

DISPUTE RESOLUTION SERVICE

D00014563

Decision of Independent Expert

The Commissioners for HM Revenue and Customs

and

Wes & Dave

1. The Parties

Complainant:

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

Respondents:

Wes & Dave
St James House
Moody Street
Congleton
CW12 4AP
United Kingdom

2. The Domain Name

<inland-revenue.org.uk> (“the Domain Name”)

3. Procedural History

25 July 2014 16:50 Dispute received
28 July 2014 08:54 Complaint validated
28 July 2014 08:55 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 09:39 Notification of no response sent to parties
27 August 2014 12:43 Expert decision payment received
28 August 2014 Expert appointed
8 September 2014 Further Statements requested by Expert
8 September 2014 Respondents declined to file Further Statement
12 September 2014 Complainant's Further Statement filed

The Expert has confirmed that he is independent of each of the parties and that to the best of his 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 a such a nature as to call in to question his independence in the eyes of one or both of the parties.

4. Factual Background

The Complainant is a non-ministerial department of the UK Government. It is responsible for the collection of taxes, the payment of certain benefits and related activities.

The Respondents registered the Domain Name on 15 May 2009.

At the date of Nominet's formal review, 28 July 2014, the Domain Name did not resolve to any active website.

The identity of the Respondents is unclear from the registration details provided to Nominet. The Registrant name is simply "Wes & Dave", although the contact is named as Wes Boden. Additional organisation details specify a UK limited company, number 6507069, which corresponds to a company named The Entitlements Agency Limited. In the circumstances, the Respondents are referred to in the plural in this Decision.

5. Parties' Contentions

Complaint

The Complainant submits that it has Rights in respect of a name or mark which is identical or similar to the Domain Name (paragraph 2(a)(i) of the Nominet DRS Policy ("the Policy")).

The Complainant states that it is the successor to the Board of the Inland Revenue, which was created by a statute of 1849 and was itself the successor to

the Board of Taxes founded in 1655. The Complainant was formed under its current name in 2005 upon the merger of the Inland Revenue and HM Customs and Excise.

The Complainant contends that, despite its current name, it is still commonly known and frequently described as the Inland Revenue. It states that between 1849 and 2005 that name was uniquely referable to the Government department responsible for tax-related issues and that there are over 300 references to the Inland Revenue in primary legislation in that period.

The Complainant exhibits Google search results for the term “Inland Revenue” in the period December 2008 to December 2009 (i.e. roughly six months before and after the date of registration of the Domain Name). It states that the vast majority of these results refer to the Complainant either by way of direct links or by reference to articles, blogs and other pages. The Complainant also exhibits a number of newspaper articles which post-date its change of name in 2005 but nevertheless refer to it as the Inland Revenue, e.g. “*Inland Revenue, BT and British Gas face leaked data claims*” (Financial Times, 29 July 2013).

The Complainant submits that there are no other UK legal entities known as “Inland Revenue” and that even outside the UK, e.g. in Commonwealth countries, the term generally applies to government tax departments.

As a result of the above matters, the Complainant contends that it is the owner of extensive unregistered trade mark rights in the name “Inland Revenue”.

The Complainant submits that the Domain Name differs from its name “Inland Revenue” only by the addition of a hyphen and the suffix “.org.uk”, which should be ignored for the purpose of comparison.

The Complainant submits that the Domain Name in the hands of the Respondents is an Abusive Registration (paragraph 2(a)(ii) of the Policy).

The Complainant states that it provides a number of services to the public without charge, including the submission of self-assessment tax returns and the processing of tax rebates.

The Complainant describes an issue which it states is faced by a number of Government departments and other public bodies, namely, the registration by website operators of domain names that are similar to the names of such departments or bodies or of the services that they provide. These operators often seek to charge fees or commissions for services that can in fact be obtained from the Government free of charge. The Complainant states that 5,000 complaints were made to Citizens’ Advice in 2013 concerning misleading websites of this nature. The Complainant states that the Government combats these websites by way of both civil and criminal proceedings and by raising public awareness. It states that such disputes have also been resolved through the Nominet DRS and refers in particular to *Department of Health v. I Visa Company Limited* [2014] DRS 13387, domain names <nhs-e111-ehic.org.uk>, <apply-ehic-e111-card.org.uk>, which related to the issue of European Health Insurance Cards.

