CAS 2024/A/10331 Ismaily Sporting Club v. Firas Chaouat & FIFA

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

President:	Mr Jonathan Hall, Solicitor in Dubai, United Arab Emirates
Arbitrators:	Mr Jacopo Tognon, Attorney-at-law in Padova, Italy
	Mr João Nogueira da Rocha, Attorney-at-law in Lisbon, Portugal

in the arbitration between

Ismaily Sporting Club, Egypt

Represented by its President, Mr Nasr Abou Elhasan, its Head of Financial Paymaster, Mr Mostafa Shalla, its Financial Director, Mr Mohamed Ismael and by Ms Emilie Weible, Attorney-at-law at INLAW Associés in Neuchâtel, Switzerland

- Appellant -

and

Mr Firas Chaouat, Tunisia

Represented by Mr Ali Abbes, Attorney-at-law at Global Sport Consulting Law Firm in Tunisia - First Respondent -

and

Fédération Internationale de Football Association ("FIFA"), Switzerland

Represented by Ms Cristina Péres González and Mr Alexander Jacobs, Senior Legal Counsels at FIFA in Florida, United States of America

- Second Respondent -

* * * * *

I. **PARTIES**

- 1. Ismaily Sporting Club (the "Club" or the "Appellant") is a football club with registered office in Ismailia, Egypt. The Club is a member of the Egyptian Football Association (the "EFA"), which in turn is affiliated to the Fédération Internationale de Football Association, the world governing body of football, headquartered in Zurich, Switzerland.
- 2. Mr Firas Chaouat (the "Player" or the "First Respondent") is a professional football player of Tunisian nationality, born on 8 May 1996.
- 3. Fédération Internationale de Football Association ("FIFA" or the "Second Respondent").
- 4. The Appellant, the First Respondent and the Second Respondent together are referred to as the "Parties".

II. FACTUAL BACKGROUND

- 5. Below is a summary of the main relevant facts and allegations based on the Parties' oral and written submissions¹ as lodged with the Court of Arbitration for Sport (the "CAS"). Additional facts and allegations may be set out, where relevant, in connection with the legal discussion that follows. Although the Panel has considered all the facts, allegations, legal arguments and evidence submitted by the Parties in the present proceeding, this Award refers only to the submissions and evidence it considers necessary to explain its reasoning.
- 6. On 1 October 2022, the Player and the Club signed an employment contract in the form of an EFA model contract, titled "*Contract of Professional Football Player*" (the "Contract"), valid from the 2022/2023 season until the end of the season 2024/2025.
- 7. In accordance with Clause 2 of the Contract, the Player was entitled to a total "*gross*" amount of USD 999,900, payable as follows:

"First season value 2022/2023

An amount of USD 300,000.00 divided as follows:

 1^{st} installment an amount of USD 150,000 paid on 20/10/2022 2^{nd} installment an amount of USD 37,500 paid on 31/01/2023 3^{rd} installment an amount of USD 37,500 paid on 30/04/2023

¹ Several of the documents submitted by the Parties and referred to in this Award contain various misspellings: for sake of efficiency, they are not all identified with a "[sic]". At the same time, the Panel underlines that a number of documents relevant to the dispute between the Parties had their original in Arabic. The Panel however shall refer in this Award only to their English translation, submitted by the Parties, which remained unchallenged.

4th installment an amount of USD 75,000 paid on 30/08/2023

Second season value 2023/2024

An amount of USD 333,300.00 divided as follows:

1st installment an amount of USD 83,325 paid on 22/09/2023 2nd installment an amount of USD 83,325 paid on 31/01/2024

 3^{rd} installment an amount of USD 83,325 paid on 31/01/2024 3^{rd} installment an amount of USD 83,325 paid on 30/04/2024

4th installment an amount of USD 83,325 paid on 30/08/2024

Third season value 2024/2025

An amount of USD 366,600.00 divided as follows:

 1^{st} installment an amount of USD 91,650 paid on 22/09/2024 2^{nd} installment an amount of USD 91,650 paid on 31/01/2025 3^{rd} installment an amount of USD 91,650 paid on 30/04/2025 4^{th} installment an amount of USD 91,650 paid on 30/08/2025"

8. In addition, the Contract contained the following provisions:

"Third: The Obligations of the two parties

The player is obligated as follows:

[....]

2. To the extent reasonable, to respect the rules and regulations of the club and the association and complies with the reasonable instructions of the management......

Fourth: Binding Terms:

[....]

- 4. It should not consider any supplements out of this contract unless agreed upon in writing by the player and the club. [...]
- 6. The player should bear the taxes of this contract and any fees according to the law, the club shall deduct taxes from the player dues and transfer them to the taxes under his responsibility. [...]";

Fifth: Termination of the contract:

[....]

2. The Player or Club cannot unilaterally terminate the contract unless the right to terminate the contract is stipulated in the FIFA Regulations on the Status and Transfer of Player ('FIFA RSTP'). Particular reference is made to art. 13, art 14, and art 14 bis and 17 of the FIFA RSTP, which state that a party may terminate a contract where there is just cause If there is just cause, the contract may be terminated at any time, even during the course of a season.

3. If the Player or Club unilaterally terminates the contract for a just cause reason the other party will be liable to pay compensation, in accordance with the FIFA RSTP and the jurisprudence of the FIFA DRC. Likewise if the Player or Club unilaterally terminates the contract without just cause the party in breach will be liable to pay compensation, in accordance with the FIFA RSTP and the jurisprudence of the FIFA DRC. [...]";

Sixth: Additional provision [(in handwriting)]:

- "2. The player shall receive amount of L.E.7,000 (seven thousand Egyptian pounds) per month for accommodation.
- 3. The player has the right two air tickets per year. [...]
- 4. The player has the right to receive an amount of \$40,000 (forty thousand US Dollars) net bonus upon signing.
- 5. In case the player score (8) eight goals, he will receive a bonus of 10000\$. He also entitled to another amount of 10000\$ net if he reaches (15) goals achieved in Egyptian League.
- 6. The player has the right to an amount of \$25000 (twenty five thousand US dollars) net when he actually participated in (17) matches. In the event he reaches actual (28) participation matches he has the right to (25%) the value of his contract for the entire season will be paid in full according to the club regulation with deduction of an amount of \$15000 in the same item for his participation in (27) matches.
- 12. The player acknowledges that he has read all the terms of the financial and administrative regulations for the first team football which is an integral part of this contract and acknowledgment from him that he has received a copy of that regulation; He also acknowledges that comply with all the obligations and penalties stated in this regulation.".
- 9. The Club's "Financial Regulations for the First Football Team of Ismaily Sporting Club-Season 2021/2022 until the adoption of another financial regulation" (the "Financial Regulations") stated inter alia the following:

PREAMBLE

This regulation is complementary and complementary to the player's contract with the club during the term of the contract and shall be deemed an integral part thereof.

