

DISPUTE RESOLUTION SERVICE

D00014562

Decision of Independent Expert

The Commissioners for HM Revenue and Customs

and

Marcel Nyman

1. The Parties:

Complainant: The Commissioners for HM Revenue and Customs
C2/17, 100 Parliament Street, West Side
London
SW1A 2BQ
United Kingdom

Respondent: Marcel Nyman
Boessgraend 14
NAETTRABY
SE
370 24
Sweden

2. The Domain Name(s):

inland-revenue.co.uk

3. Procedural History:

I confirm that I am independent of each of the parties. To the best of my knowledge and belief, there are no facts or circumstances, past or present, or that could arise in the foreseeable future, which need be disclosed as they might be of such a nature as to call in to question my independence in the eyes of one or both of the parties.

25 July 2014 16:15 Dispute received

28 July 2014 08:48 Complaint validated
28 July 2014 08:51 Notification of complaint sent to parties
14 August 2014 02:30 Response reminder sent
19 August 2014 09:39 No Response Received
19 August 2014 09:40 Notification of no response sent to parties
27 August 2014 12:47 Expert decision payment received
15 September 2014 Complainant's response to Expert's Part 13.a request received

4. Factual Background

The Complainant's predecessor The Board of Inland Revenue was created under the Inland Revenue Board Act 1849, and was itself the ultimate successor to the Board of Taxes founded in 1665 under Charles II. The Complainant was formed by the merger of the Inland Revenue and HM Customs and Excise in April 2005 in terms of the Commissioners for Revenue and Customs Act 2005.

The Complainant is a non-ministerial department of the United Kingdom Government responsible for the collection of taxes, the payment of some forms of state support and the administration of other regulatory regimes including the national minimum wage. It operates a website at <hmrc.gov.uk>.

The Respondent is an individual apparently located in Sweden. The Respondent is the registrant of a large number of domain names within the .uk space which relate to entities within the United Kingdom. The Domain Name was registered in January 2012, and has resolved to pay per click advertising for at least some of the intervening period.

5. Parties' Contentions

The Complainant

Rights

The Complainant says that, although it is no longer formally known as the Inland Revenue since the merger with HM Customs and Excise in 2005, it is still commonly known and frequently described as the Inland Revenue. It and its predecessors had previously been formally known by that name for at least 165 years, and there are over 300 entries referring to that name in primary legislation over that period. In order to demonstrate the continuing use of the Inland Revenue name by the public, the Complainant exhibits Google Trends search results, showing declining, but still common use of that name in internet searches since 2005, and also results of more recent searches, showing links to the Complainant itself, or material which relates to the Complainant. The Complainant also exhibits a number of press articles from the same period which refer to it as the Inland Revenue, and notes that there are no other legal entities within the United Kingdom which use the name Inland Revenue. The addition of the hyphen in the Domain Name is insignificant, and the addition of the suffix .co.uk is a technical requirement. Therefore, the Domain Name is identical to a name or mark in which the Complainant has Rights under the Policy, namely Inland Revenue.

In response to a Part 13.a request from the Expert to clarify the legal nature of the Rights relied upon by the Complainant, the Complainant has provided clarification by way of a document prepared by Counsel, referring to previous decisions which have found that non-commercial and non-trading organisations can maintain an action for passing-off, such as *Lagos Chamber of Commerce v Registrar of Companies & Association of Merchants and Industrialists* (1955)72 RPC 263, and *Burge v Haycock* [2001] EWCA Civ 900 (where the Claimant was the non-profit-making organisation, the Countryside Alliance). The Complainant argues that a Claimant which does not carry on commercial activity in the ordinary sense of the word, nevertheless may have a valuable property in the sense of its goodwill which it will be entitled to protect by an action for passing off if the three classic ingredients for passing off are present.

Abusive Registration

The Complainant relies upon several of the circumstances under paragraph 3.a of the Policy as evidence that the Domain Name is an abusive registration in the hands of the Respondent.

Firstly, the Domain Name is being used in a way which is likely to confuse people or businesses into believing that the Domain Name is registered to, operated or authorised by, or otherwise connected with the Complainant (Policy, 3.a.ii). The Complainant relies upon its residual goodwill in the name, and points to the likely initial interest confusion of internet users arising out of the use of an identical name in search terms. By the time an internet user has reached the pay-per-click site, the damage will already be done, in terms of initial deception. However, the Complainant also points out that the pay-per-click site to which the Domain Name resolves does not contain any disclaimer of connection with the Complainant, and internet users may still be confused when they arrive at that site. The confusion caused will lead to monetary benefit to the Respondent in the form of pay-per-click revenues.

Secondly, the Domain Name is unfairly disrupting the business of the Complainant (Policy, 3.a.i.c). In terms of a definition of “business” for these purposes, the Complainant adopts a wider definition of “work that has to be done or matters that have to be attended to” (accepting that it is not a commercial entity as such). Its business of collecting taxes will be disrupted, because the pay-per-click advertising displayed is made of links which closely relate to its activities, such as Tax Rebate, Tax Refund UK, Self-Assessment, and Online tax return. Whether or not those links are to legitimate services, the suggestion of endorsement by the Complainant, and/or possibly inaccurate unofficial or misleading information about the United Kingdom’s tax system will lead to disruption to its activities. Although sale of traffic is not of itself objectionable, the combination of the identical name, and advertisements relating to the Complainant’s activities means that the use of pay-per-click advertising is objectionable in this instance.