The Complainant exhibits screen-shots of a website at www.inland-revenue.org.uk to which the Domain Name resolved on 23 July 2013. It also exhibits a screen-shot from www.archive.org dated 3 December 2009 and contends that the website was virtually unchanged in that period.

The Complainant contends that the Respondents' website has the same look and feel as the Complainant's own website at www.hmrc.gov.uk and observes that the website is titled "The Entitlements Agency" and sub-titled "Tax Rebate Services". It features answers to questions such as "You think you have paid too much tax" and "You have contributed to a private pension" and invites users to submit a form.

The Complainant contends that the Respondents' website fails to disclose that it is not affiliated with the Complainant. It states that the website contains no disclaimer stating that it is not connected with the Complainant and that it includes the statement "Further forms are available for free via HMRC.gov.uk", which does nothing to dispel any confusion. It is not obvious from the website that the Respondents are not an official Government agency.

The Complainant submits that the Respondents deliberately chose the Domain Name in order to create and benefit from the confusion described above by obtaining monetary commissions from internet users attracted to their website. In particular, the Complainant submits, for the purposes of paragraph 3(a)(ii) of the Policy, 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."

The Complainant contends that internet users will be drawn to the Respondents' website because of the Respondents' use of the name "Inland Revenue" for the purposes of the Domain Name. Even if internet users arriving at the Respondents' website realise that the Complainant is not associated with the website, the Respondents will still have benefited from having attracted those users to its website by reason of "initial interest confusion".

The Complainant also contends that the Respondents registered the Domain Name primarily for the purpose of unfairly disrupting the business of the Complainant (paragraph 3(a)(i)(c) of the Policy). The Complainant's business (in the wider sense of the word) is collecting taxes and administering the UK taxation regime. The Complainant does not object to legitimate tax services; however, the Respondents are disrupting the Complainant's business by causing public confusion by their use of the "Inland Revenue" name. In particular, members of the public are likely to be dissatisfied that they have paid for services that the Complainant should have provided free of charge, or that the Complainant has failed to put a stop to a misleading website. In addition, users of the Respondents' website may not receive accurate or competent advice concerning the UK tax regime.

The Complainant contends that it is irrelevant that the Respondents have ceased to use the Domain Name for the purposes of the above website. The Complainant

has a reasonable apprehension that the website may be reactivated. In any event, the fact that the Domain Name may now be passively held does not detract from the risk of confusion caused by the name and the Complainant cannot conceive of any use to which the Domain Name could legitimately be put in the future.

The Complainant also submits that, for the purposes of paragraph 3(a)(iii) of the Policy:

“... 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.”

The Complainant lists a number of domain names of which the Respondents are the registrant and states that a significant number of these relate to Government departments and services. The Complainant provides 12 examples including <child-benefit.co.uk>, <housing-benefit.org.uk> and <income-support.org.uk> and states that these domain names also resolve to potentially misleading websites.

The Complainant states that, while it wrote to the Respondents seeking to settle this matter amicably, the letter was not returned as undelivered and the Respondents did not reply to it. The Complainant contends that this lack of reply further signals an Abusive Registration.

Finally, the Complainant submits that none of the circumstances contemplated by paragraph 4 of the Policy, which may indicate that a registration is not an Abusive Registration, is present in this case.

Response

No Response was filed by the Respondents in this case.

Complainant's Further Statement

On 8 September 2014 I requested a Further Statement from the Complainant, pursuant to paragraph 13(a) of the Nominet DRS Procedure, as follows:

“The Complainant is required to clarify the nature of the Rights upon which it relies for the purposes of paragraph 1 of the Policy. In particular, if the Complainant relies on the law of passing off, it should indicate whether and on what basis it claims to use the name “Inland Revenue” as a trader in the course of trade, or otherwise that the unregistered rights that it claims to possess in that name are rights enforceable by the Complainant under English law or otherwise.”

