

UEFA FINANCIAL FAIR PLAY AS COMPLIANCE WITH THE OBJECTIVES OF FOOTBALL CLUBS' FINANCIAL STABILITY AND THE INTEGRITY OF THE COMPETITION¹

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Abstract

The UEFA Licensing and Financial Fair Play Regulations (hereinafter –UEFA Regulations)² provide a licensing system for clubs for admission to competitions such as the Champions League and the Europa League. These requirements are aimed at promoting fair play, which does not consider the difference in the property capabilities of clubs in the UEFA competitions. The requirements have a goal to improve the economic and financial situation of clubs, increase their transparency, reliability of funding sources and fulfill their debt obligations within the prescribed time limit. One of the requirements is that the clubs are not allowed to delay payments to other clubs and (or) their players, to delay tax or other mandatory payments. The decisions of the Court of Arbitration for Sport (hereinafter – CAS) on disputes about the violation of licensing requirements and financial fair play³ provide a new look at the discussion about the fairness of financial fair play. The objectives of the Regulation of fair play are aimed at creating the conditions for the financial stability of football clubs and the integrity of the UEFA competitions. In turn, **compliance with regulatory objectives** may:

- (1) **Predetermine the non-legal nature of certain provisions of the UEFA Regulations or the UEFA Regulations as a whole.**
- (2) **Violate the principles of equal treatment in bringing to responsibility and (or) proportionality of the disciplinary sanctions applied.**

(2) In this study, due to its limited scope, we will consider in detail only the second content of compliance with the objectives of the Regulation of the UEFA fair play by referring to CAS analysis of the principles of equal treatment in bringing to responsibility and (or) proportionality of disciplinary sanctions.

Keywords: *financial fair play, objectives of financial fair play, equity of responsibility, proportionality, disciplinary responsibility, practice of the Court of Arbitration for Sport.*

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²UEFA Club Licensing and Financial Fair Play Regulations. – URL: https://www.uefa.com/MultimediaFiles/Download/Tech/uefaorg/General/02/56/20/15/2562015_DOWNLOAD.pdf.

³ CAS 2016/A/4492 Galatasaray vs. UEFA; CAS 2018/A/5808 AC Milan v. UEFA.

1. Main text

1.1. Applying the principle of equal treatment when clubs are held accountable for violation of licensing requirements and financial fair play.

According to the club, in the **CAS 2012/A/2824** dispute⁴, comparing this case with the “PAOK” case⁵, it is possible to reveal much in common, but the results differ significantly from each other. This is a demonstration of the double standards applied by UEFA and it is a clear example of the abuse of UEFA’s position. UEFA gave that club a second chance – if it committed a repeated violation, only then the sanction would be applied. The club offered a concrete action plan and therefore it needs to be given a second chance, as the “PAOK” football club was given.

The question of equal treatment in the application of the practice of the UEFA and CAS jurisdictional bodies is a comparison of the factual circumstances of the two disputes, with the establishment of which it is possible to speak of a violation of this principle. In the PAOK case, the club faced financial difficulties but **did not try to disguise the arrears: it acted openly and presented a reorganization plan**. Therefore, the UEFA jurisdictional body decided that suspension from participation in competitions could be a conditional sanction. In addition, the club “PAOK” **did not have arrears** on March 31, when it **was granted a license**. The only club’s violation was the presence of outstanding debt for June and September 2011, which was revealed in the process of observation.

In view of the above, the situations in the “PAOK” case and club’s case are different. Thus, **it is impossible to appeal to unequal treatment in the process of bringing the club to responsibility in CAS 2012/A/2824**. This conclusion can be extended by the position of arbitration in the **CAS 2013/A/3233** dispute⁶, according to which the admission of the club to participate in the UEFA competitions, provided that it has a license issued on the basis of false information, **is just a violation of the principle of equal treatment**.

1.2. Applying the principle of proportionality in bringing clubs to responsibility for violation of licensing requirements and financial fair play.