Clause 1(C) – "Participation rate":

25% of the value of the player's contract is set aside and paid after the end of the season, in case he participates in 80% of the matches.

Clause 1(D) – "Participation rate":

25% of the value of the player's contract is set aside and paid after the end of the season, in case he participates in 80% of the matches. This clause applies to all players, whether local or foreign.

Clause 6 – "General Principles":

"5. The Players' housing allowance shall be paid on the condition that they bring their

families (wife and children) with them, and submit documents proving this."

- 10. On 4 January 2023, the Player put the Club in default of payment of USD 180,000 net and setting a 15-day time limit to the Club in order to remedy its default failing which the Player would be obliged to terminate his contract for just cause in accordance with Art 14bis of the FIFA Regulations on the Status and Transfer of Players (the "FIFA RSTP").
- 11. On 6 February 2023, the player signed a document called "Acknowledgement & Commitment" in which the player acknowledged the following:

"- Acknowledge that I have received an amount of \$60000 (sixty thousand US dollars) from the club as part of my agreed dues in my contract with the club on 1/10/2022.

- My signature on this acknowledgement is considered a final waiver - irrevocable in the future - of the warning sent from me on 4/1/2023 by my lawyer regarding my demand for the club to pay all my dues mentioned in the contract.

- I acknowledge that I have no right to terminate the contract concluded between me and lsmaily Club unless the club is once again late in paying the remining of my dues on the dates agreed upon with the club's management, With all the necessary legal procedures for that.

- I also undertake to notify FIFA with a copy of this acknowledgement to end this dispute in a friendly way between me and the Ismaily Club.

And this acknowledgement from me, without pressure or compulsive material or moral."

- 12. On 9 June 2023, the Player put the Club in default and requested payment of USD 170,000 corresponding to outstanding remuneration; setting a 15-day time limit in order to remedy the default.
- 13. On 25 June 2023, the Player sent a termination notice to the Club (hereinafter the "Termination Letter") stating, inter alia, the following:

"Due to your continuous financial failure (this is not the first infringement, the player has no other option than to terminate unilaterally the contract for just cause according to article 14 Bis RSTP."

- 14. On the same date, the Club replied to the Player's Termination Letter explaining that financial deductions had been made on the amounts owed to him in line with the Contract and Financial Regulations of the Club as well as certain penalties.
- 15. On 13 July 2023, the Player signed an employment contract with the Bahraini club, Muharraq SC, valid as from 1 August 2023 until 31 May 2024 (the "new contract"). According to this contract, the Player was entitled to receive the following remuneration/benefits:

"1- Sign-on fee of 30000 USD

2- Monthly salary of 14000 USD

3- Accommodation 550 Dinars of Bahrain / month

4- Bonus equal to one salary in case on winning one of the official competitions

5-Bonus equal to one salary in case of finishing the season as top scorer."

- 16. On 18 July 2023, the Player lodged a claim against the Club in front of FIFA. On 2 August 2023, FIFA invited the Club to provide its position on the Player's claim. The Club submitted its reply and counterclaim on 1 September 2023. After having been invited to do so, the Player submitted his comments on the Club's reply and counterclaim on 19 September 2023. The Club did not provide its final comments on the Player's position.
- 17. On 19 December 2023, the parties to the proceedings were informed that the case would be submitted to the FIFA DRC for a formal decision on the occasion of its meeting of 12 January 2024.
- 18. On 12 January 2024, the FIFA DRC issued a decision ("the Appealed Decision"), as follows:

"1. The claim of the Claimant/Counter-Respondent, Firas Chaouat, is partially accepted.

2. The claim of the Respondent/Counter-Claimant, Ismaily SC, is rejected.

3. The Respondent/Counter-Claimant must pay to the Claimant/Counter-Respondent the following amounts:

- USD 95,000 as outstanding remuneration plus 5% interest p.a. as from 21 October

2022 until the date of effective payment;

- USD 37,500 as outstanding remuneration plus 5% interest p.a. as from 1 February

2023 until the date of effective payment;

- USD 37,500 as outstanding remuneration plus 5% interest p.a. as from 1 May 2023

until the date of effective payment;

- USD 35,000 as outstanding remuneration plus 5% interest p.a. as from 25 June 2023 until the date of effective payment;

- USD 697,627 as compensation for breach of contract without just cause plus 5%

interest p.a. as from 25 June 2023 until the date of effective payment

4. Any further claims of the Claimant/Counter-Respondent are rejected.

5. Full payment (including all applicable interest) shall be made to the bank account

indicated in the enclosed Bank Account Registration Form.

6. The Respondent / Counter-Claimant shall be banned from registering any new players, either nationally or internationally, for the two next entire and consecutive registration periods following the notification of the present decision.

7. If full payment is not made within 30 days of notification of this decision, the present matter shall be submitted, upon request of the Claimant, to the FIFA Disciplinary Committee.

8. This decision is rendered without costs."

19. The grounds of the Appealed Decision were communicated to the Parties on 18 January 2024.

III. PROCEEDING BEFORE THE COURT OF ARBITRATION FOR SPORT

- 20. On 7 February 2024, the Club filed with the Court of Arbitration for Sport ("CAS") a Statement of Appeal in accordance with Articles R47 and R48 of the Code of Sports-related Arbitration (2023 edition) (the "CAS Code") to challenge the Appealed Decision. In its Statement of Appeal, the Appellant named FIFA as a Respondent together with the Player and nominated Mr Jacopo Tognon as an arbitrator, thereby requesting that the case be submitted to a panel of three arbitrators.
- 21. On 29 February 2024, the Appellant filed its Appeal Brief with the CAS Court Office, in accordance with Article R51 of the CAS Code. The Appeal Brief contained *inter alia* the following evidentiary requests:

"[....] that Mr. Nasr Mohamed Abou Elhasan (President of the Club), Mr.Moustafa Mohamed Ahmed Shalla (Head of Financial Paymaster of the Club) and Mr.Mohamed Ismail Abdelazim (Financial Director of the Club) to be heard as witnesses.

