

DISPUTE RESOLUTION SERVICE**D00019938****Decision of Independent Expert**

The Commissioners for HM Revenue and Customs

and

Daniel Corlett

1. The Parties:

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

Respondent: Daniel Corlett
4 Sinclair Way
Prescot Business Park
Prescot
Merseyside L34 1QL
United Kingdom

2. The Domain Name(s):

hmrcontact.co.uk
hmrctalk.co.uk

3. Procedural History:

I can 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, that 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.

07 March 2018 13:36 Dispute received

07 March 2018 14:13 Complaint validated

07 March 2018 14:30 Notification of complaint sent to parties

26 March 2018 02:30 Response reminder sent

28 March 2018 16:17 Response received

28 March 2018 16:17 Notification of response sent to parties

03 April 2018 10:30 Reply received

03 April 2018 10:31 Notification of reply sent to parties
03 April 2018 10:33 Mediator appointed
05 April 2018 13:40 Mediation started
06 April 2018 11:26 Mediation failed
06 April 2018 11:26 Close of mediation documents sent
09 April 2018 13:45 Expert decision payment received

4. Factual Background

4.2 The Complainant is the United Kingdom's tax authority, HM Revenue and Customs.

4.3 The Respondent is an individual; no information is provided relating to the Respondent's business, company structure or trading identity.

4.4 The Domain Name first listed above <hmrccontact.co.uk> is not in use and the Respondent indicates (see below) that it is willing to transfer it to the Complainant without further argument. The second Domain Name, <hmrc-talk.co.uk> remains in use and currently re-directs to the Respondent's website at <talk-tax.co.uk>.

5. Parties' Contentions

The Parties' submissions are summarised below.

Complainant

The Complainant describes itself a non-ministerial department of HM Government responsible for the collection of taxes, payment of certain state support and the administration of other regulatory regimes. It is a high-volume business with almost every UK individual and business being a direct customer of the Complainant. The Complainant is charged with administering the UK's tax system in the most simple, customer focused and efficient way.

The Complainant recounts that it operates a website within the UK Government's portal at <https://www.gov.uk/government/organisations/hm-revenue-customs>. This site can also be accessed via the domain name <hmrc.gov.uk> which remains an important contact point with the public. The Complainant also refers to its own free telephone numbers which the public can call for help and advice on tax matters.

Complainant's Rights

The Complainant claims registered rights in the term HMRC as the proprietor of the UK registered trade mark number 2471470 for the word HMRC in classes 9, 16, 25, 26, 35, 36, 38, 41, 42 & 45. The mark has a filing date of 5 November 2007, pre-dating the registration of the Domain Names by a number of years.

The Complainant also claims unregistered rights in the term HMRC and some associated terms. The Complainant argues that its activities generate goodwill in the extended sense recognised for associations, charities and public bodies as noted in previous disputes under the DRS. The Complainant states that it has been known as HMRC since its creation in April 2005 and is very well known in the United Kingdom and beyond by this acronym. The Complainant submits articles from third

party publications, search engine results and evidence of its presence on social media which refer to the Complainant and the term HMRC:

The Complainant concludes that it has used the HMRC marks for a not insignificant period and to a not insignificant degree and that the HMRC marks are recognised by the public as indicating its services and activities.

Comparing the Domain Names to the Complainant's marks

The Complainant contends that the Domain Names are similar to its HMRC mark in terms of DRS Policy paragraph 2.1.1. as they differ from the Complainant's mark only by the inclusion of the words "talk" and "contact". The Complainant contends that these are generic terms that do not detract from the dominant element of the Complainant's mark that is the most dominant feature of both Domain Names.

In relation to the first Domain Name, the Complainant refers to *The Commissioners for HM Revenue and Customs v. David Bungay* [DRS19477], where the expert found that the domain name <hmrcontacts.co.uk> was similar to the Complainant's mark.

Viewed as whole, the Complainant contends that its mark is the most dominant element of each of the Domain Names and the additional adornments do not distinguish the Domain Names from the Complainant's mark.

Abusive registration

The Complainant submits a long list of proceedings under the DRS in which it has successfully recovered domain names incorporating the initials HMRC or the words Inland Revenue.