In the **CAS 2012/A/2824** dispute, the violation of the principle of proportionality was motivated by the club due to the fact that the new management, having “inherited” financial problems, coped with them properly and had already made a large number of payments to clubs and players. The undoubted proof of success, according to the club, is that the plaintiff is now fulfilling the current financial plan, and it strictly corresponds to the main goal – to reduce the debt of the club. Such positive results should be taken into account by the UEFA jurisdictional body, which should have made a proportionate and fair decision. Citing the example of practice, the club turned to the case of “Olympiacos Volou”⁷, in which the prosecuted club had committed one of the most serious offenses in sports, namely, it was involved in a contractual match. Comparing the two disputes, it is difficult to understand why both clubs got the same sanction – deprivation of the right to participate in the UEFA competitions, which has a conditional nature.

⁴ Arbitration CAS 2012/A/2824 Besiktas JK v. Union des Associations Européennes de Football (UEFA), award of 31 October 2012.

⁵ CAS 2012/A/2824, paras. 48, 49.

⁶ Arbitration CAS 2013/A/3233 PAE Giannina 1966 v. Union des Associations Européennes de Football (UEFA), award of 9 December 2013 (operative part of 16 July 2013).

⁷ CAS 2013/A/3233, para. 83.

The objectives of the UEFA Regulations are to ensure the normal financial situation of clubs and the ability to act as a “reliable member of the football family”. UEFA should provide support to those clubs that do something right, but differently than their predecessors. In **CAS 2012/A/2824**, the club followed a systematic policy of waiting for decisions from FIFA or CAS before making payment under the transfer contract, paying fees, compensation for training players or making payments under the solidarity mechanism. In other words, the club remained indebted to other clubs, waiting for them to act, and never paid until a final decision was made. This allowed the club to unreasonably delay payment deadlines, while it was unable to pay on time. As a result, the club gained an unjustified advantage and, in addition, it jeopardized the financial well-being of its creditor clubs. It should be considered that the club benefited from the games of the Europa League, without disclosing the correct and truthful information about the debt that it had. There is no doubt that **all of the above is a violation of the principles of financial fair play**.

The club argued that the sanction was disproportionate, comparing it to the “Olympiacos Volou” case, but the two disputes were different: the “Olympiacos Volou” case was related to contractual matches, and the club was expelled from the Europa League and, in addition, “Olympiacos Volou” was conditionally deprived of the right to participate in subsequent competitions under the aegis of UEFA for 3 years with a trial period of 5 years.

In total, according to UEFA, this justifies a severe sanction in the form of a fine and exclusion from the competition without a trial period. The sanction applied in the appealed decision is quite **reasonable for the club which had debts both on March 31, June 30 and September 30 and which intentionally misled, representing them as “disputable”**. The decision is not disproportionate only because an alternative decision could have been taken. As we know, according to CAS practice the decision must be obvious and extremely disproportionate, which is not the case here⁸.

CAS agreed with the position of UEFA – only that another sanction can be applied in the case does not make the sanction disproportionate. The club had to prove that the decision made by the UEFA jurisdictional body was obviously and extremely disproportionate. CAS also noted that the plaintiff had a systematic approach to take debt obligations to other clubs and ignore them until it was forced to pay FIFA or CAS: **the club borrow from other clubs and thus created unequal conditions**. At the same time, the club could not prove that the payments were not made in good faith, allegedly “following the principle of waiting for the final decision in order to achieve a correct calculation”⁹. If so, the club should have submitted the decisions of the competent authorities with his position and calculation parameters. Since **the club ignored these demands of other clubs and did not challenge them, it acted in bad faith**.

In **CAS 2013/A/3453**¹⁰, Panel properly explained the meaning of the double penalty, which consists of a fine and a potential exclusion from the upcoming competition. These measures are appropriate for punishing clubs that do not comply with the UEFA Regulations: the imposition of one fine, which would be sufficient to prevent further violations, **would inevitably mean its large size and would have an adverse impact on the financial position**

⁸ CAS 2012/A/2824, para. 54.

⁹ CAS 2012/A/2824, paras. 127-129.

