Decision of the Dispute Resolution Chamber (DRC) Judge

passed on 14 July 2021

regarding an employment-related dispute concerning the player Brendan Hamill

BY:

Stijn Boeykens (Belgium), DRC Judge

CLAIMANT:

Brendan Hamill, Australia
Represented by Professional Footballers Australia

RESPONDENT:

Seongnam FC, Korea Republic

I. FACTS OF THE CASE

1. On 20 July 2012, the Australian player, Brendan Hamill (hereinafter: *the player* or *the Claimant*), and the Korean club, Seongnam FC (hereinafter: *the club* or *the Respondent*), signed an employment contract valid as from the date of signature until 30 June 2015 (hereinafter: *the employment contract*).

2. Pursuant to clause 5.9 of the employment contract: "*The Player shall bear the duty of paying taxes (including but not limited to withholding tax) for all income such as salary, Signing Bonus, other bonus payments and all monetary compensation (collectively "Income") imposed by the Republic of Korea and other territories. However, regarding the Income received by the Player pursuant to this Agreement, Seongnam will pay that portion of the Player's annual composite income tax limited to that amount in excess of 10% of the Income that is reported and paid to the government of the Republic of Korea, and any taxes related to the Club's such payment shall be borne by the Player.*"

3. On the same date, *i.e.* 20 July 2012, the parties signed a side agreement regarding the tax obligation deriving from the income acquired by the player as an athlete of the club (hereinafter: *the side agreement*).

4. Clause 2 of the side agreement stipulated the following: "*The player shall have the independent obligation to pay the composite income tax due for all income the Player earns in the Republic of Korea, including salary, etc. paid by Seongnam. In the event the annual composite income tax levied upon the Player is greater than 10% of all income earned by the Player during the relevant taxation period (which is all income earned by the Player in the Republic of Korea including salary, etc. paid by Seongnam, but before payment of any taxes related to such income), Seongnam will pay to the Player the amount of the composite income tax in excess of the aforementioned 10% (hereinafter "Excess Amount"), given that the Player submits objective documentation to Seongnam at least 30 days prior to the composite income tax payment date to the relevant tax authority, evidencing the total composite income tax levied upon the Player, the amount the Player requests from Seongnam and the calculation method thereof. Seongnam will review the abovementioned documentation regarding the Excess Amount and if the Player's request is acceptable, Seongnam will pay the Player the Excess Amount within 30 days of receiving the request. If the Player does not submit a request with the supporting documentation to Seongnam at least 30 days prior to the composite income tax payment date to the relevant tax authority, Seongnam shall be immediately released from its obligations regarding the Excess Amount. Seongnam shall be considered to have fulfilled all of its obligations under this Agreement if Seongnam pays the Excess Amount to the Player and Seongnam shall not be responsible for any liability of the Player including but not limited to additional charges for non-payment or partial payment of composite income tax. The Player shall pay all taxes and costs that under from Seongnam's payment of the Excess Amount. If Seongnam and the Player do not agree on the result of calculating the Excess Amount, Seongnam and the*

Player shall accept the decision issued by an accounting firm mutually selected by both Parties, and shall equally bear the costs of retaining such accounting firm. Seongnam shall not be considered to have delayed or breached its obligation during the time between the day Seongnam raises its concerns of the result of calculating the Excess Amount and the day the accounting firm issues its final decision on the Excess Amount or the parties reach a final agreement on the Excess Amount".

5. Clause 7 of the side agreement read as follows: "*This agreement shall be interpreted by the laws of the Republic of Korea. Any controversy or dispute arising out of or in relation to this agreement may be settled by arbitration in Seoul, Korea and such arbitration shall be conducted in the Korean language in accordance with the Korean Commercial Arbitration Board. The award made by the arbitral tribunal will be final and binding upon the parties and may be enforced in any court of competent jurisdiction*".

6. On 22 March 2013, the same parties signed a supplementary agreement by means of which they agreed, *inter alia*, that the player would be loaned to the Korean club, Gangwon FC, from the date of signature until 31 December 2013 (hereinafter: *the supplementary agreement*).

7. Under clause 1 of the supplementary agreement, the parties established, *inter alia*, that: "*The player hereby acknowledges and agrees that he shall be solely responsible and shall hold the club free and harmless from any and all taxes levied upon the abovementioned salary and bonuses by any other country, however, regarding the income received by the player pursuant to this agreement and the loan agreement with Gangwon FC, [the club] will pay that portion of the player's annual composite income tax limited to that amount that is in excess of 10% of the income received by the player pursuant to this agreement and the loan agreement with Gangwon FC*".