The Complainant cites the Expert in the DRS decision in *The Commissioners for HM Revenue and Customs v. David Bungay* [DRS19477] and *The Commissioners for HM Revenue and Customs v. John Smith* [DRS19669], which concerned domain names promoting premium rate phone numbers connecting unwitting members of the public to the Complainant's helplines. In DRS 19477, the expert commented:

"These domains are being or may be used for an all too common fraud on the public by which they are caused to pay for services provided free by government agencies, in this case HMRC... The Registrations are plainly abusive within the terms of the DRS Policy."

The Complainant describes how, after establishing that the Respondent was the registrant of both Domain Names, its agent wrote to the Respondent on 21 February 2018. At this point content was hosted directly under the second Domain Name. On 27 February 2018 a new domain name <talk-tax.co.uk> was registered and the Second Domain Name was redirected to it. On 28 February 2018, the Complainant's agent received an email from an individual named Darren Cook who wrote:

"The website HMRC Talk gives information, news, and help with HMRC. The websites are not trying to confuse visitors that they are the actual HMRC websites, but if you think that they are confusing visitors please let me know how you think they should be changed."

The Complainant does not know how Mr Cook and the Respondent are connected. The Complainant's agent replied to Mr Cook's email, reiterating the position set out in its original letter and inviting a response. No further response was received.

Pattern of abusive registrations

The Complainant notes that the Respondent is the registrant of other domain names that incorporate third party rights in which the Respondent does not appear to have permission to use, namely the SKY mark belonging to Sky Plc. These include:

<sky-contact.co.uk>
<sky-contact-number.co.uk>
<sky-phone-number.co.uk>
<skytelephonenumber.co.uk>

The Complainant asserts that these domain names appear to promote further premium number helplines which target Sky PLC and show that the Respondent is engaged in a pattern of Abusive Registrations as described in Paragraph 5.1.3 of the DRS Policy.

The Complainant reports that at the time of submission of this complaint, the first Domain Name <hmrcontact.co.uk> redirects users to the Second Domain through hyperlinked text. Concerning the second Domain Name, <hmrctalk.co.uk>, the Complainant points out that content was hosted directly under this Domain Name until 27 February 2018 when a new domain name <talk-tax.co.uk> was registered and the Second Domain Name was redirected to it. The content before and after 27 February 2018 is identical, appearing to offer news and services about the Complainant. However, the Complainant argues that its primary purpose is to promote premium rate phone numbers which connect the public to the Complainant's own free helplines. The Respondent has many pages on its site relating to the Complainant; these include pages at the following URLs:

<https://www.talk-tax.co.uk/inheritance-tax-helpline/>
<https://www.talk-tax.co.uk/hmrc-tax-code-contact-number/>
<https://www.talk-tax.co.uk/hmrc-stamp-duty/>
<https://www.talk-tax.co.uk/corporation-tax/>

The Complainant notes that the site displays banner advertising, which leads web users to unrelated third-party sites.

The Complainant further notes that the website has pages relating to many other UK Government departments, national entities and their respective activities, each of which promotes a variety of premium rate telephone numbers.

<https://www.talk-tax.co.uk/environment-agency-contact-number/>
<https://www.talk-tax.co.uk/ministry-of-defence-contact-number/>
<https://www.talk-tax.co.uk/ministry-of-justice-contact-number/>
<https://www.talk-tax.co.uk/nhs-helpline/>
<https://www.talk-tax.co.uk/council-tax-contact-number/>
<https://www.talk-tax.co.uk/charity-commission-contact-number/>
<https://www.talk-tax.co.uk/universal-credit-contact-number/>
<https://www.talk-tax.co.uk/dvla-contact-number/>

<https://www.talk-tax.co.uk/attendance-allowance-contact-number/>
<https://www.talk-tax.co.uk/directgov-contact-number/>

Likelihood of confusion

The Complainant contends that the Domain Names are highly likely to confuse people or businesses into believing that the Domain Names are registered to, operated or authorised by, or otherwise connected with the Complainant within the meaning of Policy paragraph 5.1.1.2.

