ADMINISTRATIVE PANEL DECISION

KPMG International Cooperative v. stuart breford
Case No. D2026-3226

1. The Parties

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

The Respondent is stuart breford, France.

2. The Domain Name and Registrar

The disputed domain name <lawyerskpmginternational.com> (the “Disputed Domain Name”) 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 22, 2026. On July 23, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Disputed Domain Name. On July 23, 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 (Information Unavailable) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 30, 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 August 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 August 5, 2026. In accordance with the Rules, paragraph 5, the due date for Response was August 25, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 26, 2026.

The Center appointed Nicholas Weston as the sole panelist in this matter on August 28, 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 Swiss entity, headquartered in the Netherlands (Kingdom of the), that serves as a coordinating entity for a network of independent firms that provide audit, tax and advisory services in approximately 138 countries and territories booking combined global revenues of its member firms in 2025 of around USD 39.8 billion. It holds a portfolio of registrations for the trademark KPMG, and variations of it, in numerous countries. Examples include United States of America Trademark Registration No. 2339547 for the word mark KPMG, registered on April 11, 2000 in classes 9, 16, 35, 36, 41, and 42; and European Union Trade Mark registration Number 1011220 for the word mark KPMG in classes 9, 16, 35, 36, 41, and 42 registered on April 25, 2000.

The Complainant owns the domain name <kpmg.com>.

The Disputed Domain Name <lawyerskpmginternational.com> was registered on June 16, 2026.

The Disputed Domain Name resolves to the Registrar's parking page. The Complainant has provided evidence that the Disputed Domain Name was used in furtherance of a phishing scam.

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 cites its trademark registrations for the mark KPMG and variations of it, in numerous jurisdictions, as prima facie evidence of ownership.

The Complainant contends that its rights in the mark KPMG predate the Respondent's registration of the Disputed Domain Name. It submits that the Disputed Domain Name is confusingly similar to its trademark, because it is comprised of the KPMG trademark along with the additional terms "lawyers" and "international" under the generic Top-Level Domain ("gTLD"), and that these variables are not sufficient to avoid a finding of confusing similarity.

The Complainant contends that the Respondent has no rights or legitimate interests in respect of the Disputed Domain Name because "the Complainant …[does not]… have any connection with the Respondent" and that none of the circumstances set out in paragraph 4(c) of the Policy apply. The Complainant also contends that "the Respondent used the [Disputed] Domain Name in an unlawful, fraudulent message … targeting a partner holding a senior management position at KPMG Law, constituting a classic phishing exercise in which an individual purportedly working for KPMG sent a fraudulent message..." which it contends is not legitimate noncommercial or fair use of the Disputed Domain Name.

Finally, the Complainant alleges that the registration and use of the Disputed Domain Name was, and currently is, in bad faith, contrary to the Policy and the Rules having regard to the prior use and "famous" nature of the Complainant's trademark. On the issue of registration, the Complainant contends that "[t]he [Disputed] Domain Name was registered or acquired primarily for the purpose of using it in a serious, unlawful and fraudulent message scam to impersonate the Complainant and elicit personal information" and that it has been targeted by the Respondent.

On the issue of use, the Complainant contends that "[b]y using the [Disputed] Domain Name and sending fraudulent messages impersonating a genuine KPMG employee, the Respondent is intentionally attempting to opportunistically attract, for commercial gain, internet users by creating a likelihood of confusion with the Complainant's famous KPMG mark as to the source, sponsorship, affiliation, or endorsement of the [Disputed] Domain Name". It contends that these circumstances amount to registration and use of the Disputed Domain Name in bad faith.

B. Respondent

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

6. Discussion and Findings

Under paragraph 4(a) of the Policy, the Complainant has the burden of proving the following:

(i) that the Disputed Domain Name is identical or confusingly similar to a trademark or service mark in which the Complainant has rights; and

(ii) that the Respondent has no rights or legitimate interests in respect of the Disputed Domain Name; and

(iii) that the Disputed Domain Name has been registered and is being 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 ("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. The requirements of the first element for the purposes of the Policy may be satisfied by a trademark registered in any jurisdiction. WIPO Overview 3.1, sections 1.1.2 and 1.2.1. The Complainant has produced sufficient evidence to demonstrate that it has registered trademark rights in the mark KPMG.

Turning to whether the Disputed Domain Name is identical or confusingly similar to the KPMG trademark, the Panel observes that the Disputed Domain Name <lawyerskpmginternational.com> is comprised of: (a) the term "lawyers"; (b) followed by the Complainant's trademark; (c) followed by the term "international"; and (d) followed by the gTLD ".com".

It is well established that the gTLD used as part of a domain name is generally disregarded under the first element confusing similarity test. WIPO Overview 3.1, section 1.11. The relevant comparison to be made is with the Second-Level portion of the Disputed Domain Name, specifically: "lawyerskpmginternational".

The Panel finds that the Complainant's mark is recognizable within the Disputed Domain 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.

Although, the addition of other terms, such as "lawyers" or "international", may bear on assessment of the second and third elements in relation to the Disputed Domain Name, the Panel finds the addition of those 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.

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 disputed 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.

The Panel finds that there is no indication that the Respondent was commonly known by the term "KPMG" prior to registration of the Disputed Domain Name. The Complainant has not licensed, permitted, or authorized the Respondent to use the trademark KPMG. The Panel also notes that the composition of the Disputed Domain Name carries a risk of implied affiliation (see WIPO Overview 3.1, section 2.5.1).

The Panel notes the evidence that the Disputed Domain Name was mentioned in a classic phishing exercise in which an individual purportedly working for the Complainant sent a fraudulent message apparently via WhatsApp, seeking sensitive information and requesting the recipient to send the requested information by WhatsApp or to the email address associated with the Disputed Domain Name. Thus, the Pane finds that this does not represent a bona fide offering of goods or services, or a legitimate noncommercial or fair use.

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 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.

In the present case, the Panel finds that the evidence in the case shows the Respondent registered and has used the Disputed Domain Name in bad faith.

On the issue of registration, taking into account the composition of the Disputed Domain Name and the well-known nature of the Complainant's trademark, the Panel is satisfied that the Respondent knew of and targeted the Complainant's trademark KPMG when it registered the Disputed Domain Name.

The Panel finds that there is no reason for the Respondent to have registered the Disputed Domain Name other than to trade off the reputation and goodwill of the Complainant's widely-known trademark. WIPO Overview 3.1, section 3.1.4.

Further, a gap of several years between registration of a complainant's trademark and respondent's registration of a disputed domain name (containing the trademark) may indicate bad faith registration. In this case, the Respondent registered the Disputed Domain Name 26 years after the Complainant established registered trademark rights in the KPMG mark. The Respondent has not come forward to rebut the Complainant's allegations or offer any alternative explanation.

On the issue of use, the Complainant's evidence is that the Disputed Domain Name resolves to the Registrar's parking page and has been used in furtherance of a phishing exercise or for other unlawful activities.

Panels have held that the use of a domain name for illegitimate activity, in this case, phishing, constitutes bad faith. WIPO Overview 3.1, section 3.4. 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 <lawyerskpmginternational.com> be transferred to the Complaint.

/Nicholas Weston/
Nicholas Weston
Sole Panelist
Date: September 4, 2026