8. On 15 April 2014 and after the expiry of the supplementary agreement, the parties decided to mutually terminate the employment contract (hereinafter: *the termination agreement*).

9. Pursuant to clause 5, lit. d) of the termination agreement, the parties established, *inter alia*, the following: "*Upon the signing of this agreement by both parties, the club confirms that: […] d) the club will pay or has already paid any and all taxes due by the player that are in excess of 10% (ten percent) of any and all taxes payable by the player for all payments and entitlements received by or due to the player as stated in the [employment] contract and in this agreement*".

10. Additionally, clause 6, lit. b) and c) of the termination agreement set forth the following: "*This agreement […] b) sets out the entire agreement between the club and the player and supersedes all prior discussions, statements, representations and undertakings between them relating to the matters addressed herein; c) shall be governed by and interpreted in accordance with the Statutes and Regulations of FIFA, including the Regulations on the Statutes and Transfer of Players*".

11. Finally, clause 7 of the termination agreement provided for the jurisdiction of the FIFA Dispute Resolution Chamber "*if there is any dispute or if the club or the player fails to comply with the agreement*".

12. On 27 March 2019, the player received a notice from the Korean National Tax Service, Jungbu Regional Office stating that the player's income tax from 2014 was in arrears and, at that point, amounted to KRW 171,086,150.

13. On 15 January 2020, the player sent the club a notice and requested it to make contact with his tax representatives in order to "*further discuss the club's payment of the applicable outstanding income taxes*".

14. On 6 November 2020, the player sent the club a reminder of the first notice. In this opportunity, the player once again requested the club to make contact with his tax representatives in order to solver the matter amicably.

15. On 12 November 2020, the club provided its reply to the player's correspondence and pointed out, *inter alia*, that: *(i)* it was unable to determine the authenticity of the termination agreement; *(ii)* the club was not responsible for any general income tax imposed on the player which was generated due to incomes aside from payments of the club; *(iii)* as per the employment contract and the termination agreement, it was not mandatory for the club to unconditionally pay 90% of the general income imposed on the player; and *(iv)* the player is responsible for the fine for default due to tax arrearage.

16. On 23 March 2021, the player's tax representatives confirmed that the *quantum* due by the player amounted to KRW 192,253,910, broken down as follows:

    a. KRW 93,964,000 as the original tax liability;

    b. KRW 18,792,800 as penalties for non-filing;

    c. KRW 6,342,570 as penalties for non-payment; and

    d. KRW 73,424,540 as additional penalty for not paying tax in arrears.

17. On 25 March 2021, the player signed a declaration stating, *inter alia*, that before the taxation notice received on 27 March 2019, he was not aware of "*any matter that would suggest that any amount of Korean income tax was in arrears or payable by [him]*". In addition, the player confirmed that, as a taxpayer, he was liable for the total amount of KRW 24,960,704, broken down as follows:

    a. KRW 6,342,570 as penalties attributable for not filing a tax return in Korean in 2014;

    b. KRW 9,396,400 corresponding to the amounts of income tax up to 10% of the income taxes payable for 2014 Korea tax year; and

c. KRW 9,221,734 being the pro-rata proportion of the remaining penalty fees (i.e. 10% of the tax liability).

II. PROCEEDINGS BEFORE FIFA

18. On 26 March 2021, the player filed the claim at hand before FIFA. A brief summary of the position of the parties is detailed in continuation.

a. The claim of the player

19. In his claim, the player recalled that, under the employment contract, the side agreement, the supplementary agreement and the termination agreement, the club was obliged to pay the player any and all amounts of income tax that were in excess of 10% (*i.e.* 90% tax liability), whereas the player remained with the responsibility to pay the remaining 10% of any tax liability.

20. In this respect, the player clarified that the original tax liability charged by the Korean authorities was based on a total reported income of KRW 404,834,000 in the 2014 Korean tax year that included:

a. KRW 236,834,000 paid by the club to the player; and

b. KRW 168,000,000 paid by Gangwon FC to the player.

21. Consequently, in accordance with the contracts signed between the parties, the player claimed that the club shall be condemned to pay its 90% tax liability, including the *pro rata* proportion of the penalty fees as these are directly attributable to the original tax liability being is arrears.

22. On the other hand, the player acknowledged that he was solely responsible for the "*the penalties for not filing a return*", being KRW 6,342,570, as well as the remaining 10% of the tax liability.

