ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. Ademoura Santos
Case No. D2026-2964

1. The Parties

The Complainant is KPMG International Cooperative, Netherlands (Kingdom of the), represented by Winston Taylor International LLP, United Kingdom ("UK").

The Respondent is Ademoura Santos, Israel.

2. The Domain Name and Registrar

The disputed domain name <gbltd-kpmg.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 July 6, 2026. On July 7, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 7, 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 ("The RDAP server redacted the value") and contact information in the Complaint. The Center sent an email communication to the Complainant on July 9, 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 July 13, 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 July 20, 2026. In accordance with the Rules, paragraph 5, the due date for Response was August 9, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on August 13, 2026.

The Center appointed Francine Tan as the sole panelist in this matter on August 19, 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 KPMG International Cooperative, a Swiss entity headquartered in the Netherlands. The Complainant is affiliated with a network of independent KPMG member firms which provide audit, tax, and advisory services (the "KPMG network"). KPMG member firms operate in approximately 138 countries and territories with more than 276,000 partners and employees. The combined global revenue of KPMG member firms in 2025 was USD 39.8 billion.

The KPMG network has used the KPMG mark for nearly 40 years. The KPMG brand has been consistently ranked among the world's top brands for many years.

The Complainant owns numerous registrations for KPMG and KPMG-formative marks throughout the world. These include, among others:

- United States of America ("U.S.") Trademark Registration No. 2339547 for KPMG, registered on April 11, 2000;

- European Union ("EU") Trademark Registration No. 001011220 for KPMG, registered on April 25, 2000;

- UK Trademark Registration No. UK00901011220 for KPMG, registered on April 25, 2000;

- EU Trademark Registration No. 001179662 for a figurative KPMG mark, registered on June 27, 2000; and

- U.S. Trademark Registration No. 2386745 for a figurative KPMG mark, registered on September 19, 2000.

The KPMG network websites operate mainly under the primary domain name, <kpmg.com>.

The disputed domain name was registered on May 12, 2026. The disputed domain name resolved to a Hostinger parking page.

On January 19, 2026, the disputed domain name was used to create an email impersonating an actual employee of KPMG. The email identified the employee in the signature block as "Head of Corporate Affairs", KPMG UK Limited, and requested that the recipient sign and return an enclosed non-disclosure agreement.

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 the following:

(i) The disputed domain name contains the KPMG mark in its entirety, combined with the prefix "gbltd-". KPMG is the dominant and principal component of the disputed domain name, identical to the distinctive and famous KPMG trade mark. While the additional elements "gb" and "ltd" are descriptive in nature, respectively conveying a reference to Great Britain and to a limited company, it has no, or very limited, distinctive value. Accordingly, the disputed domain name is confusingly similar to the KPMG trade mark.

(ii) The Respondent has no rights or legitimate interests in respect of the disputed domain name. The disputed domain name was registered many years after the establishment of the Complainant's well-known KPMG mark. The Respondent has used the disputed domain name and the Complainant's name opportunistically to make targeted, fraudulent requests and elicit the signing of fraudulent non-disclosure agreements. There is no credible evidence of the Respondent's use of, or demonstrable preparations to use, the disputed domain name in connection with a bona fide offering of goods or services.

(iii) The disputed domain name was registered and is being used in bad faith. The registration was made primarily for the purpose of using it to target third parties by way of a serious, unlawful and fraudulent email scam to impersonate the Complainant and induce third parties to sign fraudulent non-disclosure agreements. By using the disputed domain name and sending fraudulent emails impersonating a genuine KPMG employee, the Respondent has intentionally attempted, for commercial gain, to attract Internet users by creating a likelihood of confusion with the Complainant's KPMG mark as to the source, sponsorship, affiliation, or endorsement of the disputed domain name. The Respondent's registration and fraudulent use of the disputed domain name will disrupt KPMG's business and image by misleading members of the public into believing that the disputed domain name is connected with the Complainant or the KPMG network.

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 the KPMG trade mark for the purposes of the Policy. WIPO Overview 3.1, section 1.2.1.

The disputed domain name incorporates the KPMG mark in its entirety, together with the additional term "gbltd-". The elements "gb" and "ltd" are descriptive in nature and may respectively be understood as references to Great Britain and to a limited company. These elements do not prevent the KPMG mark from remaining clearly recognizable within the disputed domain name. Accordingly, the disputed domain name is confusingly similar to the KPMG mark for the purposes of the Policy. WIPO Overview 3.1, section 1.8.

The generic Top-Level Domain ".com" is a standard registration requirement and is disregarded when assessing the confusing similarity between the domain name under consideration and the complainant's trade mark. WIPO Overview 3.1, section 1.11.1.

The disputed domain name is therefore confusingly similar to the Complainant's KPMG trade mark.

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. There is no evidence that the Respondent is commonly known by the disputed domain name or has acquired any trademark rights in KPMG or GBLTD-KPMG.

Further, the evidence shows that one week after the registration date, an email address incorporating the disputed domain name was created and used to send a fraudulent email purporting to originate from an employee of the Complainant. Such use is plainly inconsistent with any bona fide offering of goods or services, or any legitimate noncommercial or fair use of the disputed domain name. UDRP panels have consistently held that the use of a domain name for illegitimate activity, including impersonation, passing off, phishing, and identity theft, can never confer rights or legitimate interests on a respondent. WIPO Overview 3.1, section 2.13.1.

The Respondent has not rebutted the Complainant's prima facie case.

The Panel therefore finds the second element of the Policy has been established.

C. Registered and Used in Bad Faith

Paragraph 4(b) of the Policy sets out a non-exhaustive list of circumstances that may indicate that a domain name was registered and used in bad faith, and other circumstances may also be relevant in assessing bad faith. WIPO Overview 3.1, section 3.2.1.

The KPMG mark had been registered and used for many years prior to the registration of the disputed domain name. The disputed domain name incorporates the KPMG trade mark in its entirety, with the mere addition of the geographical abbreviation "gb", which would readily be understood as referring to Great Britain, and the abbreviation, "ltd", which would be readily understood as referring to a limited company. Having regard in particular to the manner in which the Respondent has used the disputed domain name, it is clear that the Respondent was well aware of the Complainant and its KPMG trade mark at the time of registration. Indeed, the composition and subsequent use of the disputed domain name demonstrate that it was deliberately selected to target the Complainant and facilitate the impersonation of the Complainant and/or its employees.

UDRP panels have consistently held that the use of a domain name for illegitimate or illegal activity, including impersonation, phishing, identity theft, and passing off, constitutes bad faith. WIPO Overview 3.1, section 3.4.

Accordingly, the Panel finds that the disputed domain name was registered and is being used in bad faith. The fact that the disputed domain name resolved to a Registrar hosting webpage does not detract from that conclusion. In particular, the evidence establishes that the Respondent has actively used the disputed domain name for fraudulent email purposes in an attempt to impersonate the Complainant and/or its employees.

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 <gbltd-kpmg.com> be transferred to the Complainant.

/Francine Tan/
Francine Tan
Sole Panelist
Date: August 28, 2026