# ADMINISTRATIVE PANEL DECISION

Philip Morris Products S.A. v. wu lending, lendingwu, liu amitahha, lending wu
Case No. D2026-3115

## 1. The Parties

The Complainant is Philip Morris Products S.A., Switzerland, represented by Akran Intellectual Property, Italy.

The Respondents are wu lending, lendingwu, liu amitahha, and lending wu, Hong Kong, China.

## 2. The Domain Names and Registrars

The disputed domain names <iqosarea.com>, <iqoslike666.com>, <iqoslike777.com> and <iqoslike888.com> are registered with GMO Internet, Inc. d/b/a Discount-Domain.com and Onamae.com (the “Registrar”).

The disputed domain names <iqoslike555.com> and <loveiqos520.com> are registered with Gname.com Pte. Ltd. (the “Registrar”).

## 3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on July 15, 2026. On July 16, 2026, the Center transmitted by email to the Registrars a request for registrar verification in connection with the disputed domain names. On July 17 and 21, 2026, the Registrars transmitted by email to the Center their verification response disclosing registrant and contact information for the disputed domain names which differed from the named Respondent (Whois Privacy Protection Service by onamae.com, Redacted for Privacy) and contact information in the Complaint.

The Center sent an email communication to the Complainant on July 21, 2026, with the registrant and contact information of nominally multiple underlying registrants revealed by the Registrars, requesting the Complainant to either file separate complaint(s) for the disputed domain names associated with different underlying registrants or alternatively, demonstrate that the underlying registrants are in fact the same entity and/or that all domain names are under common control. The Complainant filed an amended Complaint on July 24, 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 Respondents of the Complaint, and the proceedings commenced on July 30, 2026. In accordance with the Rules, paragraph 5, the due date for Response was August 19, 2026. The Respondents did not submit any response. Accordingly, the Center notified the Respondents' default on August 24, 2026.

The Center appointed William Lobelson as the sole panelist in this matter on August 31, 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 Philip Morris Products S.A., a leading international tobacco products company.

It uses and owns the trademark IQOS, in relation with a heated tobacco and smoke free tobacco stick products.

The trademark is protected through a number of registrations, inter alia:

- International Trademark IQOS No. 1218246 registered on July 10, 2014;
- Taiwan registration IQOS No. 02003604 registered in August 1, 2019.

The disputed domain names are:

<loveiqos520.com>, registered on February 5, 2026;
<iqoslike888.com>, registered on February 13, 2026;
<iqoslike777.com>, registered on March 2, 2026;
<iqoslike666.com>, registered on March 4, 2026;
<iqosarea.com>, registered on March 20, 2026;
<iqoslike555.com>, registered on April 30, 2026.

It is undisputed that all six disputed domain names were resolving to a website offering tobacco sticks and tobacco products, and displayed the Complainant's mark, logo and favicon, as well as Complainant's official images and marketing materials, along with other tobacco products from competing brands.

## 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 names.

Notably, the Complainant contends that the disputed domain names are confusingly similar to its earlier trademark, that the Respondents have no rights or legitimate interests in the disputed domain names, and that the disputed domain names have been registered and used in bad faith.

**B. Respondent**

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

**6. Discussion and Findings**

**Consolidation: Multiple Respondents**

The amended Complaint was filed in relation to nominally different domain name registrants. The Complainant alleges that the domain name registrants are the same entity or mere alter egos of each other, or under common control. The Complainant requests the consolidation of the Complaint against the multiple disputed domain name registrants pursuant to paragraph 10(e) of the Rules.

The disputed domain name registrants did not comment on the Complainant's request.

Paragraph 3(c) of the Rules states that a complaint may relate to more than one domain name, provided that the domain names are registered by the same domain name holder.

In addressing the Complainant's request, the Panel will consider whether (i) the disputed domain names or corresponding websites are subject to common control; and (ii) the consolidation would be fair and equitable to all Parties. See WIPO Overview of WIPO Panel Views on Select UDRP Questions ("WIPO Overview 3.1"), section 4.11.2.

As regards common control, the Panel notes that:

- Four out of the six disputed domain names utilize the identical prefix "iqoslike" followed by a repetitive three-digit number;

- Four disputed domain names are registered through GMO Internet, Inc. d/b/a Discount-Domain.com and Onamae.com under the same privacy service (Whois Privacy Protection Service by onamae.com). This includes <iqoslike888.com>, which shares identical contact information with <iqosarea.com>.

- All six disputed domain names share the same hosting and DNS routing infrastructure, using Cloudflare Name Servers;

- The websites to which the disputed domain names directed featured identical online store templates, utilized identical unauthorized marketing materials, offered identical third-parties competitor products, and targeted Taiwanese consumers in China exclusively with prices listed in New Taiwan Dollars;

- All six disputed domain names, despite being registered under different names share the exact same telephone number and same postal code; and

- Five of the six disputed domain names share the very same email address and the same physical address.

As regards fairness and equity, the Panel sees no reason why consolidation of the disputes would be unfair or inequitable to any Party.

Accordingly, the Panel decides to consolidate the disputes regarding the nominally different disputed domain name registrants (referred to below as "the Respondent") in a single proceeding.

Notwithstanding the default of the Respondent, it remains incumbent on the Complainant to make out its case in all respects under the Rules set out in paragraph 4(a) of the Policy. Namely, the Complainant must prove that:

(i) the disputed domain names are identical or confusingly similar to a trademark or service mark in which the Complainant has rights (paragraph 4(a)(i));

(ii) the Respondent has no rights or legitimate interests in respect of the disputed domain names (paragraph 4(a)(ii)); and

(iii) the disputed domain names have been registered and are being used in bad faith (paragraph (a)(iii)).