23. Having established the above, the player requested payment of KRW 167,575,750, broken down as follows:

a. KRW 84,600,000 being the amount of 90% of the player's tax liability; and

b. KRW 82,975,570 being the *pro rata* proportion of the remaining penalty fees (based upon the principle of the 90% tax liability).

b. The reply of the club

24. In its reply, the club firstly challenged FIFA's competence to hear the dispute based on the reasoning that: "*disputes on whether as obligation of financial compensation exists between the club and a player under a separate agreement does not fall in the scope of the competence of FIFA. Accordingly, the player must file a claim for compensation with the court of the Republic of Korea, which has jurisdiction over the club*".

25. Subsequently, the club informed that it was re-established in 2014 and, hence that its new management was "*completely unaware of the existence of [the termination agreement]*". In this respect, the club stated that it was not convinced of the validity of such document.

26. In continuation, the club referred to the side agreement and claimed that, in the event that the club is deemed to bear an obligation towards the player, it shall not be deemed responsible for the penalties. Accordingly, the club pointed out that "*the penalty was imposed solely due to the player's negligence and is not subject to the termination agreement*".

27. Finally, the club maintained that any amount should be paid directly to the tax authorities and not to the player himself. In particular, the club wrote that: "*even if the club shall be obligated to compensate for 90% of the player's overdue comprehensive income tax, the club wishes to pay this amount directly to the Jungbu Regional Office with a view to simultaneously extinguishing the tax liabilities of the player and the club*".

c. The rejoinder of the player

28. In his rejoinder, the player firstly opposed the club's allegation as to the admissibility of the claim. Accordingly, he stated that the termination agreement forms an integral part of the employment relationship between the parties. Furthermore, the player is of the opinion that the dispute regarding the payment of his taxes is contractually-based and an employment-related dispute over which the DRC has competence.

29. In addition, the player recalled clause 7 of the termination agreement, according to which the parties agreed upon the jurisdiction of the DRC in case of default.

30. As to the substance, the player submitted that there was no reason to question the validity of the termination agreement – especially when considered that the player "*is not responsible for the club's internal operations, nor does have to identify a club representative to confirm the validity of the termination agreement to the club's satisfaction*".

31. To this extent, the player filed a copy of his "bank book", alleging that the club had paid him the amounts due in connection with the termination agreement and, hence, that said document was indeed concluded between the parties. Therefore, the player held that the club did not meet its burden of proof in order to demonstrate that the termination agreement was forged.

32. Subsequently, the player referred to the content of the side agreement filed by the club and concluded that it did not change the outcome of the case. In this respect, the player pointed out that the termination agreement superseded "*all prior discussion, statements, representations and undertakings between them relating to the matters addressed herein*".

33. As to the club's request regarding the direct payment to the Korean authorities, the player recalled that he engaged the club in good faith to address the issue of outstanding income tax liability. Additionally, he stated that he is "*is willing to consider the club's proposal the club and the player simultaneously pay the 90% requirement, including a pro-rata proportion of the penalty fees that are directly attributable to the player's income tax liability, and 10% requirement directly to the Jungbu Regional Office of the National Tax Service of Korea*".

34. Finally, the player referred to his requests for relief.

d. The final comments of the club

35. In its final comments, the club reiterated its position as to the inadmissibility of the claim and as to substance.

36. In particular, the club informed that the termination agreement did not contain the president's signature mark and that the player did not reveal with whom he negotiated said conditions.

37. Once again, the club questioned the validity of the termination agreement, as well as repeated its argumentation according to which there is no basis for the player to claim compensation for the penalties.

38. At the end, the club concluded that: "*assuming that the club has some obligation to compensate the player's tax, the club will pay KRW 84,567,600 directly to the Jungbu Regional Office, which is 90% of the 2014 comprehensive income tax of KRW 93,964,000 (Original tax liability) imposed on the player. The club will send evidence of tax payment to the player. The player must pay KRW 9,396,4000 (10% of the remaining comprehensive income tax) and the penalty directly to the Jungbu Regional Office*".

III. CONSIDERATIONS OF THE DISPUTE RESOLUTION CHAMBER JUDGE

a. Competence and applicable legal framework

39. First of all, the Dispute Resolution Chamber Judge (hereinafter also referred to as *DRC Judge*) analysed whether he was competent to deal with the case at hand. In this respect, he took note that the present matter was presented to FIFA on 26 March 2021 and submitted for decision on 14 July 2021. Taking into account the wording of art. 21 of the

January 2021 edition of the Rules Governing the Procedures of the Players' Status Committee and the Dispute Resolution Chamber (hereinafter: *the Procedural Rules*), the aforementioned edition of the Procedural Rules is applicable to the matter at hand.

