

ADMINISTRATIVE PANEL DECISION

The Commissioners for HM Revenue and Customs v. MailHmr Mai, Hmr Case No. D2023-2893

1. The Parties

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

The Respondent is MailHmr Mai, Hmr, Dominica.

2. The Domain Name and Registrar

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

3. Procedural History

The Complaint was filed with the WIPO Arbitration and Mediation Center (the “Center”) on July 6, 2023. On July 6, 2023, the Center transmitted by email to the Registrar a request for registrar verification in connection with the disputed domain name. On July 6, 2023, 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 (Redacted for Privacy, PrivacyGuardian.org llc) and contact information in the Complaint. The Center sent an email communication to the Complainant on July 7, 2023, 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 7, 2023.

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 12, 2023. In accordance with the Rules, paragraph 5, the due date for Response was August 1, 2023. The Respondent did not submit any response. Accordingly, the Center notified the Respondent’s default on August 7, 2023.

The Center appointed Ugur G. Yalçiner as the sole panelist in this matter on August 24, 2023. 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 non-ministerial department within the government of the United Kingdom responsible for the collection of taxes, distribution of certain state benefits, and the administration of various regulatory frameworks. It is formally known as “His Majesty’s Revenue and Customs”, often shortened to “HM Revenue and Customs” or “HMRC”.

The Complainant is the owner of the following trademark registrations:

- UK trademark HMRC, registered on March 28, 2008, with No. 2471470 in classes 9, 16, 35, 36, 38, 41 and 45
- UK trademark HM REVENUE & CUSTOMS, registered on December 29, 2017, with No. 3251234 in classes 9, 16, 35, 36, 38, 41 and 45

The Complainant operates a website within the UK Government’s official portal site, which can be accessed through the domain name <hmrc.gov.uk>

The disputed domain name was registered on June 12, 2023, and does not resolve to any active website.

5. Parties’ Contentions

A. Complainant

The Complaint includes the following contentions:

(i) Identical or Confusingly Similar

The Complainant states that it is the owner of several UK trademarks, some of which have been listed by the Panel above. The Complainant further states that the disputed domain name is confusingly similar to its marks in that it only differs by the additions of the generic, dictionary word term “mail”; thus, the Complainant’s mark is the most prominent, dominant, and distinctive element of the disputed domain name. Furthermore, the Complainant contends that the addition of the word “mail” does not preclude any possibility of confusion and the hyphen in the disputed domain name does not distinguish it from the Complainant’s marks. Lastly, the generic top-level domain name (“gTLD”), in this case “.org”, is required only for technical reasons and it can be ignored.

(ii) Rights or legitimate interests

The Complainant contends that the Respondent does not have any rights or legitimate interests in the disputed domain name and seeks to make out a *prima facie* case to demonstrate this. The Complainant states that the Respondent has not been commonly known by the names “hmrc” or “mail hmrc”; it is not a licensee of the Complainant; and has not received any permission, consent or acquiescence from the Complainant to use its name or marks. Moreover, the Respondent does not own any trademarks with the terms “hmrc” or “mail hmrc” or similar to those terms, nor there is evidence that the Respondent has ever traded or operated as “hmrc” or “mail hmrc”.

The Complainant contends that the disputed domain name does not resolve to an active website, the Respondent cannot obtain or derive any rights or legitimate interests through its passive holding of the disputed domain name and the Respondent’s non-response and failure to give an explanation to the Complainant’s assertions is an admission of the Complainant’s contentions.

(iii) Registration and Use in Bad Faith

The Complainant alleges that it is very well known in the UK and around the world and its marks have been used for many years prior to the registration of the disputed domain name. That the Respondent did not respond to the Complainant's letter and has therefore put forward no evidence of any contemplated good faith use. That the Respondent has redacted, or allowed the redaction, of its details from the public Whois records. That it is inconceivable that the Respondent could have registered the disputed domain name without the Complainant's marks in mind and with good-faith intentions.

The Complainant further asserts that passive holding of the disputed domain name constitutes bad faith and use of a privacy service by the Respondent is further indication of bad faith registration and use of the disputed domain name.

B. Respondent

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

6. Discussion and Findings

In accordance with paragraph 4(a) of the Policy, the Complainant must prove that each of the three elements are present:

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

A. Identical or Confusingly Similar

The Complainant submits sufficient evidence for its registered trademarks in the UK. Accordingly, the Panel is satisfied that the Complainant is the owner of the trademarks HMRC and HM REVENUE & CUSTOMS.

The disputed domain name <mail-hmrc.org> incorporates the Complainant's trademark HMRC, with the additional term "mail-" in the beginning. The Panel notes that the trademark HMRC is recognizable within the disputed domain name referring to the section 1.7 of the WIPO Overview of WIPO Panel Views on Selected UDRP Questions, Third Edition (the "[WIPO Overview 3.0](#)"). In this regard, the Panel considers that the mere addition of the term "mail" and the hyphen do not prevent a finding of confusing similarity with the Complainant's trademarks (See [WIPO Overview 3.0](#), section 1.8 and the cases cited therein, finding 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).