[....] that the Player be heard on all the facts of the proceedings.

[....] that FIFA produces the complete file of the FIFA procedure

[....] that the Player and/or his new club produce the following documents:

- All contracts concluded (employment, image, etc) with the Player;
- All annex agreements, in particular those on bonuses and competition bonuses;
- All salary tips of the Player;
- A list of all payments made to the Player since the date of conclusion of the employment."

- 22. On 1 March 2024, the CAS Court Office noted that the Respondents had jointly nominated Mr João Nogueira da Rocha as an arbitrator.
- 23. On 10 May 2024, the CAS Court Office noted that the President of the CAS Appeals Arbitration Division had appointed Mr Jonathan Hall as the President of the Panel.
- 24. On 22 May 2024, in accordance with Article R54 of the CAS Code, and on behalf of the President of the CAS Appeals Arbitration Division, the CAS Court Office informed the Parties that the Panel appointed to decide the present matter was therefore constituted as follows:

President: Mr Jonathan Hall, Solicitor in Dubai, United Arab Emirates;

Arbitrators: Mr Jacopo Tognon, attorney-at-law in Padova, Italy; and Mr João Nogueira da Rocha, attorney-at-law in Lisbon, Portugal.

- 25. On 24 May 2024, the First Respondent filed his Answer pursuant to Article R55 of the CAS Code.
- 26. On 21 June 2024, the Second Respondent filed its Answer pursuant to Article R55 of the CAS Code.
- 27. On 21 August 2024, the CAS Court Office, after consultation with the Parties, confirmed that the hearing would be held by videoconference on 10 October 2024.
- 28. On 27 August 2024, the CAS Court Office issued an order of procedure (the "Order of Procedure") on behalf of the President of the Panel and invited the Parties to return a signed copy of it, which the Appellant did on 30 August 2024 and each of the First Respondent and the Second Respondent did on 28 August 2024.

Application by Appellant for Provisional Measures under Article R37 of the CAS Code

29. On 13 September 2024, the Appellant made an application to the Panel under Article R37 of the CAS Code to stay the execution of the Appealed Decision. The written application explained in the Preamble *inter alia* as follows:

".....In July 2024, a new registration ban was imposed on the Club relating to a different procedure independent of the present one. Other than the ban imposed by the Appealed Decision, this new ban was the only one in force and, following an agreement with the player, it was lifted in 12 September 2024 so that the only ban in force today is the registration ban imposed by the Appealed Decision."

"...Accordingly, the Club is now entitled to request the stay of the execution of the Appealed Decision: shall the ban be - at least provisionally - lifted, the Club will be able to make transfers so this situation therefore opens the way to provisional measures."

".....The summer registration period in Egypt for male football for the season 2024/2025 opened on 31 August and closes on 25 October 2024."

".....On 31 August 2024, the registration ban provided for in the Appealed Decision - i.e for a duration of two registration periods - came into force. To this date, the ban imposed by the Appealed Decision is the only registration ban in force against the Club."

".....As the hearing before CAS is set on 10 October 2024, it is very unlikely for the Award to be issued before the end of the summer registration period.

".....Thus, shall the application to stay the execution of the Appealed Decision be denied, the Club will face an unavoidable risk of irreparable harm"

- 30. On 20 September 2024, the Second Respondent made its submissions to the Panel in which it requested that the Panel reject the Appellant's application.
- 31. On 24 September 2024, the First Respondent made its submissions to the Panel in which it requested that the Panel dismiss the Appellant's application.
- 32. On 25 September 2024, the Appellant made some complementary submissions in response to the submissions from the Respondents.
- 33. The Panel considered the Appellant's application and the Parties' respective written submissions on 1 October 2024, including the unsolicited complementary submissions made by the Appellant on 25 September 2024.
- 34. There being no objection by any of the Parties to CAS's jurisdiction to consider the Appellant's application, the Panel first of all confirmed that it had jurisdiction to hear the application.
- 35. Whilst the Panel found it unusual that the Appellant was making its application so late on in the proceedings when it had had various opportunities to apply for the provisional measures earlier, it nonetheless agreed to consider the request.
- 36. The Panel then considered the following aspects of the application in accordance with Article R37 of the CAS Code:
 - whether the relief is necessary to protect the Appellant, as the applicant, from irreparable harm;
 - the likelihood of success on the merits of the claim; and
 - whether the interests of the Appellant, as the applicant, outweigh those of the Respondent(s).
- 37. The Panel noted that it was well-established CAS jurisprudence that the three elements of R37 of the CAS Code above had to be considered cumulatively. In other words, the Panel needed to satisfy itself that all three elements were met in order to grant the

provisional measure requested.

- 38. The Panel felt that the potential on-field harm to the Appellant was quite speculative and that financial harm was not a relevant factor to be considered given that it may be remedied by means of compensation at a later stage, if necessary.
- 39. At this stage the Panel found it hard to establish the likelihood of success on the merits of the Appellant's claim, not least because it had not yet had the opportunity to hear directly from the Parties and/or the witnesses in the hearing.
- 40. The Panel acknowledged on the one hand the impact on the Appellant of the ongoing registration ban and on the other the important principle of the need to maintain contractual stability under the FIFA RSTP. On balance the Panel was not convinced that the interests of one club, the Appellant, outweighed the interests of the Respondents, in particular FIFA's interest in maintaining contractual stability for all clubs and players operating within its jurisdiction.
- 41. Overall, the Panel was not persuaded that the Appellant had satisfied all three aspects of Article R37 of the CAS Code (as referenced at paragraphs 35 and 36 above) and that it therefore had to reject the Appellant's application.
- 42. On 2 October 2024 the CAS Court Office issued to the Parties the Operative part of the Panel's Order on the Appellant's request for a stay of the Appealed Decision as follows:
 - "1. The Application to stay the Execution of the Appealed Decision, filed on 13 September 2024 by Ismaily SC in the matter CAS 2024/A/10331 Ismaily SC v. Firas Chaouat & FIFA, is rejected.
 - 2. The costs of the present order shall be determined in the final Award or in any other final disposition of this arbitration."
- 43. On 10 October 2024, the hearing was held in this case by videoconference. The Panel was assisted by Ms Andrea Sherpa-Zimmermann, CAS Counsel. The Panel was joined at the hearing by:
 - i. for the Appellant: Mr Nasr Abou Elhasan (President of the Club), Mr Moustafa Shalla (Head of Financial Paymaster of the Club), Mr Mohamed Ismael (Financial Director of the Club), assisted by Ms Emilie Weible, counsel; Mr Yehia Farrag, interpreter
 - ii. for the First Respondent: the Player, assisted by Mr Ali Abbes, counsel;
 - iii. for the Second Respondent: Ms Cristina Péres González, counsel; and

Mr Alexander Jacobs, counsel

44. At the hearing, as a preliminary matter, the Parties confirmed that they had no objection to the appointment of the Panel and the holding of the hearing by videoconference.