40. Subsequently, the DRC Judge referred to art. 3 par. 1 of the Procedural Rules and observed that, in accordance with art. 24 par. 1 in combination with art. 22 lit. b) of the Regulations on the Status and Transfer of Players - RSTP (edition February 2021), he is, in principle, competent to deal with the matter at stake, which concerns an employment-related dispute with an international dimension between an Australian player and a Korean club.

41. At this point, the DRC Judge acknowledged that the club challenged FIFA's competence to adjudicate on this matter, based on the reasoning that: "*disputes on whether as obligation of financial compensation exists between the club and a player under a separate agreement does not fall in the scope of the competence of FIFA*".

42. In this respect, the DRC Judge firstly outlined that the termination agreement contained a clear jurisdiction clause referring to FIFA's competence in case of any dispute arising from its content, which contradicts the argumentation of the club insofar as it sets aside the competence of the Korean courts do adjudicate on the matter. In any event, taking into consideration the dispute regarding the validity of said document, the DRC Judge further referred to the content of art. 22, lit. b) of the FIFA RSTP, according to which FIFA is competent to hear "*employment-related disputes between a club and a player of an international dimension; the aforementioned parties may, however, explicitly opt in writing for such disputes to be decided by an independent arbitration tribunal that has been established at national level within the framework of the association and/or a collective bargaining agreement (...)*".

43. As to the definition of an employment-related dispute, the DRC Judge recalled the conclusion reached in *CAS 2019/A/6312 - Ailton José Almeida v. Al Jazira Football Sports Company & FIFA*, as follows, to which he adheres:

"*Article 22(b) FIFA RSTP applies not only to employment disputes between a club and a player in the narrow meaning of the term, which would refer only to disputes arising exclusively out of an employment agreement, but it also covers disputes between clubs and players that are related to the employment in general. As a matter of fact, employment relations are wider than employment agreements and may cover areas that are not referred to in the written employment contract. Therefore, the notion of "employment-related disputes", as clearly stipulated in this relevant article of the FIFA RSTP, includes by all means a much wider range of disputes than just disputes arising over employment agreements. Consequently, the scope of Article 22 FIFA RSTP includes also disputes that may arise after the termination of the employment relationship and are "employment related" [...]. Pursuant to this approach, CAS jurisprudence requires the arbitral tribunal to consider the overall nature of the dispute, in light of the circumstances of the employment relationship, for the sake of establishing whether the dispute is related with the employment relationship (cf. CAS 2015/A/3923)*".

44. Based on the abovementioned considerations and contrary to the argumentation brought forward by the club, the DRC Judge did not see any reason to derogate FIFA's competence to hear this dispute due to the fact that it constitutes an employment-related dispute (in general) of an international dimension between an Australian player and a Korean club, regarding the consequences of the termination of an employment relationship previously maintained by them.

45. Consequently, the DRC Judge deemed that the case fell with the *ratione materiae* of art. 22 lit. b) of the FIFA RSTP and that he was competent to hear the dispute.

46. In line with the common approach of the Chamber, the DRC Judge also referred to art. 25, par. 5 of the FIFA RSTP, according to which FIFA's deciding-bodies "*shall not hear any case subject to these regulations if more than two years have elapsed since the event giving rise to the dispute*" and the "*application of this time limit shall be examined ex officio in each individual case*".

47. In doing so, the DRC Judge had to determine which was the event giving rise to the dispute at stake. Accordingly, the DRC Judge concurred with the player's allegation that such event is to be considered the notice sent to the player by the Korean National Tax Service, Jungbu Regional Office on 27 March 2019. Therefore, considering that the present claim was lodged on 26 March 2021, the DRC Judge decided that it was admissible.

48. Finally, the DRC Judge analysed which regulations should be applicable as to the substance of the matter. In this respect, he confirmed that, in accordance with art. 26 par. 1 and 2 of the Regulations on the Status and Transfer of Player (edition February 2021), the February 2021 edition of said regulations (hereinafter: *the Regulations*) is applicable to the matter at hand as to the substance.

b. Burden of proof

49. The DRC Judge recalled the basic principle of burden of proof, as stipulated in art. 12 par. 3 of the Procedural Rules, according to which a party claiming a right on the basis of an alleged fact shall carry the respective burden of proof. Likewise, the DRC Judge stressed the wording of art. 12 par. 4 of the Procedural Rules, pursuant to which he may consider evidence not filed by the parties.