It is an accepted principle that gTLDs in this case ".org", are to be typically disregarded in the consideration of the issue of whether a domain name is identical or confusingly similar to a Complainant's trademark. Disregarding the gTLD ".org", the Panel notes that the disputed domain name is confusingly similar to the Complainant's trademarks.

In light of the above, the Panel finds that the disputed domain name is confusingly similar to the Complainant's registered trademarks and that the requirements in paragraph 4(a)(i) of the Policy are fulfilled.

B. Rights or Legitimate Interests

Once the Complainant makes out a *prima facie* case that the Respondent lacks rights or legitimate interests in the disputed domain name, the burden of production shifts to the Respondent to come forward with relevant evidence demonstrating rights or legitimate interests in the disputed domain name (See [WIPO Overview 3.0](#), section 2.1).

The Panel confirms that the Complainant has made out a *prima facie* case that the Respondent has no rights or legitimate interests in the disputed domain name. The Respondent has neither replied to the Complainant's contentions formally nor presented any evidence to support his rights or legitimate interests in the disputed domain name. As the Respondent has failed to rebut this case, the Panel concluded that the Complainant has established the second element of paragraph 4(a) of the Policy (See *Croatia Airlines d.d. v. Modern Empire Internet Ltd.*, WIPO Case No. [D2003-0455](#); *Spenco Medical Corporation v. Transure Enterprise Ltd*, WIPO Case No. [D2009-1765](#); *Swarovski Aktiengesellschaft v. blue crystal*, WIPO Case No. [D2012-0630](#); and *Pomellato S.p.A v. Richard Tonetti*, WIPO Case No. [D2000-0493](#)).

The Panel notes that the Respondent does not have any registered trademarks or trade names and no license or authorization of any other kind has been given by the Complainant to use its registered trademark. There is no evidence of the Respondent's demonstrable preparations to use the disputed domain name or a name corresponding to the disputed domain name in connection with a *bona fide* offering of goods or services, neither. The Panel points out that holding the disputed domain name passively does not constitute rights or legitimate interests to the Respondent in the disputed domain name in the circumstances of this case. Moreover, the full inclusion of the Complainant's well-known mark along with the term "mail" in the disputed domain name carries a risk of implied affiliation with the Complainant. (See [WIPO Overview 3.0](#), section 2.5.1)

As a result, the Panel finds that the Respondent has no rights or legitimate interests in the disputed domain name, and the requirements of paragraph 4(a)(ii) of the Policy are therefore fulfilled by the Complainant.

C. Registered and Used in Bad Faith

The Panel is satisfied with the relevant evidence filed by the Complainant showing that it owns trademark rights for HMRC, which has been registered and used for many years prior to the registration of the disputed domain name and the Panel confirms the Complainant's trademark HMRC is well known in the UK and elsewhere.

As the Respondent added the term "mail-" before the Complainant's well-known trademark HMRC, that gives an impression that the disputed domain name is an official email address of the Complainant, the Panel is of the opinion that it is not possible for the Respondent to be unaware of the Complainant's trademark when the disputed domain name was registered. The fact that the Complainant operates a website at the domain name <hmrc.gov.uk>, which is highly similar to the disputed domain name, affirms the Panel's conclusion. Several UDRP panels have held that the mere registration of a domain name that is identical or confusingly similar (particularly domain names comprising typos or incorporating the mark plus a descriptive term) to a famous or widely-known trademark by an unaffiliated entity can by itself create a presumption of bad faith (See [WIPO Overview 3.0](#), section 3.1.4).

The Respondent has also made no active use of the disputed domain name. However, the non-use of a domain name would not prevent a finding of bad faith under the doctrine of passive holding as stated by the [WIPO Overview 3.0](#), section 3.3. The Panel has evaluated all the circumstances in this respect, specifically (i) the distinctiveness and well-known character of the Complainant's trademark; (ii) the intention of the Respondent to create a likelihood of confusion with the Complainant's trademarks; (iii) the lack of evidence proving any actual or contemplated good-faith use or any rights or legitimate interests of the Respondent in the disputed domain name; and (iv) the implausibility of any good faith use to which the domain name may be put.

The Complainant alleges that it had sent a letter to the Respondent on July 4, 2023, before commencing this UDRP proceeding, but the Respondent has not responded to that letter. Referring to the Panel's consideration in *Bayerische Motoren Werke AG v. (This Domain is For Sale) Joshuathan Investments, Inc.*, WIPO Case No. [D2002-0787](#), and considering the reasons above, the Panel is of the opinion that the failure to reply to the Complainant's letter and to the Complaint further supports in the circumstances of this case the Panel's finding of bad faith.

Having considered all the facts in this case, the Panel finds that the Complainant has sustained its burden of proof in showing that the disputed domain name was registered and is being used in bad faith.

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, <mail-hmrc.org> be transferred to the Complainant.

/Ugur G. Yalçiner/

Ugur G. Yalçiner

Sole Panelist

Date: September 7, 2023