¹⁰ Arbitration CAS 2013/A/3453 FC Petrolul Ploiesti v. Union des Associations Européennes de Football (UEFA), award of 20 February 2014 (operative part of 28 January 2014).

of the club, which would violate one of the main objectives of the Regulations. On the other hand, if the exclusion of a club, which has violated the UEFA Regulations, from the competition, is a conditional sanction before the payment of account payables by a certain date, the imposition of a fine **is necessary to keep the clubs from abuse in the form of regular postponement of payment until a fixed date.**

In the **CAS 2013/A/3233** dispute¹¹, the club considered that the UEFA jurisdictional body could confine itself to a fine or revoke the right to participate in competitions conditionally: such measures would be more consistent with the principle of proportionality, according to which the sanction must be necessary and appropriate to the violation. It should be considered that the validity of the license issued in accordance with the UEFA Regulations is a necessary condition for admission to the competition. Accordingly, if this requirement is not met and the license is issued on the basis of false information, **the only possible decision that can be taken is to deny the club the right to participate in the UEFA competitions.** Based on such considerations, CAS believes that **there is no room in such disputes to test the proportionality of the sanction applied.**

It should be emphasized that settlement agreements, that under the Regulations can be proposed by UEFA, are not equivalent to sanctions and therefore their application is not *a priori* **proportionate in comparison with disciplinary sanctions**¹², but the legal nature of the UEFA Regulations' rules is expressed in the right to choose between settlement agreements and disciplinary sanctions¹³.

1.3. Application of national legislation to define "arrears" used in the UEFA Regulations.

In **CAS 2013/A/3067**¹⁴ club believed that despite the application of the UEFA Regulations, the question of arrears should be resolved taking into account the tax legislation of the state. These **rules are relevant not only to resolve the issue of whether or not the club's debts existed but also whether they were overdue on the reporting dates** specified in the UEFA Regulations.

The club's request for a deferral within the "voluntary payment term" under national law could obviously be accepted or rejected by the tax authorities. According to the club, in the first case (when accepting the request), the tax authorities would publish a schedule of debt repayment (in installments, payments for which were to be made on certain dates) of the remaining amount. Payments carried out in accordance with this calendar, then came to be considered produced in the framework of the "voluntary term of payment", therefore, **these payments cannot be considered overdue.** In the second case (if the request had been rejected), the tax authorities would have set a deadline for payment, which should have been considered the final date of the voluntary deadline for payment.

Consequently, as long as the final date set by the tax authority has not come, the debt cannot be considered overdue. It follows that regardless of tax authorities' decision on the request for granting a delay within the "voluntary payment deadline" and **as long as the**

¹¹ CAS 2013/A/3453, para. 84.

¹² Arbitration CAS 2018/A/5808 AC Milan v. UEFA, para. 142.

¹³ CAS 2018/A/5808, para. 140.

¹⁴ Arbitration CAS 2013/A/3067 Málaga CF SAD v. Union des Associations Européennes de Football (UEFA), award of 8 October 2013 (operative part of 11 June 2013).

taxpayer observes the instructions of the tax authorities, the debt cannot be considered overdue.

When considering the **CAS 2013/A/3067** dispute, it is necessary to take into account the provisions of article 63.3 of the UEFA Statutes¹⁵ and article R58 of the CAS Code¹⁶, according to which the law applicable to the dispute is the provisions of the Regulations and acts of the sports organization that made the appealed decision, that is, UEFA in our case. Swiss law is applied in a subsidiary manner, following article R58 of the CAS Code. As noted by the arbitration in **CAS 2013/A/3067**, if it was necessary to take a different view, according to which the application and interpretation of the Regulations would depend on the relevant national laws of each of the clubs participating in the UEFA competitions, **the objectives of the Regulations would be jeopardized**. The purpose of the Regulations is **to establish equal conditions for clubs and to ensure equal treatment of all participants** in the UEFA competitions. In order to ensure that the club's debts to the tax authorities can be considered overdue or not, CAS should rely solely on the Regulations and, depending on circumstances, on Swiss law. On the contrary, Spanish legislation should not be considered.