The Complainant filed a Further Statement on 12 September 2014 in which it confirmed that it “relies on the common law rights enforceable in English law under the tort of passing off”. It made submissions in this regard under two headings, first, that an “instrument of deception” is actionable as passing off and,

secondly, that conventional commercial trade is not a necessary requirement of the tort.

So far as the first contention is concerned, the Complainant submits that it is well established by the Courts that the mere registration of a deceptive name provides sufficient grounds for an injunction to prevent passing off, even if the defendant is not actually trading. The Complainant cites *Glaxo plc v. Glaxowellcome Ltd* [1996] FSR 388, *Direct Line Group Ltd v. Direct Line Estate Agency* [1997] FSR 374 and *British Telecommunications plc & Ors v. One In A Million* [1999] 1 WLR 903 in support of this contention.

With regard to the second contention, the Complainant submits that, for the purposes of goodwill, there is no difference in principle between non-profit making organisations and trading companies and that trading in the conventional sense does not need to be shown. The Complainant relies on *Burge v. Haycock* [2001] EWCA Civ 900, where it was held that a non-profit making organisation, the Countryside Alliance, was entitled to an injunction to prevent the defendant from representing that he was a member of that organisation. Having regard to *The British Diabetic Association v. The Diabetic Society* [1996] FSR 1, Brooke LJ concluded that:

“... a claimant in a passing off action may be a charitable organisation or a professional institution which does not carry on commercial activity in the ordinary sense of the word, but which has unquestionably in the eyes of the law a valuable property in the sense of goodwill which it is entitled to protect by bringing a passing off action if the three classic ingredients of a passing off action are present.”

The Complainant argues that the three classic ingredients are present in this case, since the Complainant has reputation and goodwill in the name “Inland Revenue”, there is an inherent misrepresentation in the Domain Name as an instrument of deception and the Complainant will suffer damage to its reputation and goodwill as a result of the injurious association.

The Complainant also cites an Australian case, *The Holy Apostolic and Catholic Church of the East (Assyrian) Australia NSW Parish Association v. Attorney General* (1989) IPR 609 in which the Court observed:

“... as a matter of general principle, I cannot see any reason why a religious organisation should not have the same protection as to the goodwill in its name as is afforded by the law to commercial organisations. Surely whilst religious organisations may not have ordinary commercial goodwill, they have something closely analogous thereto in that their reputation will be damaged by people falsely ascribing as an adjunct to them the organisation which is holding itself out by a deceptively similar name.”

Finally, the Complainant submits that its activities within the UK are economic in nature, in that it is responsible for tax collection and related activities.

Respondents' Further Statement

The Respondents were given an opportunity to file a Further Statement in response to the Complainant's Further Statement, but indicated to Nominet that they did not intend to do so.

6. Discussions and Findings

Under paragraph 2 of the Policy:

- “(a) A Respondent must submit to proceedings under the Dispute Resolution Service if a Complainant asserts to [Nominet], according to the Procedure, that:*
- (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.*
- (b) The Complainant is required to prove to the Expert that both elements are present on the balance of probabilities.”*

Under paragraph 1 of the Policy the term “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.”

Also under paragraph 1 of the Policy, the term “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 took unfair advantage of or was unfairly detrimental to the Complainant's Rights.”*

Paragraph 3 of the Policy sets out a non-exhaustive list of factors that may be evidence that a domain name is an Abusive Registration. Paragraph 4 of the Policy sets out a non-exhaustive list of factors that may be evidence that it is not an Abusive Registration. However, all such matters are subsidiary to the overriding test for an Abusive Registration as set out as in paragraph 1 of the Policy.

Rights

In this case, the Complainant relies exclusively on common law rights in the name “Inland Revenue” and submits that these rights are enforceable by it in English law under the tort of passing off.

The tort of passing off is primarily concerned with misrepresentations made by a trader that damage the goodwill of another trader (see e.g. *Wadlow: The Law of Passing Off* para. 1-014). The classical formulation of the ingredients of the tort were set out by the House of Lords in *Erven Warnink v. Townend* [1979] AC 731, and comprise:

“... (1) a misrepresentation (2) made by a trader in the course of trade, (3) to prospective customers of his or ultimate consumers of goods or services supplied by him, (4) which is calculated to injure the business or goodwill of another trader (in the sense that this is a reasonably foreseeable consequence) and (5) which causes actual damage to a business or goodwill of the trader by whom the action is brought or (in a *quia timet* action) will probably do so.”