The Respondent's web site features the following disclaimer, which the Complainant argues does not absolve the Respondent of responsibility for the content of its website and any confusion resulting from it.

"This website is not associated with the HMRC or any Government Service. Calling any of the telephone numbers provided will cost 7p per minute + Connection Charge. Please ensure that you have asked permission from the bill payer before calling."

The Complainant asserts that the disclaimer is extremely difficult to see; it is featured on the right-hand side of the page in the same colour and typeface as the materials above and below it. It is not labelled as a disclaimer and is visually difficult to distinguish from the rest of the page. The Complainant notes that the disclaimer is given considerably less prominence than that of the headlines and premium rate phone numbers which are displayed in a large bold font.

The Complainant accepts that where a registrant has a bona fide interest in a disputed domain name, a prominent disclaimer may support a claim to be acting in good faith. However, where the overall circumstances of a dispute point to an Abusive Registration, the mere existence of a disclaimer cannot cure this. The Complainant argues that the Respondent's use of a disclaimer is, in effect, an admission that users may indeed be confused by the Domain Names and associated website.

The Complainant states that it has received complaints about the Respondent's website from the public and that comments in the same vein have been left on this website, suggesting that the writers believe they are communicating directly with the Complainant. This misleading extends, says the Complainant, to the Respondent's use of its social media accounts and revenue-generating telephone numbers, where members of the public wishing to contact the Complainant are passed seamlessly through to the Complainant's free services. The Complainant reports that its own test calls to the Respondent's numbers confirm that no attempt is made to distinguish the Respondent from the Complainant.

Disruption to the Complainant's business

The Complainant further argues that the Domain Names unfairly disrupt the business of the Complainant in terms of Policy 5.1.1.3. The Domain Names divert web users expecting to find content and contact details relating to the Complainant to a variety of premium rate phone numbers operated by the Respondent. The Complainant alleges that the Respondent's intention was to mislead web users into thinking that the website associated with the Domain Names is affiliated with the Complainant in order to mislead the public into phoning the Respondent's premium rate telephone numbers.

The Complainant contends that such misleading use takes unfair advantage of the Complainant's rights and must therefore be Abusive in terms of the Policy.

Respondent

The Respondent states that it is not using the first listed Domain Name <hmrcontact.co.uk> and is happy for this to be transferred immediately.

In relation to the second Domain Name <HMRCtalk.co.uk> the Respondent claims to have worked on the associated site for a period of time, and does not agree with the arguments that it should have to be transferred.

The Respondent argues that its site gives articles, information and help regarding some services related to HMRC and is not a negative website; it is trying to help users where possible.

The Respondent describes various ways in which it has attempted to eliminate visitor confusion. The Respondent states that it does not use the HMRC logo and has moved the site to a new domain name at <talk-tax.co.uk>. The Respondent has removed the favicon and the option to add comments.

The Respondent states its willingness to remove any Google AdSense banner adverts on the website and to make other adjustments if required to avoid confusion.

The Respondent points out that website makes revenue as a 'call connection service' and as such is governed by the Phone-paid Services Authority. The Respondent reports that it works to the guidelines provided by this body.

The Respondent argues that the right phone number, department or section is often hard to find. Companies often make it very difficult to find these phone numbers, and this is where the Respondent's 'call connection service' helps. The Respondent maintains that it does not offer premium phone numbers (starting with 0870 and 09) but instead offers non-geographical numbers (starting with 084). The Respondent insists that it is clear about call costs on each page where a number is present.

Complainant's Reply to the Response

The Complainant exercised its right to submit a Reply to the above Response. It does not, in my view, raise any new matters or advance the Complainant's case to a noticeable degree. I have not had to rely upon points raised in it to reach my decision and I therefore refrain from further summary of the Reply.

6. Discussions and Findings

Introduction

In its Response, the Respondent offers to transfer the first listed Domain Name without further ado. On the understanding that this will happen, the discussion below focuses on the second listed Domain Name <hmrctalk.co.uk>. The decision set down at the end of the discussion applies nevertheless to both Domain Names.

