

CAS 2024/A/10983 Solomon Safo Taylor v. Ghana Football Association

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

President: Mr Espen Auberg, Attorney-at-Law in Oslo, Norway

Arbitrators: Mr Christian Visser, Attorney-at-Law in Amsterdam, the Netherlands
Mr Kwadjo Adjepong, Lawyer in London, United Kingdom

in the arbitration between

Solomon Safo Taylor, Ghana

Represented by Fédération Internationale des Associations de Footballeurs Professionnels (FIFPRO), Hoofddorp, the Netherlands, and Yussif Chibsah, Professional Footballers Association of Ghana (PFAG), Accra, Ghana

Appellant

and

Ghana Football Association, Accra, Ghana

Represented by Ms Naa Odofoley Nortey, Beyuo & Company, East Cantonments, Accra, Ghana

Respondent

I. THE PARTIES

1. Solomon Safo Taylor (the “Appellant” or the “Player”) is a professional football player of Ghanaian nationality, registered with a date of birth of 19 June 1998.
2. The Ghana Football Association (“GFA” or the “Respondent”) is the national football association of Ghana, which has its seat in Accra, Ghana. It is affiliated with the *Confédération Africaine de Football* (“CAF”) and the *Fédération Internationale de Football Association* (“FIFA”).
3. The Appellant and the Respondent are hereinafter jointly referred to as the “Parties”.

II. FACTUAL BACKGROUND

4. The following outline is a summary of the main positions of the Appellant and the Respondent which the Panel considers relevant to the decision of the present dispute and does not comprise each and every contention put forward by the Parties. The Panel, however, has carefully considered all the submissions made by the Appellant and the Respondent, even if no explicit reference has been made in what follows. The Parties’ written submissions, documentary evidence and the content of the Appealed Decision were all taken into consideration.
5. On 6 October 2013, the Ghanaian football club Brong Ahafo United registered a football player named Charles Oppong, born on 7 March 1992. After one extension, his registration expired on 17 August 2015.
6. On 19 May 2016, the Player was registered by Ghanaian football club Joel Bouzou Rangers FC under the name Solomon Safo Taylor for four days. He was then transferred to Karela FC, where he was registered from 22 May 2016 to 29 September 2019.
7. The Player was then granted an International Transfer Certificate on 29 September 2019 when he was registered to a club in Denmark, before moving back to Karela FC.
8. On 17 March 2021, the Player was registered by the Ghanaian football club Asante Kotoko SC.
9. On 10 January 2024, Asante Kotoko SC, which the Player was still registered with at the time, reported the Player to the GFA for an alleged double registration, and requested the GFA to launch an investigation.

III. PROCEEDINGS BEFORE THE GFA

10. On 8 February 2024, the GFA sent a letter that informed the Player that it had charged him with a violation of Article 21 paragraph 1 of the GFA Disciplinary Code for having falsified his name, and previously being registered with the GFA under the

name Charles Oppong. Article 21 of the GFA Disciplinary Code states: “*Anyone who, in football-related activities, forges a document, falsifies an authentic document or uses a forged or falsified document will be sanctioned with a fine and a ban of at least six (6) matches or for a specific period of no less than 12 months.*”

11. Sometime between 8 February 2024 and 14 February 2024 the GFA stated that it had dropped the charges against the Player, and that the “*decision has been taken in light of section 10 of the GFA Disciplinary Code 2019*” which states that infringements for all offences not specifically referred to in the regulations may no longer be prosecuted five years after the alleged infringement.
12. On 14 February 2024, the GFA sent a letter to the Player (the “Charge Sheet”) stating that it had, again, charged him with a violation of Article 21 paragraph 1 of the GFA Disciplinary Code. The Charge Sheet reads, *inter alia*, as follows:

“Statement of Offence

Falsification of documents contrary to section 21(1) of the GFA Disciplinary Code, 2019.