45. At the end of the hearing, the Parties confirmed having no objection regarding the conduct of the proceedings and that their right to be heard had been respected.

IV. THE PARTIES' SUBMISSIONS

46. The following summary of the Parties' positions is illustrative only and does not necessarily comprise each and every contention put forward by the Parties. The Panel, however, has carefully considered all the submissions made by the Parties, even if no explicit reference is made in what immediately follows.

A. The Appellant

- 47. In its Statement of Appeal, the Appellant submitted the following requests for relief:
 - "1. The Appeal is upheld and the Decision of the FIFA DRC dated 12 January 2024 is annulled;
 - 2. To find that the termination of contract by the First Respondent is unjustified;
 - 3. To order the First Respondent to pay the amount of USD 1'250'000.00 as compensation plus 5% interest p.a. as from 25 June 2023 until the date of effective payment to the Appellant.
 - 4. To fix a sum to be paid by Mr. Firas Chaouat in order to contribute to the Appellant's legal fees.
 - 5. To charge all costs of the arbitration to Mr. Firas Chaouat.;"
- 48. In its Appeal Brief, the Appellant confirmed the conclusions of its Statement of Appeal, to which the following requests were added:

"Subsidiarily, if the Panel were to admit the just cause for termination of contract by the Player:

- To reduce the compensation within the meaning of this Appeal Brief but in any case to an amount not exceeding USD 239'934.00;

- To say that no additional compensation shall be granted to the Player".
- 49. In essence, the Appellant submits in this arbitration that the DRC wrongly found that the Player had just cause to terminate the employment with the Club as the DRC had not taken into account all the necessary deductions to be made from the gross amounts payable to the Player or the full amount already paid by the Club to the Player. As a result, the Appellant requests that the Appealed Decision be set aside and that the Player be ordered to pay compensation to the Club for his breach of the Contract or, in the alternative, if CAS finds that the Player had just cause for termination that there should be no further compensation granted to the Player and the amount of compensation should be significantly reduced.
- 50. In support of its requests, the Appellant submits the following:

i. "Art. 4.6 of the Contract provides that the taxes and fees of the Contract are to be borne by the Player and that the Club shall deduce these taxes from the Player's dues and transfer them to the tax authority under its responsibility. The application of this clause has not been contested by the Player before FIFA.".

In particular the taxation system in Egypt includes three applicable taxes: (1) Income tax (25%), (2) Development Tax (10%), and (3) Sports Professions Syndicate Tax (10%) and that the club is obligated to deduct these amounts from the player's earnings and remit them to the tax authorities.

Accordingly, a total of 45% of the full contract value that must be deducted from the gross remuneration of the Player.

ii. By signing the Contract, the Player fully acknowledged that the Club's financial regulations were an integral part of the Contract and therefore that he was bound by them.

Art. 1 (C) of the Club's financial regulations provides the following regarding the participation rate:

"25% of the value of the player's contract is set aside and paid after the end of the season, in case he participates in 80% of the matches."

The Club was therefore entitled to deduct 25% of each instalment due to the Player, to be set aside and eventually paid to him at the end of the season in the event he participated in 80% of the matches for that season.

- iii. The Club paid the Player \$100,036 as evidenced by the Club in its pleadings and exhibits.
- iv. In view of the above, a maximum amount of \$7,464 was due to be paid on termination of the Contract by the Player on 25 June 2023 and this amount is less than the amount of two monthly salaries which is required to be unpaid in order to trigger Article 14bis of the FIFA RSTP.
- v. The Club also submitted in its Appeal Brief that the Player did not grant the Club a deadline of at least 15 days to comply with its financial obligations and neither was there any other just cause that would have justified the Players' unilateral termination of the Contract.
- vi. The Player did not have just cause and therefore the Club should be granted compensation. The Player signed a new contract with the club Al-Muharraq SC in Bahrain as from 1 August 2023 until 31 May 2024. According to Article 17 para 2 FIFA RSTP, the Player's new club is jointly and severally liable for the payment of compensation by the Player to the Club for wrongful termination of the Contract.
- vii. Alternatively, if CAS find that there was just cause for the Player to terminate the Contract then there should be no further compensation awarded and the amount of compensation should be substantially reduced to take into account the various deductions.

B. The First Respondent

51. In his Answer, the First Respondent submitted the following prayers for relief, requesting the CAS:

- "1. To dismiss the appeal.
- 2. To confirm the decision issued by FIFA Football tribunal on 12 January 2024
- 3. The arbitration costs should be carried out by the Appellant.
- 4. To oblige the Appellant, to contribute to the respondent's advocacy costs which will be evaluated according to the panel discretion."
- 52. In essence, the First Respondent submits in this arbitration that the FIFA DRC came to the correct decision. Therefore, the appeal filed by the Club has to be dismissed and the Appealed Decision confirmed.
- 53. In support of his requests, the First Respondent submits *inter alia* the following:
 - i. Contrary to the Appellant's allegations, the Development Tax is a tax payable by the Club and not by the Player so it is not deductible, the Sports Professions Syndicate Tax is actually a membership fee and not a tax so it is not deductible and the Club has not provided proof that it has paid the Income Tax on behalf of the Player therefore the Player should receive the gross amounts.
 - ii. The Club had not previously argued the 25% deduction under the Club's financial regulations. The Player never signed the financial regulations and has no "*acknowledge*" of their existence (the Panel understood this to mean "knowledge of their existence"). Neither did he receive a copy nor was he notified of their content.
 - iii. When it comes to compensation, the Player is entitled to the gross amounts as it is compensation and not "*labour income*".
 - iv. It is up to the Club (not the Player) to ensure that it has the necessary funds in its bank account to enable the Player to cash cheques given to him by the Club and it is the responsibility of the Club to show that it has actually paid the amounts due to the Player – and it has not done so.
 - v. The amount outstanding was at least two monthly salaries, the Player gave the Club written notice of default and at least 15 days to comply; hence the Player was entitled to terminate the Contract for just cause.
 - vi. The FIFA DRC correctly awarded the Player compensation and took into account the mitigating amount from his new club Al-Muharraq SC in Bahrain.