Clearly, therefore, this formulation contemplates an action by “a trader” to prevent damage to “a business or goodwill of the trader”.

An alternative formulation was provided by the House of Lords in *Reckitt & Colman v. Borden* [1990] 1 WLR 491, which distilled the three essential elements of the tort, namely the “three classic ingredients” of goodwill, reputation and damage alluded to by the Complainant in its further Response. However, the references to goodwill in that case still contemplated that such goodwill emanated from the commercial supply of goods or services by the plaintiff.

Other established authorities make clear that reputation and goodwill are not the same; that there is no action for infringement of an unregistered trade mark *per se*, or of a name to which goodwill does not attach; and that goodwill is a right in property that generally emanates from trading activity (the term “goodwill” itself has been defined as “the attractive force that brings in custom” (*Inland Revenue Commissioners v. Muller & Co’s Margarine Ltd* [1901] AC 217)).

In this case, there is no suggestion that the Complainant is “trading” in the conventional sense of the word. It is a Government body that administers taxes and (on the Complainant’s case) provides related services in connection with, e.g., tax returns and tax rebates free of charge. However, there is no contention that it sells any goods or services or engages in any other form of trade. The Complainant must, therefore, show that its activities give rise in some other manner to goodwill such as would bring it within the law of passing off.

I am not certain that the cases on “instrument of deception” assist the Complainant in this regard. There is no doubt that, where a deceptive name has been registered, the plaintiff can obtain an injunction even where the defendant has not yet used that name for the purposes of trade. But that is not the issue in this case, which is whether or not the *Complainant* is trading (which the likes of Glaxo, Direct Line and British Telecom clearly were), or if not, whether it can in some other way establish protectable goodwill for the purposes of passing off.

The Complainant also relies on cases brought by organisations, e.g. trade bodies, political associations, charities and churches, who could not be said to be trading in

the conventional sense of the word. However, while there are numerous authorities to the effect that the plaintiff in a passing off case need not be an organisation that is trading for profit, these cases still involve commercial activity giving rise to protectable goodwill. In *Burge v. Haycock*, for example, while the Countryside Alliance was a non-profit making association, it nevertheless relied on donations and engaged in significant sales of merchandise in order to fund its activities. In the *British Diabetic Association* case, the charity received donations, gifts and subscription to the value of £10m per annum and showed that its goodwill was liable to be prejudiced by the defendants' use of too similar a name. In the *Holy Apostolic and Catholic Church* case, while the Complainant relies on the passage set out above, the Court also had regard to the fact that, while such institutions did not exist for the purpose of profit:

"... they are nevertheless dependent upon the contributions of their members for means to carry out their work, and anything which tends to divert membership or gifts from members from them injures them with respect to their financial condition in that same way that a business corporation is injured by diversion of trade or custom."

I do not, therefore, immediately see these cases as directly analogous with the position of the Complainant, as a publicly-funded Government body which does not trade and which is not dependent upon financial support derived from goodwill that attaches to its activities.

I have also considered whether any previous Nominet DRS decisions assist in the matter. While the Complainant relies on the *Department of Health* case referred to above, that decision is not of assistance in a passing off case as it relied on the registered trade mark NHS. Both the DVLA and HM Land Registry have been successful in a number of cases, but in these instances they, too, relied on registered trade marks and were also engaged in the sale of goods or services.

There are, however, a number of cases where there were no registered trade mark rights nor obvious evidence of trading.

In *Scottish Police Federation v. Rolf Carlin* [2001] DRS 00080, domain name <scottishpolicefederation.co.uk>, the Complainant was a statutory body that provided welfare services for serving and retired police officers. While there was no discussion of trading activities, the Expert considered that the Complainant was likely to be able to maintain a passing off action on the basis of the decided cases concerning professional associations. In any event, he considered that the Complainant had relevant Rights under Scottish law.