Particulars of the Offence

Solomon Sarfo Taylor; Professional Footballer: knowing very well that you had already registered with Brong Ahafo United as Oppong Charles with date of birth as 7th March, 1992, did intentionally falsify your name and date of birth as; Solomon Sarfo Taylor, 19th June, 1998, and registered with Joel Bouzou Rangers FC.” (emphasis omitted)¹

13. Enclosed with the letter were six exhibits. Two of the exhibits were records from the GFA player registration system, Ghana Football Connect, which revealed the registration history of the Player, under the name Solomon Safo Taylor, and a player named Charles Oppong. According to these exhibits the Player was first registered under the name Solomon Safo Taylor with the GFA on 19 May 2016, whilst Charles Oppong was first registered with the GFA on 6 October 2013.
14. On 15 February 2024 the Player filed his reply to the new Charge Sheet of the GFA. The Player pleaded not guilty to the charges.
15. On 15 April 2024, the Disciplinary Committee of the GFA rendered a decision (“the GFA DC Decision”), concluding, *inter alia*, that Solomon Safo Taylor and Charles Oppong was the same person with two registration identities in the GFA system, and

¹ While the appeal was filed by Mr Solomon Safo Taylor, the Charge Sheet and the GFA DC Decision refer to Mr Solomon Sarfo Taylor. The Panel uses in this Award the name as indicated by the Player in his written submissions.

that prior to the Player's registration as Solomon Safo Taylor, the Player had been registered in the system with a different identity.

16. The operative part of the GFA DC Decision reads as follows:

“Following the findings and considerations of the issues, the Committee therefore makes the following decisions:

- 1. That the Player Licences of Charles Oppong and/or Solomon Sarfo Taylor issued by the Ghana Football Association is hereby revoked.*
- 2. That having been found guilty, Player Solomon Sarfo Taylor/Charles Oppong has been banned from participating in matches and competitions organised by the GFA for a period of three (3) years.*
- 3. That the GFA Prosecutor shall charge Joel Bouzou Rangers FC for their part in falsifying the registration details of Player Charles Oppong to Solomon Sarfo Taylor.*
- 4. That should any party be dissatisfied with or aggrieved by this Decision, the party has within three (3) days of being notified of this Ruling to appeal to the Appeals Committee of the Ghana Football Association.”*

17. On the same day, on 15 April 2024, the GFA announced on X (Twitter) that the Player had been suspended from playing football for 3 years for falsifying his registration documents.

18. On 16 April 2024, the Player sent a letter by email to the GFA stating that he had not received the GFA DC Decision, and requested to be notified with the decision referred to on X.

19. On 19 April 2024, the Player received the GFA DC Decision.

20. On 22 April 2024, the Player appealed the GFA DC Decision to the Appeals Committee of the GFA (the “GFA AC”), requesting the GFA AC to annul the GFA DC Decision.

21. On 1 November 2024 the GFA notified to the Player the GFA AC Decision dated 29 May 2024 (“the Appealed Decision”). The GFA AC rejected the Player's appeal and thus confirmed the decision of the GFA DC.

IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

22. On 5 November 2024, the Appellant filed a Statement of Appeal with the Court of Arbitration for Sport (the “CAS”) against the Respondent with respect to the Appealed Decision. In his Statement of Appeal, the Appellant nominated Mr Christian Visser as arbitrator.