C. The Second Respondent

- 54. In its Answer, the Second Respondent submitted the following prayers for relief, requesting the CAS to:
 - "(a) reject the requests for relief sought by the Appellant;
 - (b) confirm the Appealed Decision in its entirety; and
 - (c) order the Appellant to bear the full costs of these arbitration proceedings."
- 55. In essence, the Second Respondent submits in this arbitration that the FIFA DRC came

to the correct decision. Therefore, the appeal filed by the Club has to be dismissed and the Appealed Decision confirmed.

- 56. In support of its requests, the Second Respondent submits *inter alia* the following:
 - i. As the Appellant "...has not provided any evidence that it has paid any taxes on behalf of the Player..." the Player is entitled to the full gross salary set out in the Contract.
 - ii. The Appellant's argument regarding the variable remuneration of 25% is wrong as the Contract was clearly governed by the FIFA Statutes and regulations in accordance with Article R58 of the CAS Code and the Appellant did not raise the issue before the FIFA DRC.
 - iii. There was no contractual basis or any other form of evidence that justified the deductions made by the Club from the Player's remuneration.
 - iv. As the amount of USD 205,000 was outstanding when the Player sent the termination letter, there was no doubt that more than two (2) months salaries were owed to the Player at that point.
 - v. In line with previous CAS jurisprudence, the 15 days refers to calendar days and not working days so there is no doubt that the deadline pursuant to the Player's termination letter was 24 June 2023 and the Club failed to make any payments to the Player before that deadline and thus, the Player had just cause to terminate the Contract on 25 June 2023.
 - vi. The FIFA DRC correctly awarded the Player compensation based on the outstanding amounts under the Contract and took into account the mitigating amount from his new club Al-Muharraq SC in Bahrain.
 - vii. The FIFA DRC also correctly awarded the Player three (3) months additional compensation based on the clear wording of Article 17(1)(ii) FIFA RSTP.
 - viii. Given the Club's blatant disrespect for the Contract, the FIFA regulations and the principle of contractual stability, the sporting sanction of 2 period registration ban imposed on the Club was more than justified.

V. JURISDICTION OF THE CAS

57. Article R47 of the CAS Code provides as follows:

"Appeal

An appeal against the decision of a federation, association or sports-related body may be filed with CAS if the statutes or regulations of the said body so provide or if the parties have concluded a specific arbitration agreement and if the Appellant has exhausted the legal remedies available to it prior to the appeal, in accordance with the statutes or regulations of that body. An appeal may be filed with CAS against an award rendered by CAS acting as a first instance tribunal if such appeal has been expressly provided by the rules of the federation or sports-body concerned."

- 58. Pursuant to Article 57 of the FIFA Statutes (May 2022 edition) ("FIFA Statutes"), FIFA recognises the jurisdiction of the CAS to "resolve disputes between FIFA, member associations, confederations, leagues, clubs, players, officials, football agents and match agents".
- 59. The jurisdiction of CAS is not disputed by the Parties and was confirmed by them all when signing the Order of Procedure. It follows that the CAS has jurisdiction to hear to appeal filed by the Appellant against the Appealed Decision.

VI. ADMISSIBILITY

- 60. The admissibility of the Appellant's appeal is not challenged by the Parties.
- 61. Article R48 of the CAS Code provides as follows:

"The Appellant shall submit to CAS a statement of appeal containing:

- *the name and full address of the Respondent(s);*
- a copy of the decision appealed against;
- the Appellant's request for relief;
- the nomination of the arbitrator chosen by the Appellant from the relevant CAS list of arbitrators, subject to Article S18, unless the Appellant requests the appointment of a sole arbitrator;
- *if applicable, an application to stay the execution of the decision appealed against, together with reasons;*
- a copy of the provisions of the statutes or regulations or the specific agreement providing for appeal to CAS.

Upon filing the statement, the Appellant shall pay the CAS Court Office fee provided for in Article R64.1 or Article R65.2.

If the above-mentioned requirements are not fulfilled when the statement of appeal is filed, the CAS Court Office may grant a one-time-only short deadline to the Appellant to complete its statement of appeal, failing receipt of which within the deadline, the CAS Court Office shall not proceed."

- 62. The Statement of Appeal also complied with the requirements of Articles R47, R48 and the requirements of R64(1) of the CAS Code regarding the payment of the CAS Court Office fee.
- 63. It follows that the appeal is admissible.

VII. APPLICABLE LAW

64. Pursuant to Article R58 of the CAS Code, in an appeal arbitration procedure before the CAS:

"The Panel shall decide the dispute according to the applicable regulations and, subsidiarily, to the rules of law chosen by the parties or, in the absence of such a choice, according to the law of the country in which the federation, association or sports-related body which has issued the challenged decision is domiciled or according to the rules of law that the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision."

65. Pursuant to Article 57(2) of the FIFA Statutes:

"[t]he provisions of the CAS Code of Sports-related Arbitration shall apply to the proceedings. CAS shall primarily apply the various regulations of FIFA and additionally, Swiss law."

66. As a result, the Panel finds that the various regulations of FIFA, and chiefly the FIFA RSTP, are primarily applicable; and Swiss law applies subsidiarily.

VIII. MERITS

- 67. The object of this arbitration is the Appealed Decision, which: (i) found that (a) the Appellant was responsible for breach of the Contract and (b) the First Respondent had terminated the Contract with just cause pursuant to Article 14 of the FIFA RSTP; (ii) ordered the Appellant to pay to the First Respondent the amounts of (a) USD 207,500 plus interest, as outstanding remuneration, and (b) USD 697,627 plus interest, as compensation for the breach of contract.
- 68. The Appellant requested the Panel to annul the Appealed Decision, to find that the Contract was terminated without just cause by the First Respondent and to order the First Respondent to pay compensation for the damages caused. On the other hand, the First and Second Respondents submitted that the Appealed Decision is correct in every respect and therefore, it should be confirmed as it is.
- 69. As a result of the foregoing, the Panel notes that it has to deal with two key issues:
 - i. Whether the First Respondent was entitled to terminate the Contract with just cause?
 - ii. What are the financial and sporting consequences deriving from any finding in this respect?
- 70. Before turning to the examination of those issues, the Panel has to briefly address one preliminary point which relates to the introduction of various additional documentation

and a recent ECJ decision² by the Appellant on the day prior to and on the day of the hearing respectively. Such additional documentation amounted to purported evidence concerning (i) other settlement agreements reached with other players by the Appellant and (ii) tax payments made by the Appellant. At the hearing the Panel heard arguments from all Parties on the admissibility or otherwise of such documentation and the ECJ decision.

