

# **DISPUTE RESOLUTION SERVICE**

**DRS 19858**

**Decision of Independent Expert  
(Summary Decision)**

The Commissioners for HM Revenue and Customs

and

Above.com Domain Privacy

**1. The Parties:**

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

Respondent: Above.com Domain Privacy  
8 East Concourse  
Beaumaris  
3193  
Australia

**2. The Domain Names:**

<online-refund-hmrc.co.uk>  
<tax-refund-hmrc.co.uk>

### **3. Notification of Complaint**

I hereby certify that I am satisfied that Nominet has sent the complaint to the Respondent in accordance with section 3 and 6 of the Policy.

Yes  No

### **4. Rights**

The Complainant has, to my reasonable satisfaction, shown rights in respect of a name or mark which is identical or similar to the Domain Names.

Yes  No

### **5. Abusive Registration**

The Complainant has, to my reasonable satisfaction, shown that the Domain Names, <online-refund-hmrc.co.uk> and <tax-refund-hmrc.co.uk>, are an Abusive Registration.

Yes  No

### **6. Other Factors**

I am satisfied that no other factors apply which would make a summary decision unconscionable in all the circumstances.

Yes  No

### **7. Comments (optional)**

### **8. Decision**

I grant the Complainant's application for a summary decision. In accordance with section 12 of the Policy, the Domain Names will therefore be transferred to the Complainant.

Signed: David Taylor

Dated: 5 April 2018