In *British Board of Film Classification v. The Bulletin Board for Film Censorship* [2002] DRS 00104, domain name <bbfc.org.uk>, the Complainant had a registered trade mark BBFC, but this was not registered until after the domain name and the Expert did not regard it as relevant to the issue of Rights. So far as unregistered rights were concerned, it was the Complainant's evidence that "any commercial activities it conducts are secondary to its classification functions, e.g. hire of cinema". Nevertheless, the Expert found that "the designation BBFC is synonymous with the Complainant" and that there was compelling evidence of the Complainant's common law rights.

In *Yorkshire & Humber Assembly v. Peter Hirst* [2005] DRS 02644, domain name <yhassembly.org.uk>, the Complainant was a regional assembly and no evidence of trading activity appears from the decision. While the Expert considered that evidence of Rights was “rather weak” he nevertheless found that the complainant has satisfied the “threshold test” contemplated by the Nominet DRS Appeal Panel in *Seiko UK Limited v. Designer Time/Wanderweb* [2002] DRS 00248 and that the Complainant had relevant Rights.

And in *Healthcare Commission v. Domain Administration Limited* [2007] DRS 04437, domain name <healthcarecommission.org.uk>, the Complainant was a body established by statute to inspect and regulate health services and to ensure patient safety. While there was, once again, no specific discussion of any trading activity, the Expert found that the Complainant has used its name on its website, stationery and elsewhere for several years and that: “It is therefore clear that people will know of the Complainant as the ‘Healthcare Commission’, and there is no doubt in my mind that the Complainant has established rights in that name.”

I have also had regard to the more recent decision of the Nominet DRS Appeal Panel in *Hvidbro-Mitchell v. Croxford* [2013] DRS 12276. In that case the Panel pointed out that, since the Complainant did not trade under her name, she could not pursue an action for passing off. She was, however, found to have Rights derived from the Data Protection Act 1998 and the Human Rights Act 1998 and the Panel emphasised once again the “relatively low threshold” test for demonstrating that relevant Rights exist. The Panel stated:

“As has been stated in many decisions under the Policy and as currently appears in paragraph 2.3 of the Experts’ Overview, the objective behind the first hurdle is simply to demonstrate a bona fide basis for making the complaint.”

With the above in mind, I must now decide whether or not the Complainant has demonstrated that it has Rights for the purposes of paragraph 2(a)(i) of the Policy. In this regard, I accept unreservedly the Complainant’s evidence to the effect that it has used the name “Inland Revenue” since at least 1849, that the name is synonymous with the Complainant and that it has continued to be understood to refer to the Complainant, and the Complainant alone, despite its change of name in 2005.

The difficulty is whether the Complainant is entitled to maintain an action for passing off. While there is no reason in principle why a Government department could not maintain such an action, its ability to do so depends upon it having established trading goodwill, or something analogous to such goodwill, as contemplated by the cases on professional associations, charities, churches and the like. While there is no evidence that (as in those cases) the Complainant is dependent upon funding derived from its goodwill which could be damaged by the Respondent’s activities, I do nevertheless accept that the Complainant may be able to establish goodwill, beyond the mere recognition of its name, in the sense that it is the official body relied upon by the public to administer the UK tax regime and to deal with taxpayers. I also accept that, in the event of a misrepresentation by another party that it is the Complainant, the Complainant is

liable to suffer damage to that goodwill by way of damage to its reputation and to public confidence in it.

With all this in mind, while I believe there is doubt that the Complainant could maintain an action for passing off, I am not able firmly to conclude that it would be unable to do so; and I also note that the Respondents have made no representation that the Complaint should be denied on this (or indeed any other) basis. I also bear in mind the “low threshold” approach to the question of Rights that is clearly signalled by previous Nominet DRS decisions, and have no doubt that, notwithstanding the technical issues described above, the Complainant has a *bona fide* basis for bringing the Complaint.

In the circumstances, I conclude on balance that the Complainant has Rights in the name “Inland Revenue” for the purposes of paragraph 2(a)(i) of the Policy.

Further, it is clear that the name “Inland Revenue” is virtually identical, and certainly similar, to the Domain Name, which comprises in effect an “unadorned” use of that name, subject only to an inconsequential hyphen and the formal suffix “.org.uk”.