CAS notes that a different set of rules will be used with respect to applicable law issues. This will be fairer if the goal is to create favorable conditions for participation in international competitions of football clubs. The idea has the same possibilities – regardless of the fact that the club is in full compliance with the principle of freedom of association. This also follows from the practice of CAS, according to which **the rules cannot be overcome in accordance with the law since this leads to a violation of the principle of equality in relation to different countries**¹⁷.

In this regard, CAS believes that - in contrast to the appellant's opinion - the national legislation does not apply without taking into account the definition of “overdue debt” by UEFA. At first glance, it may seem that such a definition is only suitable for contractual obligations since only with respect to the latter conditions can be established. However, if we take into account Annex VIII to the UEFA Regulations as a whole, it becomes obvious that **this provision applies not only to contractual obligations but to all types of obligations established by these Regulations**. Thus, the term arrears is defined and should be considered **autonomously, regardless of national legislation**.

1.4. The tacit consent of public authorities to the club’s application for a grace period for mandatory payments.

As the arbitration in **CAS 2013/A/3067** emphasized, all the necessary conditions stipulated in Annex VIII to the UEFA Regulations would be fully complied with by the club if it made a request for a postponement and received written consent from the tax authorities. However, **the absence of any feedback from the Spanish tax authorities and a clear decision to postpone the deadline for payment cannot be considered compliance with the above requirement**. In making this conclusion, CAS did not ignore the fact that some national laws recognize the concept of tacit consent in the affairs of individuals who can submit a

¹⁵UEFA Statutes. – URL: https://www.uefa.com/MultimediaFiles/Download/uefaorg/General/02/56/20/45/2562045_DOWNLOAD.pdf.

¹⁶Code of Sports-related Arbitration. – URL: https://www.tas-cas.org/fileadmin/user_upload/Code_2019__en_.pdf.

¹⁷ CAS 2013/A/3067, para. 9.4.

request to public authorities, and the latter will not be active. However, even if it is assumed that in this case, the Spanish tax authorities gave tacit consent regarding the postponement of the deadlines for payments, **this is not sufficient, since the UEFA Regulation explicitly requires that the consent be given in writing.**

The club believes that it is enough that the request was sooner or later satisfied since the taxpayer does not have the right to force the tax authorities to decide within certain deadlines, it **can only wait for a decision.** According to the club, it would be unwise to impose sanctions for the delay resulting from the excessive workload of the tax authorities, and it cannot be punished for the fact that the Spanish tax authorities could not decide on his request in a shorter time, that is, within the appropriate time limits in accordance with the UEFA Regulations. Moreover, the club argues that the concept of force majeure, enshrined in Annex XI to the Rules of Procedure, will not be respected unless the fact that **the appellant had no opportunity to induce the tax authorities to make a decision will not be taken into account.**

CAS did not accept the club's arguments. It is worth noting that the situation in the case in question is no different from when **the club asks the private lender (the club, for example) to postpone the deadline for payment:** in this case, the debtor also does not have any authority capable of forcing the lender to decide on his request, but this is not a case of force majeure. Moreover, arbitration takes into account the fact that, contrary to the appellant's statements, the debtor had a definite influence on the timely decision-making on his request. This effect was that **it could have submitted a request to postpone the payment deadline earlier:** the earlier the request was submitted, the earlier a decision could be made to postpone it. CAS believes that the request was made almost at the very last moment before the reporting date and that the answer was not received in due time, **it is not only the tax authorities that should be blamed.**