50. In this respect, the DRC Judge also recalled that in accordance with art. 6 par. 3 of Annexe 3 of the Regulations, FIFA's judicial bodies may use, within the scope of proceedings pertaining to the application of the Regulations, any documentation or evidence generated or contained in TMS.

c. Merits of the dispute

51. His competence and the applicable regulations having been established, the DRC Judge entered into the merits of the dispute. In this respect, the DRC Judge started by acknowledging all the above-mentioned facts as well as the arguments and the documentation on file. However, the DRC Judge emphasised that in the following considerations he will refer only to the facts, arguments and documentary evidence, which he considered pertinent for the assessment of the matter at hand.

i. Main legal discussion and considerations

52. Having analysed the parties' submissions, the DRC Judge acknowledged that this case pertains claim for outstanding remuneration only and, in particular, related to parties' liability to pay the player's taxes to the relevant Korean authority.

53. In this context, the DRC Judge was observant that it remained undisputed between the parties that the player was requested by the Korean National Tax Service, Jungbu Regional Office to proceed the payment of the following amounts, regarding the Korean tax year of 2014:

a. KRW 93,964,000 as the original tax liability;

b. KRW 18,792,800 as penalties for non-filing;

c. KRW 6,342,570 as penalty for non-payment; and

d. KRW 73,424,540 as additional penalty for not paying tax in arrears at 23 March 2021.

54. With the above in mind, the DRC Judge noted that, on his part, the player claimed that the club should be liable to pay 90% of the tax liability, corresponding to the original debt plus 90% of the *pro rata* penalty imposed by the Korean authorities, in the total of KRW 167,575,750. In support of his allegations, the DRC Judge observed that the player referred to content of the termination agreement, in line with the wording of the employment contract and the supplementary agreement.

55. On the other hand, the DRC Judge did also take due consideration of the fact that the club contested the validity of said termination agreement and maintained that the payment should be fully made by the player in line with the side agreement concluded between the parties on 20 July 2014. The DRC Judge also considered the club's alternative allegation that it should only be liable to pay 90% of the original debt, being the penalty of the player's responsibility.

56. In view of this dissent between the parties, the DRC Judge firstly deemed important to remark that, as a general rule, FIFA's deciding bodies are not competent to decide upon matters of criminal law, such as the one of alleged falsified signatures of documents, and that such affairs fall into jurisdiction of the competent national criminal authority.

57. In this respect and after a thorough analysis of the documentation brought forward by the parties, the DRC Judge concluded that the club did not provide any evidence capable of demonstrating that the termination agreement filed by the player was forged. On the contrary, the DRC Judge found it pivotal to his conclusion the fact that the player submitted proof of payment by the club of the amounts described in such contract, corroborating with the fact that it was indeed known, valid, and binding between the parties.

58. Consequently, the DRC Judge was firm to determine that the club's argumentation as to the forgery of the termination agreement should be set aside.

59. In continuation, the DRC Judge turned his attention to the wording of said termination agreement and, in particular, to its clause 5, lit. d), which states that: "*Upon the signing of this agreement by both parties, the club confirms that: […] d) the club will pay or has already paid any and all taxes due by the player that are in excess of 10% (ten percent) of any and all taxes payable by the player for all payments and entitlements received by or due to the player as stated in the [employment] contract and in this agreement*".

60. Accordingly, the DRC Judge was of the opinion that such provision is clear and unequivocal and, thus, does not need any interpretation (*in claris non fit interpretatio*). In addition, the DRC Judge wished to outline that the same *rationale* regarding the tax liability was confirmed in all the constellation of contracts signed between the parties during their employment relationship (*i.e.* the employment contract, the supplementary agreement, the side agreement and the termination agreement).

61. To this extent, the DRC Judge deemed that, in accordance with the general legal principle of *pacta sunt servanda*, the club should be liable to pay to the player 90% of his tax liability, amounting to KRW 84,567,600 (instead of KRW 84,600,000, as claimed by the player).

62. In continuation, the DRC Judge turned his attention to the parties' statements regarding the liability to pay the penalties over the delayed amounts.

63. In this respect, the DRC Judge carefully analysed the documentation on file and concluded that, as per the contracts signed between the parties, the tax liability regarding the player's income lied both with the club and with the player himself. Consequently, the DRC Judge was of the opinion that the obligation to pay the penalties arising from the default should also be of the responsibility of both parties, in the same proportion of their liability.

