name is configured with MX and SPF records, which means it can be used for email communication. Any such use would be confusing or misleading given the disputed domain name's confusing similarity to the Complainant's trade marks.
- The disputed domain name was registered and is being used in bad faith. The mere registration of a domain name confusingly similar to a well-known trade mark creates a presumption of bad faith, and "initial interest confusion" is inevitable. The disputed domain name is passively held and has never resolved to an active website. In relation to the factors to be considered in applying passive holding doctrine, the Complainant's trade marks are well known and distinctive, the Respondent has advanced no explanation or evidence of any contemplated good-faith use, and the Respondent has redacted its contact details from the public Whois record. The disputed domain name is configured with MX and SPF records, creating a risk of phishing or other fraudulent activity.

## **B. Respondent**

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

## **6. Discussion and Findings**

To succeed, the Complainant must demonstrate that all the elements enumerated in paragraph 4(a) of the Policy have been satisfied, namely:

- the disputed domain name is identical or confusingly similar to a trade mark or service mark in which the Complainant has rights;
- the Respondent has no rights or legitimate interests in respect of the disputed domain name; and
- the disputed domain name has been registered and is being used in bad faith.

The onus of proving these elements is on the Complainant.

### **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 trade mark 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 trade mark or service mark for the purposes of the Policy. [WIPO Overview 3.1](#), section 1.2.1.

The entirety of the Trade Mark is reproduced within the disputed domain name. Accordingly, the disputed domain name is confusingly similar to the Trade Mark for the purposes of the Policy. [WIPO Overview 3.1](#), section 1.7.

Although the addition of other terms (here, "gov", "mail" and "org") 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 the disputed domain name and the mark for the purposes of the Policy. [WIPO Overview 3.1](#), section 1.8.

For completeness, the Panel also finds the Complainant has established unregistered trade mark rights in HMRC and that the disputed domain name is confusingly similar to that mark. [WIPO Overview 3.1](#), sections 1.3, 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 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.

The Complainant has not authorized the Respondent to use its registered or unregistered trade marks and there is no evidence that the Respondent is commonly known by the disputed domain name. In addition, the evidence provided by the Complainant (i.e., configuration of the disputed domain name with MX and SPF records) indicates that the disputed domain name could potentially be used for phishing.

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.

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. Having reviewed the available record, the Panel notes the distinctiveness or reputation of the Trade Mark, the composition of the disputed domain name, and the failure of the Respondent to submit a response or to provide any evidence of actual or contemplated good-faith use, 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.

Further, the configuration of MX and SPF records associated with the disputed domain name reinforces the inference of bad faith given the risk of fraudulent email activity. 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 <hmr.govmail-org.com> be transferred to the Complainant.

*/Rebecca Slater/*

**Rebecca Slater**

Sole Panelist

Date: May 7, 2026