Thirdly, there is a pattern of abusive registrations. The Complainant exhibits a lengthy list of other .uk registrations held by the Respondent, and highlights the following which it says potentially infringe the registered trade mark rights which it also references:

appletv.co.uk – APPLE TV, Apple Inc
halifaxuk.co.uk/halifaz.co.uk/halifax-online.co.uk – HALIFAX, Bank of Scotland PLC
arsenalstore.co.uk - ARSENAL, The Arsenal Football Club PLC
bbc-radio2.co.uk – BBC, The British Broadcasting Corporation
telegraphonline.co.uk – TELEGRAPH, Telegraph Media Group Limited

It says these are all examples of the same pattern as with the Domain Name, with each taking a well-known name in the United Kingdom, without apparent consent, and resolving to pay per click advertising.

Finally, the Respondent has provided false contact details (Policy, 3.a.iv), because a letter sent by the Complainant addressed to the Respondent in Sweden, was returned by the postal services, marked “unknown”.

The Complainant seeks transfer of the Domain Name to itself.

The Respondent

The Respondent has not replied to the Complaint, nor to the response to the Expert’s part 13.a request.

6. Discussions and Findings

In order to succeed in its Complaint, in accordance with the Policy, the Complainant needs to establish:

- “i. The Complainant has Rights in respect of a name or mark which is identical or similar to the Domain Name; and*
- ii. The Domain Name, in the hands of the Respondent, is an Abusive Registration.”*

The Complainant needs to establish both elements on the balance of probabilities.

The definition of Abusive Registration under the Policy is as follows:

“Abusive Registration means a Domain Name which either:

- i. was registered or otherwise acquired in a manner which, at the time when the registration or acquisition took place, took unfair advantage of or was unfairly detrimental to the Complainant’s Rights; or*
- ii. has been used in a manner which has taken unfair advantage of or has been unfairly detrimental to the Complainant’s Rights”.*

The definition of Rights under the Policy is as follows:

“Rights means rights enforceable by the Complainant, whether under English law or otherwise, and may include rights in descriptive terms which have acquired a secondary meaning.”

As the Complainant has demonstrated, although its name changed as a result of the merger in 2005, there is continuing substantial goodwill and recognition of the name Inland Revenue which had previously been its formal name for at least 165 years. It remains in wide use both in internet searches, and in the press. The Expert

accepts that, for these purposes, it does not matter that the Complainant is not carrying on commercial activity in the ordinary sense of the word, as there is goodwill in the name Inland Revenue, which is capable of being protected by the law of passing-off. The Respondent has not disputed this point. The Expert therefore agrees that the Complainant has Rights in that name. The Expert also agrees that the hyphen in the Domain Name should be disregarded, and that the Domain Name is therefore identical to a name or mark in which the Complainant has Rights.

In terms of Abusive Registration, although the Respondent has not replied to the Complaint, the Complainant nevertheless needs to establish its case on the balance of probabilities. However, this is a case where there is a very well-known mark, the Domain Name is identical to the mark (and unadorned in any way), the site to which the Domain Name links does not seek to dispel any connection with the Complainant in any way, and there is no attempt to justify the legitimacy of the registration by the Respondent. In any such case, there can only really be one outcome, which is a finding in the Complainant's favour.

The Expert is persuaded by the Complainant's arguments in relation to initial interest confusion (and therefore, as to the existence of circumstances under Policy, 3.a.ii). It is perhaps unlikely that most internet users will regard a pay-per-click site, once they reach it, as being in some way authorised by this Complainant or connected with it. However, as the Complainant has asserted, by that stage the damage will have been done. There is also no attempt on the site itself to disclaim any connection with the Complainant, so nothing to suggest in any way that the Respondent has been anything other than deliberate in seeking to trade off any such confusion to his financial benefit. The Expert also accepts that, stemming from that confusion, there is likely to be some level of disruption to the Complainant's activities (although it is difficult to quantify its extent), within 3.a.i.c of the Policy.

The Expert has some reservations about making a finding of a pattern of abusive registrations, based upon the Complainant highlighting a few registrations out of a much longer list of registrations, in the apparent absence of any previous DRS decisions against the Respondent, although a brief review of the list of other registrations does reveal others that would be difficult for the Respondent to justify. He is also wary of making a finding of false contact details on the basis of one returned letter. However, in the light of the Expert's conclusions in relation to confusion and disruption to the Complainant's business, it is not necessary on this occasion to dwell on either issue. The registration is clearly an abusive one under the Policy, and the Expert therefore finds in the Complainant's favour.

7. Decision

The Expert finds that the Complainant has Rights in the name or mark INLAND REVENUE which is identical to the Domain Name, and the Domain Name in the hands of the Respondent is an Abusive Registration. The Expert therefore directs that the Domain Name be transferred to the Complainant.

Signed: Bob Elliott

Dated 8 October 2014