DRS Policy

Paragraph 1 of the DRS Policy defines Abusive registration as 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. is being or has been used in a manner which has taken unfair advantage of or has been unfairly detrimental to the Complainant's Rights;*

Paragraph 2 of the DRS Policy requires a complainant to show that

2.1.1 The Complainant has Rights in respect of a name or mark which is identical or similar to the Domain Name; and

2.1.2 The Domain Name, in the hands of the Respondent, is an Abusive Registration

Complainant's Rights

The Complainant claims registered rights in the term HMRC as the proprietor of the UK registered trade mark number 2471470 for the word HMRC in classes 9, 16, 25, 26, 35, 36, 38, 41, 42 & 45. The Complainant also claims unregistered rights in the term HMRC and some associated terms, contending that its activities generate goodwill in the extended sense recognised for associations, charities and public bodies as noted in previous disputes under the DRS. I accept the Complainant's claims for such rights in the mark HMRC.

The Complainant argues that the name in which it has the rights specified is identical or similar to the Domain Names which form the basis of this complaint. I accept the Complainant's contention that the additional words "contact" and "talk" are generic terms that do not detract from the dominant element of the Complainant's HMRC mark which is the dominant features of both Domain Names.

Discounting, as is customary, the technically necessary .co.uk suffix, I conclude that the Complainant has the requisite rights to bring this complaint.

Abusive Registration

Paragraph 5 of the DRS Policy sets a non-exhaustive list of factors which may show that a registration is Abusive in the hands of a respondent. The Complainant relies upon three such factors as follows:

5.1.1 Circumstances indicating that the Respondent has registered or otherwise acquired the Domain Name primarily:

5.1.1.3 for the purpose of unfairly disrupting the business of the Complainant;

5.1.2 Circumstances indicating that the Respondent is using or threatening to use the Domain Name in a way which has confused or 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;

5.1.3 The Complainant can demonstrate that the Respondent is engaged in a pattern of registrations where the Respondent is the registrant of domain names (under .UK or otherwise) which correspond to well known names or trademarks in which the Respondent has no apparent rights, and the Domain Name is part of that pattern;

Concerning unfair disruption of the Complainant's business, I accept, on the balance of probabilities, that the conduct of the affairs of HMRC and its online portal is disrupted in some senses by the existence of a third party site with which it might be confused. It is perhaps arguable, on a strict construction of the words of paragraph 5.1.1.3 of the Policy, whether the Respondent registered the Domain Names with disruption (rather than financial gain for example) specifically in mind.

If there is doubt about the Respondent's intention to disrupt HMRC's business, there can be none, I think, about the likelihood of confusion as contemplated by paragraph 5.1.2 of the Policy. In spite of the moves which the Respondent says it has made to eliminate this confusion, the measures it has taken cannot rectify its position. The Complainant argues that the disclaimer statement on the Respondent's website is inadequate and, in any event, shows that the Respondent is all too aware of the possibility that confusion may arise. Several earlier DRS Decisions have considered the efficacy of disclaimer statements, a matter which is very specific to the facts of each case. On this occasion, having visited the site's, I accept the Complainant's arguments. In the overall context of the site design, the disclaimer's position among the content which surrounds it and the reduced gray scale of the text all lead me to conclude that the disclaimer does not do enough to draw attention to itself to avoid the risk of confusion. The Complainant's evidence showing actual confusion of visitors to the site unambiguously supports this view. Circumstances of the kind referred to in paragraph 5.1.2 of the DRS Policy are clearly present and the Domain Name registrations are therefore abusive registrations in the Respondent's hands.

It is not strictly necessary for me to consider the Complainant's additional argument, that the Respondent is engaged in a pattern of Abusive Registrations within the contemplation of Paragraph 5.1.3 of the DRS Policy. For completeness I offer the view that the Complainant's case is persuasive and that on the balance of probabilities I would conclude that the Domain Names listed in this Complaint are abusive registrations on the additional grounds set out in paragraph 5.1.3 of the DRS Policy.

7. Decision

Both of the Domain Names listed in this Complaint are Abusive Registrations in the Respondent's hands. I direct that they be transferred to the Complainant.

Signed :

Dated: 24 April, 2018