The first limb of the test under paragraph 2(a) of the Policy is therefore satisfied.

Abusive Registration

As stated above, I accept the Complainant’s evidence that the name “Inland Revenue” will be understood by the vast majority of individuals in the UK to refer to the Complainant and only to the Complainant. As also stated above, the Domain Name comprises, in effect, an “unadorned” use of the Complainant’s name. It is inevitable in these circumstances that a substantial number of people will be confused into believing that the Domain Name is owned or controlled by the Complainant and that any website to which the Domain Name resolves will be operated by, associated with or approved by the Complainant. In these circumstances, the Respondents’ registration and use of the Domain Name amounts to an “impersonation” of the Complainant as contemplated by the Nominet DRS Appeal Panel in *Hannah-Barbera Productions v. Hay* [2002] DRS 00389, which observed that “impersonation can rarely be fair”.

While the Respondents have had an opportunity to explain any legitimate reason for their selection of the Domain Name, they have filed no Response in these proceedings and I agree with the Complainant’s submission that it is difficult (if not impossible) to conceive of any such legitimate use. Indeed, the choice of the “.org.uk.” suffix, which is commonly associated with not-for-profit organisations, adds further to the impression that the Domain Name is that of the Complainant and not that of an unconnected commercial venture.

I also accept the Complainant’s submission that the “initial interest confusion” caused by the Respondents’ adoption and use of the Domain Name is sufficient of itself to give rise to a finding of Abusive Registration: even if an internet user appreciates on reaching the Respondents’ website that the site is not connected with the Complainant, the Respondents will, nevertheless, already have obtained an unfair advantage by diverting that user to the website.

The Complainant's case is, however, bolstered by the evidence of the appearance of the Respondents' website between 2009 and July 2013. The get-up of the site, its content and the title "The Entitlements Agency" and sub-title "Tax Rebate Services" (as well as a statement: "Welcome to the Tax Rebate Services Website") all give the impression of an official site operated by or connected with the Complainant. While the site does state on a following page, in small print, that it is a "middleman agency" and that "we operate completely independently of HMRC to ensure transparency and fairness", I do not consider that these disclaimers are sufficient to dispel the misleading impression conveyed by the site overall and they do not, of course, affect the finding of "initial interest confusion" referred to above.

I agree with the Complainant's submission that it is of no consequence that the Domain Name has ceased to be linked to the website in question. It is reasonable in all the circumstances to apprehend that, should the Respondents retain the Domain Name, the same or a similar use will be made of the Domain Name in the future. Further, as stated above, it is difficult to conceive of any legitimate use that could be made of the Domain Name other than by, or with the approval of, the Complainant.

I therefore conclude that the Respondents are 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 (paragraph 3(a)(ii) of the Policy) and that the Domain Name in the hands of the Respondents is an Abusive Registration. The second limb of the test under paragraph 2(i) of the Policy is therefore satisfied.

For the sake of completeness, I will deal briefly with the Complainant's remaining submissions. In the light of the above findings, I do not accept that the Respondents registered the Domain Name "primarily for the purpose" of unfairly disrupting the business of the Complainant (paragraph 3(a)(i)(C) of the Policy); although such disruption may well be a consequence of the Respondents' misleading use of the Domain Name. Nor do I consider that the Complainant has made out a "pattern of registrations" for the purposes of paragraph 3(a)(iii) of the Policy. Although the Complainant has listed a number of the Respondents' domain names that appear to correspond to Government benefits and grants, e.g. <child-benefit.co.uk>, <housing-benefit.org.uk> and <income-support.org.uk>, these do not amount to the impersonation of a Government department in the same manner as the Domain Name, and whether these domain names fall within the language of paragraph 3(a)(iii) would in my view be a matter for investigation in each individual case.

7. Decision

The Complainant has established that it has Rights in respect of a name or mark which is identical or similar to the Domain Name and that the Domain Name in the hands of the Respondents is an Abusive Registration. Accordingly the Complaint is upheld and it is ordered that the Domain Name <inland-revenue.org.uk> be transferred to the Complainant.

Signed: Steven A. Maier

Dated: 23 September 2014