1.5. Observance of terms by the club for the conclusion in writing delays on payments.

In **CAS 2013/A/3233**¹⁸ dispute the arbitration noted: the fact that as of March 31, 2013, the applicant owed tax authorities according to the contractual obligations which arose till December 31, 2012. As is known, in accordance with Annex VII to the Regulations, the debt is not considered overdue, within the meaning of these rules, if the debtor club can prove until March 31 that it has entered into a deferment agreement, which was accepted in writing with the creditor. In this case, on March 31, 2013, there was no written agreement confirming that the national tax authorities agreed to extend the payment period beyond the deadline. Indeed, on January 3, 2013, and on March 26, 2013, the club filed an application with the tax authorities to resolve their financial problems. However, in the light of the UEFA Regulations, **it is not enough to take action to obtain a deferment - an agreement with the competent tax authority must be concluded in writing within an acceptable time frame.** It is not disputed that the club has concluded a written agreement with the tax authorities to transfer and pay overdue payables. However, such an agreement was concluded on May 29, 2013, that is, almost two months after the expiration of the permissible period.

As noticed arbitration in **CAS 2013/A/3233**, clubs have to not only fulfill the material requirements established in acts and regulations of the sports organizations, but **they have to**

¹⁸ Arbitration CAS 2013/A/3233 PAE Giannina 1966 v. Union des Associations Européennes de Football (UEFA), award of 9 December 2013 (operative part of 16 July 2013).

satisfy these conditions in certain dates: the good organization of any competition requires the use of accurate terms. In one of the arbitration awards (**CAS 2008/A/1579**¹⁹), it was noted that the question of deadlines has to be considered according to the principle of equality, it has to belong to all clubs and national football associations. Besides, the purpose of the term established by the Regulations of UEFA is also equitable to **the interests of legal definiteness** taking into account that the first selection round of the UEFA Europa League is usually carried out at the beginning of July.

1.6. The force majeure circumstances interfering implementation of payments by clubs inappropriate terms.

In the **CAS 2014/A/3533**²⁰ dispute, the arbitration indicated that the wording, language, and meaning of the appealed decision is incontrovertible and clear and require the club to prove that it fully paid the outstanding overdue payables by January 31, 2014. Compliance with this requirement was the only way to prevent the application of the sanction, but the club did not fulfill this condition. In this regard, the club claimed that **due to financial problems, as well as due to the difficult social and political situation** in the country, it could not fully repay its debt to foreign clubs by January 31, 2014.

The position of UEFA was that the club's reference to the social and political situation in the state was irrelevant to the case under consideration: although it is possible that this situation made it difficult for the club to pay foreign clubs but **the club managed to transfer a certain amount to creditors** in January 2014. Therefore, it can be argued that the real reason for not making payments is that the club did not have money, and the circumstances stated by the club **are not force majeure**.

Turning to the practice of CAS, it can be noted that the club's financial problems or lack of funds are consistently denied as the legal basis for default (**CAS 2005/A /957**²¹; **CAS 2006/A/1110**²²). Arbitration adheres to the definition of force majeure, which was previously given in decision **CAS 2002/A/388**²³: force majeure, in fact, implies an objective, rather than a personal, obstacle that does not depend on the "obliged party", that is, it is impossible to resist and in connection with the occurrence of which the performance of the obligation becomes impossible. In addition, **the conditions for the occurrence of force majeure should be interpreted narrowly, since force majeure is an exception to the principle of binding force of obligation**.

In light of this definition, CAS believes that the situation referred to by the club **cannot be considered as a case of force majeure**: although arbitration understands the economic situation in the club's country, nevertheless, it believes that the conditions for the occurrence of force of insuperable circumstances are not satisfied since the situation in the state did not prevent the club from paying a certain amount to creditors in January 2014. The club claimed

¹⁹ Arbitration CAS 2008/A/1579 Fudbalski Klub Zemun v. Union des Associations Européennes de Football (UEFA), award of 26 November 2008.

²⁰ Arbitration CAS 2014/A/3533 Football Club Metallurg v. Union des Associations Européennes de Football (UEFA), award of 9 September 2014.

²¹ Arbitration CAS 2005/A/957 Clube Atlético Mineiro v. Fédération Internationale de Football Association (FIFA), award of 23 March 2006, para. 56.

²² Arbitration CAS 2006/A/1110 PAOK FC v. Union des Associations Européennes de Football (UEFA), award of 25 August 2006 (operative part of 13 July 2006), para. 43.

