ARBITRATION
AND
MEDIATION CENTER

WIPO
WORLD
INTELLECTUAL PROPERTY
ORGANIZATION

ADMINISTRATIVE PANEL DECISION
Stichting BDO v. Israel Somoria
Case No. DCO2026-0037

1. The Parties

The Complainant is Stichting BDO, Netherlands (Kingdom of the), represented by Dechert LLP, United States of America ("United States").

The Respondent is Israel Somoria, Philippines.

2. The Domain Name and Registrar

The disputed domain name <digitalbdo.co> (the "Domain Name") is registered with NameMart Pte. Ltd. (the "Registrar").

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the "Center") on April 21, 2026. On April 22, 2026, the Center transmitted by email to the Registrar a request for registrar verification in connection with the Domain Name. On April 23, 2026, the Registrar transmitted by email to the Center its verification response disclosing registrant and contact information for the Domain Name which differed from the named Respondent (UNIDENTIFIED REGISTRANT) and contact information in the Complaint. The Center sent an email communication to the Complainant on April 23, 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 27, 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 30, 2026. In accordance with the Rules, paragraph 5, the due date for Response was May 20, 2026. The Respondent did not submit any response. Accordingly, the Center notified the Respondent's default on May 21, 2026.

The Center appointed Piotr Nowaczyk as the sole panelist in this matter on June 1, 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 the intellectual property holding entity of the global BDO network. The BDO network is an internationally renowned network of public accounting firms dating back to 1963. It offers a wide range of professional services within the financial services industry, including digital and technology services, financial services, audit, tax planning, trust and estate planning, as well as advisory services across sectors such as technology, business advisory, banking, capital markets, insurance, and asset management.

The BDO network currently comprises more than 111,000 professionals working from over 1,800 offices in 164 countries and territories worldwide.

In January 2020, the Complainant launched BDO Digital LLC, a digital advisory business focused on helping middle-market companies innovate and modernize their operations through technology-driven solutions.

The Complainant is the owner of numerous BDO trademark registrations, including:

- the United States Trademark Registration for BDO (word trademark) No. 4854142, registered on November 17, 2015;
- the United States Trademark Registration for BDO (combined trademark) No. 2699812, registered on March 25, 2003; and
- the European Union Trademark Registration for BDO (word trademark) No. 002419778, registered on December 9, 2002.

The Complainant claims that it is also the owner of numerous domain names incorporating its BDO trademark, including <bdo.com>, which it uses in connection with the promotion of its services and the online presence of the BDO network.

The Domain Name was registered on March 4, 2026.

At the time of the filing of the Complaint, and as of the date of this Decision, the Domain Name does not resolve to any active website.

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 Domain Name.

First, the Complainant contends that the Domain Name is identical or confusingly similar to the trademark in which the Complainant has rights.

Second, the Complainant argues that the Respondent has neither rights nor legitimate interests in the Domain Name.

Third, the Complainant submits that the Domain Name was registered and is being used in bad faith.

B. Respondent

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

6. Discussion and Findings

Paragraph 4(a) of the Policy places a burden on the Complainant to prove the presence of three separate elements, which can be summarized as follows:

(i) the 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 the Domain Name; and

(iii) the Domain Name has been registered and is being used in bad faith.

The applicable standard of proof in UDRP cases is the "balance of probabilities" or "preponderance of the evidence"; some panels have also expressed this as an "on balance" standard. Under this standard, a party should demonstrate to a panel's satisfaction that it is more likely than not that a claimed fact is true. See section 4.2 of the WIPO Overview of WIPO Panel Views on Select UDRP Questions ("WIPO Overview 3.1").

A. Identical or Confusingly Similar

Under the first element, the Complainant must establish that the Domain Name is identical or confusingly similar to the trademark in which the Complainant has rights.

The Complainant holds valid registrations for the BDO trademark. The Domain Name incorporates this trademark in its entirety. As numerous UDRP panels have held, in cases where a domain name incorporates the entirety of a trademark, the domain name will normally be considered confusingly similar to that mark. See section 1.7 of the WIPO Overview 3.1.

The addition of the term "digital" in the Domain Name does not prevent a finding of confusing similarity between the Domain Name and the Complainant's BDO trademark. Panels have consistently held that where the relevant trademark is recognizable within the disputed domain name, the addition of other terms (whether descriptive, geographical, pejorative, meaningless, or otherwise) would not prevent a finding of confusing similarity under the first element. See section 1.8 of the WIPO Overview 3.1.

The country-code Top-Level Domain ("ccTLD") ".co" in the Domain Name is viewed as a standard registration requirement and as such is typically disregarded under the first element confusing similarity test. See section 1.11.1 of the WIPO Overview 3.1.

Given the above, the Panel finds that the Domain Name is confusingly similar to the Complainant's BDO trademark. Thus, the Panel finds the first element of the Policy has been established.

B. Rights or Legitimate Interests

Under the second element, the Complainant must prove that the Respondent has no rights or legitimate interests in the Domain Name.