23. On 6 November 2024 the Appellant filed an application for provisional measures, requesting CAS to suspend the ban imposed on him by the GFA and to have his Player Licence reinstated.
24. On 19 November 2024 the Respondent nominated Mr Kwadjo Adjepong as an arbitrator in this matter.
25. On 22 November 2024, the Respondent filed its answer to the Appellant's application for provisional measures, requesting the dismissal of the said application.
26. On 2 December 2024, after being granted an extension to the time limit to file his Appeal Brief by the CAS Court Office, the Appellant submitted his Appeal Brief, pursuant to Article R51 of the Code of Sports-related Arbitration (the "Code").
27. On 3 December 2024, the CAS Court Office notified the Parties of the receipt of the Appeal Brief and granted the Respondent a deadline of 20 days to file its Answer, pursuant to Article R55 of the Code.
28. On 4 December 2024 the Deputy President of the CAS Appeals Arbitration Division of CAS rendered an Order on the application for provisional measures, which was submitted to the Parties on the same day. The operative part of the Order on the application for provisional measures reads as follows:
 - “1. *The application for provisional measures filed by Mr Solomon Safo Taylor on 6 November 2024 in the matter CAS 2024/A/10983 Solomon Safo Taylor v. Ghana Football Association (GFA) is granted.*
 2. *The ban imposed on Mr Solomon Safo Taylor by the GFA Disciplinary Committee in its decision dated 15 April 2024 and confirmed by the GFA Appeals Committee in its decision dated 29 May 2024 is provisionally lifted.*
 3. *Mr Solomon Safo Taylor's Player License is provisionally reinstated.*
 4. *The costs of the present Order shall be determined in the final award or any other final disposition of this arbitration.*”
29. By letter 9 December 2024 the CAS Court Office informed the Parties that pursuant to Article R54 of the Code and on behalf of the President of the CAS Appeals Arbitration Division, the Arbitral Tribunal appointed to decide the present case was constituted as follows:

President: Mr Espen Auberg, Attorney-at-Law in Oslo, Norway

Arbitrators: Mr Christian Visser, Attorney-at-Law in Amsterdam, the Netherlands

Mr Kwadjo Adjepong, Lawyer in London, United Kingdom

30. On 12 December 2024, the Respondent filed its Answer in accordance with Article R55 of the Code.
31. On 18 December 2024 the Appellant requested that one of the exhibits enclosed with the Answer, exhibit NON 14 which is a copy of a National Health Insurance Card (the “NHIS Card”) should be excluded from the case file, pursuant to Article R57 paragraph 3 of the Code.
32. On 10 January 2025 the Panel and the Parties held a case management conference by videoconference. During the case management conference, the counsel of the GFA informed the Panel that exhibit NON 14 was a NHIS Card that had been uploaded to the GFA’s player registration system.
33. On 28 January 2025, the CAS Court Office issued an Order of Procedure, which was duly signed and returned by the Appellant on 3 February 2025 and by the Respondent on 28 January 2025.
34. On 29 January 2025 the CAS Court Office informed the Parties that the Respondent’s exhibit NON-14, the NHIS Card, was admitted to the case file, and that the Appellant was invited to file his comments by 5 February 2025, on the impact of this new evidence on the case.
35. On 5 February 2025 the Appellant submitted his comments on the impact of the Respondent’s exhibit NON-14.
36. On 6 February 2025 the CAS Court Office sent the Parties a draft hearing schedule, proposed by the Panel.
37. On 13 February 2025, a hearing was held by videoconference. In addition to the Panel and CAS Counsel Ms. Delphine Deschenaux-Rochat, the following persons attended the hearing:
38. For the Appellant:
 - 1) Mr Solomon Safo Taylor, party;
 - 2) Mr Roy Vermeer, counsel
 - 3) Mr Yussif Alhassan Chibсах, counsel.For the Respondent:
 - 1) Ms Naa Odofeley Nortey, counsel;
 - 2) Mr Prosper Harrison Addo, party representative and General Director of the GFA.
39. During the hearing, the Parties were given a full opportunity to present their cases, to submit their arguments in closing statements and to answer the questions posed by the Panel.

40. Before the hearing was concluded, the Parties expressly stated that they had no objection to the procedure adopted by the Panel and that their right to be heard had been respected. In addition, the Parties made no objections to the constitution of the Panel.

V. SUBMISSIONS OF THE PARTIES AND REQUESTS FOR RELIEF

41. This section of the Award does not contain an exhaustive list of the Parties' contentions. Its aim is to provide a summary of the substance of the Parties' main arguments. In considering and deciding upon the Parties' claims in this Award, the Panel has accounted for and carefully considered all the submissions made and evidence adduced by the Parties, including allegations and arguments not mentioned in this section of the Award or in the discussion of the claims below.