²³ Arbitration CAS 2002/A/388, Ülker Sport /Euroleague, award of 10 September 2002, p. 4.

that these payments were emergency payments made through an offshore company, as it was technically impossible to make payments in foreign currency from its state to clubs located outside. However, CAS considered that through these extraordinary payments, the club complied with the terms of the deferral agreement it entered into with its creditors, thereby **showing that the debtor was not objectively deprived of the opportunity to fulfill its payment obligations due to the circumstances that it was declared as a force majeure.**

In addition, the alleged difficulties with bank transfers to clubs outside the state were not supported by concrete evidence. In order to fulfill the burden of proof, the appellant had to provide **evidence in these proceedings regarding why the entire amount of the debt could not be paid through an offshore company.** It would be appropriate here to refer to decision **CAS 2008/A/1621**²⁴, in which the arbitration formulated the position that the club should have declared a general adversity in a particular place, that simply referring to a common problematic situation in a particular place is not enough to justify a violation on the basis of use of certain circumstances as force majeure. The party that submits the application must identify and prove which concrete and precise fact prevented it from carrying out certain activities. Therefore, CAS reasonably in **CAS 2014/A/3533** took the position that, apparently, the club could pay the full amount to its creditors by means of payments through an offshore company by January 31, 2014, if sufficient funds were available. However, as mentioned by the club in the appeal statement "... investors of the club did not include such items of expenditure in the budget of the club"²⁵. Consequently, **the club's refusal to fulfill its obligations in a timely manner was caused by the reasons falling under its responsibility.**

2. Conclusions.

The club licensing system, which is based on monitoring the financial situation of the club, requires that clubs are on an equal position, reflecting a fair balance of European competitions under the auspices of UEFA. Thus, **one club should not receive an unfair advantage by evading the obligations arising from the UEFA Regulations, especially referring to national legislation or resorting to fictitious force majeure circumstances.** Not surprisingly, the CAS formulated the rule that reference to national legislation in the context of the UEFA Regulation is possible only when it is necessary for the application of the Regulation and when reference to national legislation does not undermine the objectives of the Regulation. After analyzing the presented CAS practice, it can be concluded that the UEFA Regulations do not demonstrate non-legal criteria, differing in the fair purpose of Regulation: restricts clubs, whose financial capabilities allow them to operate not in the economic model, spending much more than they earn, and have an advantage over clubs with the balance of income and expenses²⁶.

Promoting the interests of football as a sport through compliance with licensing requirements and financial fair play is a goal that should be taken into account when interpreting the provisions contained in the UEFA Regulations. **The provisions of the UEFA Regulations are aimed at preventing disputes about the content of the concepts used in it,** introducing a uniform definition, for example, of one of the key issues – what constitutes "overdue debt". The UEFA Regulations allow **the terms to be unambiguously defined and,**

²⁴ Arbitration CAS 2008/A/1621 Iraqi Football Association v. Fédération Internationale de Football Association (FIFA) & Qatar Football Association, award of 29 September 2008, para. 62.

²⁵ CAS 2014/A/3533, para. 63.

²⁶ CAS 2016/A/4492 Galatasaray vs. UEFA, para. 77.

as a result, there are no grounds for applying the principle of “contra proferentem”, according to which, with some ambiguity of a particular provision of the contract, it is interpreted against the party that drafted the contract.

Turning to the practice of CAS for the category of cases we are interested in, you can see that if the clubs in the monitoring process had large amounts of overdue debts or several debts (or both), they were cumulatively applied to such sanctions as deprivation of the right to participate in competitions and fine. The number and (or) amount of overdue debts were taken into account. For example, in the **CAS 2012/A/2824** dispute, the arbitration had no doubts that several debts, along with the fact that the national football association should not have issued the license, motivated the sanctions we mentioned earlier. CAS noted that **the sanction applied to the club is evidence of how seriously** (on the same level as the manipulation of the results of competitions, matches) **UEFA treats violations of licensing requirements and financial fair play.**

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