- 71. The Panel first of all noted that there was no objection from the Parties to the reference to the recent ECJ decision in the Diarra matter given that it was a matter of law and not evidence and the Panel accepted that it could be referred to in the hearing and its relevance could be considered as part of the Panel's deliberations.
- 72. So far as the admissibility of the other documentation introduced by the Appellant was concerned, the Panel was unimpressed by the Appellant introducing this at such a late stage when it had had every opportunity to provide these documents earlier. Nonetheless, the Panel decided to consider this within its powers under Article R44.3 of the CAS Code (and not Articles R56 and R57) where it could deem it appropriate to supplement the presentations of the Parties and accept additional documents. On this basis the Panel allowed the Appellant to refer to the additional documentation and it would decide on its relevance as part of its decision.
- 73. The Panel can now turn to the main disputed points, to be examined in sequence.

i. Whether the First Respondent was entitled to terminate the Contract with just cause?

- 74. The main disputed point concerns the termination of the Contract by the Player, as declared on 25 June 2023, and chiefly whether the facts presented by the Player, mentioned in his termination notice to the Club of that date gave him just cause to terminate it. The Appellant argues that the First Respondent had no right to terminate the Contract and therefore, his termination was without just cause. The First and Second Respondents dispute the Appellant's submission and seek the confirmation based on Article 14 of the FIFA RSTP.
- 75. The Player invoked in the termination notice of 25 June 2023 the Club's failure to pay the amount of USD 170,000, after issuing on 9 June 2023 a default notice for the same amount. The FIFA DRC found that the Player had just cause for termination because the Club owed the Player the amount of USD 205,000 as salary, being more than two (2) monthly salaries.
- 76. The Club disputes the conclusions reached by the FIFA DRC, in essence denying, on various grounds, that it owed any more than USD 7,464 when the termination notice was issued and this was less than two (2) monthly salaries.
- 77. The question for the Panel to solve is therefore to verify the amount due to the Player,

² European Court of Justice, Fédération internationale de football association (FIFA) v BZ ("Diarra"), C-650/22, 4 October 2024.

justifying a termination of the Contract with just cause under the FIFA RSTP.

78. In that regard, the Panel notes that under Article 14 para 1 of the FIFA RSTP:

"A contract may be terminated by either party without consequences of any kind (either payment of compensation or imposition of sporting sanctions) where there is just cause."

- 79. When a CAS panel is required to assess whether a valid reason existed for a unilateral contract termination under such provision, the following principles should be applied, taking into account the specific circumstances of each individual matter:
 - only a sufficiently serious breach of contractual obligations by one party to the contract qualifies as just cause for the other party to terminate the contract;
 - in principle, the breach is considered sufficiently serious when there are objective circumstances that would render it unreasonable to expect the employment relationship between the parties to continue;
 - the termination of a contract should always be an action of last resort.
- 80. It is noted also that Article 14bis of the FIFA RSTP provides that a player can terminate a contract with just cause if at least two (2) monthly salary payments are outstanding, and the player has given the club written notice and 15 days to remedy this default before termination.
- 81. The situation on 25 June 2023, when the termination notice was received, must be evaluated against the above background. In other words, it has to be determined whether the Player was owed any amount justifying the termination with just cause.
- 82. For the purposes of any determination in that respect a few points need to be considered.
- 83. <u>First</u>: Several issues regarding the applicability, rates and payment of taxes were raised and discussed in the course of the FIFA DRC proceedings and before this Panel, namely: 25% for income tax; 10% for "State's Resources' Development Tax"; and 10% for "Syndicate of Sports Professions' Tax". In the Appealed Decision the FIFA DRC decided that <u>no</u> such deductions were permissible by the Club from the "gross" salary specified in the Contract.
- 84. Taking into account the following:
 - i. the clear wording of the Contract that "the player should bear the taxes of this contract and any fees according to the law...";
 - ii. the fact that the Player was represented by an agent who the Player relied on to read the Contract on his behalf; and
 - iii. the declarations of the Finance Director of the Club at the hearing regarding the nature of tax and fee deductions in Egypt

the Panel comes to the conclusion in this case that the Player has to bear all three

taxes/fees and that they can therefore be deducted from the "gross" salary i.e. a total of 45% to be deducted. As a result, the Appealed Decision wrongly determined the eligibility of these deductions to be made under the Contract.

- 85. <u>Second</u>: The FIFA DRC considered that the "Participation Rate" provision set out at Clause 1(C) of the Club's financial regulations could not be applied. Such clause indicated that 25% of the value of the Player's contract was to be set aside and paid after the end of the season, in case of participation in 80% of the matches. Such clause has been defined by the Parties as containing a variable part of the Player's salary, contingent on his actual participation in matches played by the Club. The Panel could see no specific reasoning by the FIFA DRC in its decision on this issue, however the Panel agrees with the FIFA DRC that this deduction cannot be made. The Panel concludes that such clause is potestative in nature as it gives the Club the unilateral power to decide upon a considerable reduction of the Player's salary, since the Club, at its sole discretion, could decide on the participation or not of the Player. On this basis, it has an abusive nature and does not have any legal effect in the relevant employment relationship. As a result, the Appealed Decision correctly determined this point.
- 86. <u>Third</u>: There was disagreement between the Parties on the amount that had actually been received by the Player from the Club prior to the termination of the Contract. The evidence presented by the Appellant and First Respondent on this was unclear and a little confusing however the Panel prefers the Appellant's evidence and concludes that the Appellant has met the necessary burden of proof on this, by which the Player received USD 100,036. However, the Panel also accepts that USD 10,000 of this amount must have been related to a partial payment of the signing-on fee due to the Player (totalling USD 40,000) and not salary. Therefore, the Panel concludes that the Player actually received USD 90,036 by way of salary.
- 87. Fourth: The Panel concludes that as on the date of the default notice of 5 June 2023, the actual amount of salary due to the Player was a total of USD 225,000 (150,000 + 37,500 + 37,500) less the deduction of 45% as referenced at paragraphs 83 & 84 above i.e. USD 123,750 was due to the Player. Therefore, the amount of salary actually outstanding to the Player at that date was USD 33,714 (123,750 due less 90,036 received).
- 88. <u>Fifth</u>: The Panel further concludes that for the purposes of calculating the two (2) monthly amount of salary under Article 14bis of FIFA RSTP, it has to take into account the full amount owed to the Player over the full term of the Contract (USD 990,900), the actual number of months representing the full term (35 months) and the valid deductions (45% taxes/fees). This means that the two (2) monthly amount of salary under Article 14bis of FIFA RSTP is **USD 31,425.42** (999,900/35 = 28,568.57 less valid deductions (45%) = 15,712.71 per month).
- 89. On the basis of the foregoing the Panel finds that the Player had just cause to terminate the Contract under the FIFA RSTP (Articles 14 and 14*bis*), since the outstanding payment owed by the Club (USD 33,714) exceeded the amount corresponding to two monthly salaries (USD 31,425.42), thus constituting a just cause for termination under the FIFA RSTP.