64. In view of the above, the DRC Judge determined that the club should be liable to pay the player 90% of the penalties for non-payment, as well as 90% of the additional penalties for tax being in arrears, amounting to KRW 82,975,570.

65. Finally, the DRC Judge highlighted that the arrangement involving the payment of the taxes due to the Korean authority is to be considered as a matter of execution of the decision. In other words, the DRC Judge stressed that the adjustment whether the club should reimburse the amounts to the player or liquidate its liability directly before the Korean tax

authority was up to a consent between the parties, provided that the club's liability under the termination agreement (and the compliance with this decision) in dully met.

ii. Compliance with monetary decisions

66. The DRC Judge then referred to par. 1 lit. a) and 2 of art. 24bis of the Regulations, which stipulate that, with its decision, the pertinent FIFA deciding body shall also rule on the consequences deriving from the failure of the concerned party to pay the relevant amounts of outstanding remuneration and/or compensation in due time.

67. In this regard, the DRC Judge highlighted that, against clubs, the consequence of the failure to pay the relevant amounts in due time shall consist of a ban from registering any new players, either nationally or internationally, up until the due amounts are paid. The overall maximum duration of the registration ban shall be of up to three entire and consecutive registration periods.

68. Therefore, bearing in mind the above, the DRC Judge decided that the club must pay the full amount due (including all applicable interest) to the player within 45 days of notification of the decision, failing which, at the request of the player, a ban from registering any new players, either nationally or internationally, for the maximum duration of three entire and consecutive registration periods shall become immediately effective on the Respondent in accordance with art. 24bis par. 2, 4, and 7 of the Regulations.

69. The club shall make full payment (including all applicable interest) to the bank account provided by the player in the Bank Registration Form, which is attached to the present decision.

70. The DRC Judge recalled that the above-mentioned ban will be lifted immediately and prior to its complete serving upon payment of the due amounts, in accordance with art. 24bis par. 8 of the Regulations.

d. Costs

71. At the end, the DRC Judge referred to article 18 par. 2 of the Procedural Rules, according to which *"DRC proceedings relating to disputes between clubs and players in relation to the maintenance of contractual stability as well as international employment related disputes between a club and a player are free of charge".* Accordingly, the DRC Judge decided that no procedural costs were to be imposed on the parties.

72. Likewise and for the sake of completeness, the DRC Judge recalled the contents of art. 18 par. 4 of the Procedural Rules, and decided that no procedural compensation shall be awarded in these proceedings.

73. Lastly, the DRC Judge concluded its deliberations by rejecting any other requests for relief made by any of the parties.

IV. DECISION OF THE DISPUTE RESOLUTION CHAMBER JUDGE

1. The claim of the Claimant, Brendan Hamill, is admissible.

2. The claim of the Claimant is partially accepted.

3. The Respondent, Seongnam FC, has to pay to the Claimant, the following amounts:

   - KRW 84,567,600 as outstanding amount; and

   - KRW 82,975,570 as outstanding amount.

4. Any further claims of the Claimant are rejected.

5. Full payment (including all applicable interest) shall be made to the bank account set out in the enclosed Bank Account Registration Form.

6. Pursuant to article 24bis of the Regulations on the Status and Transfer of Players if full payment (including all applicable interest) is not paid **within 45 days** of notification of this decision, the following **consequences** shall apply:

   1. The Respondent shall be banned from registering any new players, either nationally or internationally, up until the due amount is paid. The maximum duration of three entire and consecutive registration periods.

   2. The present matter shall be submitted, upon request, to the FIFA Disciplinary Committee in the event that full payment (including all applicable interest) is still not paid by the end of the of the three entire and consecutive registration periods.

7. The consequences **shall only be enforced at the request of the Claimant** in accordance with article 24bis paragraphs 7 and 8 and article 24ter of the Regulations on the Status and Transfer of Players.

8. This decision is rendered without costs.

For the Dispute Resolution Chamber Judge:

Emilio García Silvero
Chief Legal & Compliance Officer

NOTE RELATED TO THE APPEAL PROCEDURE:

According to article 58 par. 1 of the FIFA Statutes, this decision may be appealed against before the Court of Arbitration for Sport (CAS) within 21 days of receipt of the notification of this decision.

NOTE RELATED TO THE PUBLICATION:

FIFA may publish this decision. For reasons of confidentiality, FIFA may decide, at the request of a party within five days of the notification of the motivated decision, to publish an anonymised or a redacted version (cf. article 20 of the Procedural Rules).

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