A. The Player's Submissions

42. The Player's submissions may be summarised as follows:
- The Player contends that he never accepted that he forged a document, as claimed by the GFA.
 - The matter was time-barred due to the GFA's statute of limitations. The GFA could not deal with the matter based on Article 10 par. 1 litra c) of the GFA Disciplinary Code which states that infringements for all offences not specifically referred to in the regulations may no longer be prosecuted five years after the alleged infringement.
 - The alleged falsification of the document occurred in May 2016, and by the time the Player was charged in February 2024, the statute of limitations had expired. Consequently, the GFA should not have initiated an investigation. Initially, the GFA closed the proceedings citing this limitation, but later reopened the case without explanation.
 - The GFA DC and GFA AC incorrectly justified their actions by claiming the Player committed the same offence annually by re-registering. However, registration is done by clubs via an online system, not by players. Furthermore, the Player's identity and documents were genuine, and if any falsification occurred, it would have been a single event in May 2016.
 - As the alleged falsification was time-barred the GFA's decision to sanction the Player was invalid, and the Player should be acquitted.
 - Further, the Player was charged with the wrong offence as the conclusions of the GFA judicial bodies do not correspond with the infringement the Player was charged with.
 - The GFA accused the Player of falsifying his name and date of birth to register as Solomon Safo Taylor with a birthdate of 19 June 1998. However, these details

were confirmed to be the Player's true identity, supported by his passport, birth certificate, and residence permit. The GFA should have, if anything, charged him for falsifying his name as Charles Oppong with a birth date of 7 March 1992, but instead charged him with falsifying his real identity.

- Since the charge was factually incorrect and impossible, the Player is not guilty, and the GFA's decisions must be overturned.
- The GFA also charged the Player twice with the same offence. The first charge on 8 February 2024 was closed because the statute of limitations had elapsed. However, the GFA reopened the case on 14 February 2024 without explanation or new evidence. This violates the principle of double jeopardy, which prohibits trying someone twice for the same offence. Consequently, the GFA's decisions must be overturned, and the Player acquitted.
- In any case, the Player never forged a document, falsified an authentic document or used a forged or falsified document. The Player denies falsifying any documents or infringing Article 21 of the GFA Disciplinary Code. The GFA's decisions lack substantive evidence and rely on flawed assumptions.
- The GFA claimed the Player registered under the name Charles Oppong with a different birthdate yet provided no documentation proving the Player's involvement in such actions. Instead, evidence confirms the Player's true identity as Solomon Safo Taylor with his genuine date of birth.
- In its decision, the GFA wrongly placed the burden of proof on the Player, violating GFA rules, in particular Article 36 paragraph 1 of the GFA Disciplinary Code.
- Further, the GFA based its conclusions on speculation that the Player forged or falsified registration documents, without proving the allegation. In essence the GFA's decision was based on one unverified picture, which the Player did not upload to the GFA registrations system himself, as this is information filled out and submitted by the GFA or a club when registering players.
- No evidence supports the GFA's claims that the Player was ever registered with or played for Brong Ahafo United.
- In conclusion, the documents on file in this procedure do not establish by a comfortable satisfaction that the Player falsified a document or used a falsified document and there is no reason to conclude that a falsification by the Player would be more likely than it being a mistake on the side of the GFA, a mistake on the side of Brong Ahafo United or even an intentional act by someone else than the Player to discredit or harm him. The Player must be acquitted.
- The Player requests the CAS Panel to use its de novo powers to address claims that could not have been raised earlier, including damages caused by the GFA's decision to suspend him.

- CAS has jurisdiction to address new claims if legitimate reasons prevented their inclusion in earlier proceedings. Damages could not have been claimed initially, as they were not pertinent at that time.
- The Player's suspension has led to significant career disruption, including the inability to secure employment and the loss of more than seven months of his career. Even with provisional measures, his marketability is severely affected due to the pending three-year ban. Beyond the damage to his reputation, the Player faces severe challenges to his livelihood, with uncertainty about his future in football.
- The Player seeks compensation equivalent to 18 months of his last salary, reflecting the financial harm caused by the GFA's decision.