ii. What are the financial and sporting consequences deriving from the above finding?

- 90. In light of the conclusion reached above, the Panel must determine the consequences for the Club of the Player's termination of the Contract with just cause.
- 91. First, the Club has to pay the outstanding remuneration due to the Player.
- 92. Second, the Club has to compensate the Player for any damages sustained. In fact, also considering the well-established CAS jurisprudence (see, *inter alia*, CAS 2016/A/4605 and CAS 2017/A/5180), a party responsible for, and at the origin of, the termination of the contract is liable to pay the compensation for damages caused as a consequence of the early termination of the contract.
- 93. In that regard, Article 17(1) of the FIFA RSTP sets the principles and the method of calculation of the compensation due by one party because of a breach or unilateral and premature termination of a contract. In light of the conclusion reached above, the Panel finds that the termination by the Player of the Contract falls within the scope of Article 17 of the FIFA RSTP.
- 94. According to Article 17(1) of the FIFA RSTP, the primary role is played by the parties' autonomy. In fact, the criteria set in that rule apply "*unless otherwise provided for in the contract*". Then, if the parties have not agreed on a specific amount, compensation has to be calculated "*with due consideration*" for:
 - the law of the country concerned,
 - the specificity of sport,
 - any other objective criteria, including in particular:
 - the remuneration and other benefits due to the player under the existing contract and/or the new contract;
 - the time remaining on the existing contract up to a maximum of five years;
 - the fees and expenses paid or incurred by the former club (amortised over the term of the contract); and
 - whether the contractual breach fell within a protected period.
- 95. In the absence of an agreement on compensation between the Appellant and the First Respondent in the Contract, the Panel must determine the measure of the damages sustained by the Player on the basis of Article 17(1) of the FIFA RSTP.
- 96. In that respect, the Panel notes that a consensus has emerged in the CAS jurisprudence as to the application of the "positive interest" principle, in order to determine an amount which basically puts the injured party in the position it would have been in had the contract been performed properly. Such approach is now reflected in Article 17(1), second paragraph of the FIFA RSTP, under which compensation due to a player shall be calculated as follows:
 - i. in case the player did not sign any new contract following the termination of his

previous contract, as a general rule, the compensation shall be equal to the residual value of the contract that was prematurely terminated;

- ii. in case the player signed a new contract by the time of the decision, the value of the new contract for the period corresponding to the time remaining on the prematurely terminated contract shall be deducted from the residual value of the contract that was terminated early;
- iii. subject to the early termination of the contract being due to overdue payables, the player shall be entitled to an amount corresponding to three monthly salaries. In case of egregious circumstances, this additional compensation may be increased up to a maximum of six-monthly salaries. However, the overall compensation may never exceed the rest value of the prematurely terminated contract.
- 97. In the present case the Panel remarks (in the case of point vi. below, by a majority) that:
 - i. there was little evidence provided on the likelihood of the various contractual bonuses becoming due over the remainder of the Contract and the Panel felt they were too uncertain and should therefore be discounted from the damages calculation;
 - ii. the housing allowance should not be taken into account for the remainder of the Contract as, following termination, there would be no basis on which this expense could be determined;
 - iii. based on what was presented to the Panel there was also an outstanding amount of USD 30,000 of the agreed signing-on fee;
 - iv. whilst the Contract expresses the sums to be payable in gross amounts, clause 4.6 of the Contract also provides that: "The player should bear the taxes of this contract and any fees according to the law, the club shall deduct taxes from the player dues and transfer them to the taxes under his responsibility...";
 - v. In calculating compensation, Article 17(1) FIFA RSTP requires the Panel to take into account, *inter alia*, the law of the country concerned. CAS jurisprudence confirms that the aim of the "positive interest" principle is to put the injured party (the Player) in the position that he would have been had no contractual breach occurred. Furthermore, Article 337c para.1 of the Swiss Code of Obligations provides that: "Where the employee dismisses the employee with immediate effect without good cause, the employee is entitled to damages in the amount he would have earned had the employment relationship ended after the required notice period or on expiry of its agreed duration."
 - vi. The Player should therefore receive as compensation the gross amounts less the taxes/fees that would have been deducted had there been no contractual breach (i.e. a net amount after the 45% deductions referred to at paragraphs 83 and 84 above).
- 98. The remaining gross value of the Contract can be determined as follows (amounts in USD):

Season Portion	Gross of
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		tax/fees
Signing-on fee	Remaining	30,000
2022/2023	Remaining (3 months)	85,705.69
2023/2024	Full season	333,300
2024/2025	Full season	366,600
TOTAL		815,605.70

The Player is therefore entitled to receive the amount of **USD 448,583.14** (being USD 815,605.70 less 45%)

- 99. The Player is also entitled to receive an amount corresponding to three monthly salaries, because the early termination of the Contract was due to overdue payables. The salary at the time the contract was terminated should be used to calculate this as this corresponds to the most accurate value of the Player's services in the relevant season. Such amount corresponds to **USD 47,138.13** (being USD 85,705.69 less 45%).
- 100. Under the New Contract the Player received a gross salary of USD 140,000 (10 times a monthly salary of USD 14,000) in addition to a signing on fee of USD 30,000 and accommodation allowance of 550 dinars per month for 10 months (total USD 14,628). So, in total he received the amount of USD 184,628 gross.
- 101. As a result, the Panel concludes by a majority that the Player is entitled to compensation in an amount of:

USD 448,583.14 + 47,138.13 - 184,628

Total = **USD 311,093.27**

- 102. The Appealed Decision also imposed a sporting sanction of a ban "...from registering any new players, either nationally or internationally, for the next two entire and consecutive registration periods...".
- 103. The Panel notes that the Appellant did not raise the issue of sporting sanction in either the Statement of Appeal or the Appeal Brief other than implicitly by requesting the annulment of the Appealed Decision.
- 104. However, at the hearing on 10 October 2024, the Appellant put forward that the sporting sanction was not lawful in light of the ECJ decision referred to at paragraph 70 above. At the hearing it also explained that the Club had made efforts to settle its outstanding arrangements with a number of players and was doing its best to resolve matters; and the consequences of a ban were disastrous for the Club as it needed to be able to function.
- 105. The Second Respondent, in its written submissions, pointed out, inter alia, that:

- i. the Club's breach occurred during the protected period
- ii. the FIFA DRC had observed that the Club had already been found guilty for breaching other contracts in the two years preceding the Appealed Decision and these breaches were an aggravating circumstance; and
- iii. in short, given the Club's blatant disrespect for the Contract, the sporting sanctions against the Club were more than justified.
- 106. At the hearing the Second Respondent reiterated the points it made in its written submissions and added that:
 - i. the registration ban could not be revisited as it had not been raised by the Appellant in its Appeal Brief; and
 - ii. the ECJ decision was not final, recognised that cases should be determined on a case by case basis and their view was that it had no impact in this matter.
- 107. It is clear from CAS jurisprudence that Panels are slow to intervene in overturning a sporting sanction imposed by FIFA. For example CAS 2023/A10011 states that "*a very compelling case must be presented ...to be able to deviate from applying the very literal and strict wording of Article 17(4) RSTP.*" and sanctions imposed by FIFA should only be reviewed by the CAS if these are "*evidently and grossly disproportionate to the offence*" (see CAS 2014/A/3754, CAS 2018/A/5588 and CAS 2009/A/1844)
- 108. The onus is on the Club to make a compelling case warranting the non-application of Article 17(4) of the FIFA RSTP.
- 109. In this context, the Panel notes the following:
 - i. the outstanding amount owed by the Appellant to the First Respondent was in fact only very slightly above the two (2) monthly salary amount that entitled the First Respondent to terminate the Contract for just cause under Article 14 and 14*bis* of the FIFA RSTP and the Panel therefore has some sympathy for the Appellant's view that if this had been the only factor then imposing a sporting sanction on the Appellant in this case would be disproportionate;
 - ii. the Club's breach did indeed take place during the protected period and the Club was a repeat offender;
 - iii. a sanction will inevitably create significant disadvantage for the Club. However a transfer ban only prohibits a club from registering new players (and thus from spending money in transferring (buying) them), but not from transferring players to other clubs (and thus not from earning money);
 - iv. the change in the Club's management should not lead to overturning the sanction (consistent with the decision in CAS 2017/A/5056 and 5069); and

- v. a sanction is required to serve as a deterrent against future breaches and it would not achieve this if it did not cause the perpetrator a degree of jeopardy.
- 110. In this case a majority of the Panel is not satisfied that there is a very compelling reason to reverse the decision of the FIFA DRC to impose the sporting sanction.
- 111. In summary, the Panel finds (by a majority in the case of points (iv) and (v) below) that:
 - i. the First Respondent terminated the Contract with just cause;
 - ii. the Appellant has to pay the amount of USD 16,500 as the balance of the net signing on fee outstanding at the time of termination of the Contract
 - iii. the Appellant has to pay the amount of USD 33,714 for remuneration outstanding at the time of termination of the Contract;
 - iv. in addition the Appellant has to pay compensation to the First Respondent in the amount of USD 311,093.27; and
 - v. the FIFA DRC legitimately imposed a two-period transfer ban on the Club as a sporting sanction.
- 112. Interest at 5% *per annum* applies on the amounts due by the Club pursuant to Article 104 para. 1 of the Swiss Code of Obligations. Such interest accrues until the date of final payment as from the following dates:
 - i. on the amount of USD 311,093.27 (compensation for breach of contract) from 26 June 2023 (first day after the termination notice);
 - ii. on the amount of USD 16,500 (balance of net signing on fee) from 2 October 2022 (first day after signing of contract);
 - iii. on the amount of USD 13,089 (unpaid balance of net 2nd instalment 2022/23 season salary) from 1 February 2023 (first day after it became due); and
 - iv. on the amount of USD 20,625 (unpaid net 3rd instalment 2022/23 season salary) from 1 May 2023 (first day after it became due).
- 113. As a result, the appeal filed by the Appellant has to be partially granted. Point 3 of the Appealed Decision has to be modified as per the above findings. The remaining points of the Appealed Decision are to be confirmed and all other prayers for relief submitted by the Parties have to be dismissed.

IX. COSTS

(...).

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

- 1. The appeal filed on 7 February 2024 by Ismaily Sporting Club against the decision rendered by the FIFA Dispute Resolution Chamber on 12 January 2024 is partially upheld.
- 2. Point 3 of the operative part of the decision rendered by the FIFA Dispute Resolution Chamber on 12 January 2024 is modified as follows:

"The Respondent/Counter-Claimant [Ismaily Sporting Club] must pay to the Claimant/Counter-Respondent [Firas Chaouat] the following amounts:

- USD 16,500 as outstanding signing on fee plus 5% interest p.a. as from 2 October 2022 until the date of effective payment;
- USD 13,089 as outstanding remuneration plus 5% interest p.a. as from 1 February 2023 until the date of effective payment;
- USD 20,625 as outstanding remuneration plus 5% interest p.a. as from 1 May 2023 until the date of effective payment; and
- USD 311,093.27 as compensation for breach of contract without just cause plus 5% interest p.a. as from 26 June 2023 until the date of effective payment ."
- 3. The other points of the operative part of the decision rendered by the FIFA Dispute Resolution Chamber on 12 January 2024 are confirmed.
- 4. (...).
- 5. (...).
- 6. All the other motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland Date: 27 March 2025

THE COURT OF ARBITRATION FOR SPORT

Jonathan Hall President of the Panel Jacopo Tognon Arbitrator João Nogueira da Rocha Arbitrator