A right or legitimate interest in the Domain Name may be established, in accordance with paragraph 4(c) of the Policy, if the Panel finds any of the following circumstances:

(i) that the Respondent has used or made preparations to use the Domain Name or a name corresponding to the Domain Name in connection with a bona fide offering of goods or services prior to the dispute; or

(ii) that the Respondent is commonly known by the Domain Name, even if the Respondent has not acquired any trademark rights; or

(iii) that the Respondent is making a legitimate noncommercial or fair use of the Domain Name without intent for commercial gain to misleadingly divert consumers or to tarnish the trademark.

In the present case, the Panel finds that the Complainant has established a prima facie case that the Respondent does not have any rights or legitimate interests in the Domain Name, and the burden of production shifts to the Respondent. See section 2.1 of the WIPO Overview 3.1. Although given the opportunity, the Respondent has not submitted any evidence indicating that any of the circumstances foreseen in paragraph 4(c) of the Policy are present in this case.

On the contrary, it results from the evidence on record that the Complainant's BDO trademark registrations predate the Respondent's registration of the Domain Name. There is no evidence in the case record that the Complainant has licensed or otherwise permitted the Respondent to use the BDO trademark or to register the Domain Name incorporating this trademark. There is also no evidence to suggest that the Respondent has been commonly known by the Domain Name.

Moreover, the composition of the Domain Name carries a risk of implied affiliation with the Complainant, particularly noting the Complainant's established company, BDO Digital LLC. See section 2.5.1 of the WIPO Overview 3.1.

Furthermore, it results from the evidence on record that the Respondent does not make use of the Domain Name in connection with a bona fide offering of goods or services, nor does it make a legitimate noncommercial or fair use of the Domain Name. At the time of the filing of the Complaint, and as of the date of this Decision, the Domain Name does not resolve to an active website. Indeed, there is no evidence before the Panel that the Domain Name has ever been used for any active purpose.

In sum, the Respondent has failed to invoke any circumstances, which could demonstrate, pursuant to paragraph 4(c) of the Policy, any rights or legitimate interests in respect of the Domain Name. Thus, there is no evidence in the case file that refutes the Complainant's prima facie case. The Panel concludes that the second element of the Policy has been established.

C. Registered and Used in Bad Faith

Under the third element, the Complainant must prove that the Domain Name has been registered and is being used in bad faith.

Bad faith under the UDRP is broadly understood to occur where a respondent takes unfair advantage of or otherwise abuses a complainant's mark. See section 3.1 of the WIPO Overview 3.1.

Under paragraph 4(b) of the Policy, evidence of bad faith registration and use includes, without limitation:

(i) circumstances indicating the domain name was registered or acquired primarily for the purpose of selling, renting, or otherwise transferring the domain name registration to the owner of a trademark or to a competitor of the trademark owner, for valuable consideration in excess of the documented out-of-pocket costs directly related to the domain name; or

(ii) circumstances indicating that the domain name was registered in order to prevent the owner of a trademark from reflecting the mark in a corresponding domain name, provided it is a pattern of such conduct; or

(iii) circumstances indicating that the domain name was registered primarily for the purpose of disrupting the business of a competitor; or

(iv) circumstances indicating that the domain name has intentionally been used in an attempt to attract, for commercial gain, Internet users to a website or other online location, by creating a likelihood of confusion with a trademark as to the source, sponsorship, affiliation, or endorsement of the website or location or of a product or service on a website or location.

In the present case, as indicated above, the Complainant's rights in the BDO trademark predate the registration of the Domain Name. This Panel finds that the Respondent was or should have been aware of the Complainant's BDO trademark at the time of registration. This finding is supported by the composition of the Domain Name, which wholly incorporates the Complainant's distinctive BDO trademark, together with the term "digital" which directly corresponds to the Complainant's digital advisory business, BDO Digital LLC. Moreover, it has been proven to the Panel's satisfaction that the BDO trademark is well known and unique to the Complainant, particularly in the fields of accounting, audit, tax, advisory, consulting, financial, and digital services. Thus, the Respondent could not ignore the reputation of the BDO trademark.

Furthermore, at the time of the filing of the Complaint, and as of the date of this Decision, the Domain Name does not resolve to any active website. Considering the overall circumstances of this case, the Panel finds that the Respondent's passive holding of the Domain Name does not prevent a finding of bad faith.

From the inception of the UDRP, panels have found that the non-use of a domain name (including a blank or "coming soon" page) would not prevent a finding of bad faith under the doctrine of passive holding. While panelists will look at the totality of the circumstances in each case, 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 its registration agreement. See section 3.3 of the WIPO Overview 3.1.

In the present case, the Panel notes in particular the distinctiveness and reputation of the Complainant's BDO trademark, the Respondent's failure to submit any Response or evidence of actual or contemplated good-faith use, and the composition of the Domain Name, which wholly incorporates the Complainant's BDO trademark together with the term "digital". Accordingly, the Panel finds that the passive holding of the Domain Name does not prevent a finding of bad faith.

For the reasons discussed above, the Panel finds the third element of the Policy has been established.

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 Domain Name <digitalbdo.co> be transferred to the Complainant.

/Piotr Nowaczyk/
Piotr Nowaczyk
Sole Panelist
Date: June 17, 2026