**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 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 the mark is recognizable within the disputed domain names. Accordingly, the disputed domain names are confusingly similar to the mark for the purposes of the Policy. WIPO Overview 3.1, section 1.7.

Although the addition of other terms, here "like"; "love", "area" and three-digit numbers "777", "666, "888", "555", and "520", 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 names 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 names. 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 names such as those enumerated in the Policy or otherwise.

The Panel finds that the record does not establish any circumstances giving rise to rights or legitimate interests of the Respondent in respect of the disputed domain names.

In particular, the record supports the following findings:

(i) there is no evidence that, before any notice of the dispute, the Respondent used, or made demonstrable preparations to use, the disputed domain names or a name corresponding to the disputed domain names in connection with a bona fide offering of goods or services within the meaning of paragraph 4(c)(i) of the Policy and section 2.2 of the WIPO Overview 3.1;

(ii) there is no evidence that the Respondent, whether as an individual, business, or other organization, has been commonly known by the disputed domain names within the meaning of paragraph 4(c)(ii) of the Policy and section 2.3 of the WIPO Overview 3.1;

(iii) the Respondent is not making a legitimate noncommercial or fair use of the disputed domain names within the meaning of paragraph 4(c)(iii) of the Policy and section 2.4 of the WIPO Overview 3.1; and

(iv) the record discloses no other circumstances that would support a finding of rights or legitimate interests on the part of the Respondent.

The disputed domain names resolved to websites through which the Respondent was offering tobacco accessories and products purporting to be products of the Complainant offered under the trademark. To the extent that the products offered through the Respondent's websites are not genuine products of the Complainant, the Respondent's use of the disputed domain names cannot give rise to rights or legitimate interests. Rather, such use would involve the unauthorized use of the Complainant's trademark in connection with the offering of potentially counterfeit goods.

The Panel further finds that, even if the products offered through the Respondent's websites were genuine products, this would not, of itself, establish rights or legitimate interests in the disputed domain names. The principles applicable to the use of a domain name by a reseller of trademarked goods were established in *Oki Data Americas, Inc. v. ASD, Inc.*, WIPO Case No. D2001-0903, and are reflected in section 2.8 of the WIPO Overview 3.1.

Under the "Oki Data test", a reseller or distributor using a domain name incorporating a complainant's trademark may, in appropriate circumstances, establish a bona fide offering of goods or services, and hence a legitimate interest in the domain name, where the following cumulative requirements are met:

(i) the respondent must actually be offering the goods or services at issue;

(ii) the respondent must use the website to sell only the trademarked goods or services;

(iii) the website must accurately and prominently disclose the respondent's relationship with the trademark holder; and

(iv) the respondent must not seek to "corner the market" in domain names reflecting the trademark.

In the present case, the Panel finds that the Respondent's websites do not satisfy the requirements of the Oki Data test. In particular, the websites do not accurately and prominently disclose the nature of the Respondent's lack of relationship with the Complainant. There was no indication that the Respondent is an independent reseller, nor that it is an authorized dealer or otherwise affiliated with the Complainant.

To the contrary, the prominent display of the IQOS trademark and the Complainant's logo, together with the absence of any disclaimer or other information identifying the operator of the websites, creates an overall false impression that the websites are operated by, or are otherwise officially affiliated with, the Complainant.

Such presentation is inconsistent with the requirement that a reseller accurately and prominently disclose its relationship with the trademark holder.

The Panel further notes that the Respondent's websites appear to offer products of third parties that compete with those of the Complainant. This circumstance is likewise inconsistent with the requirements of the Oki Data test.

Accordingly, even assuming that the Respondent is offering genuine IQOS products, the Respondent's use of the disputed domain names does not constitute a bona fide offering of goods or services for purposes of paragraph 4(c)(i) of the Policy, nor does it otherwise establish rights or legitimate interests under paragraph 4(c) of the Policy.

The Panel therefore finds that the Respondent has no rights or legitimate interests in respect of the disputed domain names and that 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 has intentionally attempted to attract, for commercial gain, Internet users to its websites, by creating a likelihood of confusion with the Complainant's IQOS mark as to the source, sponsorship, affiliation, or endorsement of the Respondent's Websites. Paragraph 4(b)(iv) of the Policy, and WIPO Overview 3.1, section 3.1.4.

The Respondent registered the disputed domain names for the purposes of operating websites that pass off as official websites of the Complainant allegedly offering the Complainant's products for sale. The Respondent has used the disputed domain names, each of which is confusingly similar to the IQOS mark, in connection with the sale of products, whether genuine or otherwise, without the Complainant's authorization and in competition with the Complainant. The Respondent's use of the disputed domain names does not satisfy the requirements of the Oki Data test.

It is further observed that the Respondent has recently been ordered to transfer a series of domain names reproducing the Complainant's mark, that had been registered and used according to the same modus operandi as in the present case, thus showing that the Respondent is engaged in a reprehensible pattern of conduct (see *Philip Morris Products S.A. v. amitahha liu, liu amitahha,* WIPO Case No. D2026-0751).

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 names <iqosarea.com>, <iqoslike555.com>, <iqoslike666.com>, <iqoslike777.com>, <iqoslike888.com>, <loveiqos520.com> be transferred to the Complainant.

*/William Lobelson/*
**William Lobelson**
Sole Panelist
Date: September 8, 2026