43. On these grounds, the Player made the following requests for relief:

- “a) To set aside the decision.*
- b) To acquit the Appellant from any violations of the relevant rules and regulations of the GFA.*
- c) To annul the ban imposed on the Appellant and to reinstate his Player License or, in the alternative, to reduce the ban imposed on him.*
- d) To order the Respondent to pay him damages in the amount of GHC 144,000.*
- e) To condemn the Respondent to pay the entire CAS administration costs and the arbitration fees and to reimburse the Appellant of any and all expenses he incurred in connection with this procedure, the procedure under reference number CAS 2024/A/10857 and the procedures in front of the bodies of the GFA and to award him a contribution towards his legal costs.”*

B. The GFA's Submissions

44. The GFA's submissions can be summarised as follows:

- The central issue in the case is whether the Player, Solomon Safo Taylor, was at any time identified as Charles Oppong with a date of birth of March 7, 1992.
- The case hinges on analysing the two birth certificates presented. Both certificates bear identical parental details, raising questions about their authenticity and consistency.
- This inconsistency is critical to resolving the allegations of age fraud and identity misrepresentation. With regards to burden of proof, the GFA argues that the Player has the responsibility to explain how he possesses two birth certificates with different names and dates of birth but the same parental information. The Player has not provided such an explanation.

- The NHIS Card is in the name of Charles Oppong, and only the Player could have procured the NHIS Card. The NHIS Card clearly shows the Player's face, which was captured and printed on the card. The face on the NHIS card, the bio-page of the Player's name Solomon Safo Taylor, the face on the GFA registration system and the face on the Player's passport, leave no doubt that Charles Oppong and Solomon Safo Taylor are one and the same person.
- The Player's original name is Charles Oppong, and his correct date of birth is 7 March 1992 which was used by Brong Ahafo United when registering the Player. The Player's name Solomon Safo Taylor with a date of birth of 19 June 1996 is false. The Player has failed to produce any evidence of an identification card or official document issued prior to 2014 which bears the name Solomon Safo Taylor.
- The Player was first registered as Solomon Safo Taylor with date of birth of 19 June 1998 and all subsequent registrations of the Player was with the forged name Solomon Safo Taylor and forged date of birth of 19 June 1998.
- The Player does not deny that he was registered by Asante Kotoko SC on 17 March 2021 with the forged name and forged name of birth so the GFA DC was right in holding that since players are registered every year, each year in which the Player uses the forged name and date of birth to register in the GFA system, an offence is committed and therefore the offence is not time barred. As has been held by the GFA DC and the GFA AC, player registration is done each year, therefore anytime the Player is registered with the forged name Solomon Safo Taylor and the forged date of birth 19 June 1998, an offence is committed. The Player was registered by Asante Kotoko SC on 17 March 2021 with the forged name and date of birth, therefore the offence cannot be time barred.
- The principle of double jeopardy in its basic form is that a person should not be punished twice for the same offence. Therefore, for the Player to raise the defence of double jeopardy, the Player ought to demonstrate that he has already been punished on the same facts and therefore cannot be punished again. The Player was never tried and convicted on the same facts as the present one, therefore the defence of double jeopardy does not avail him.
- The initial burden of proof was on the GFA prosecutor to establish the offence had been committed. After the GFA prosecutor had discharged his burden, the burden shifted to the Player to produce enough evidence to disprove the case against him which he failed to do.
- The totality of evidence leads to the conclusion that the name Solomon Safo Taylor was forged purposely to reduce the Player's age by some six years. A proper case has not been made for CAS to annul the ban imposed on the Player and to reinstate his Player Licence.

45. The GFA made the following requests for relief:

“The Respondent respectfully submits that on the basis of the foregoing instant appeal is without legal merit and ought to be dismissed.”

VI. JURISDICTION

46. Article R47(1) of the Code reads as follows:

“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.”

47. In the absence of a specific arbitration agreement, in order for the CAS to have jurisdiction to hear an appeal or an application for provisional measures, the statutes or regulations of the sports-related body from whose decision the appeal is being made must expressly recognise the CAS as an arbitral body of appeal.

48. The Panel notes that Article 63(1) of the GFA Statutes (2019 edition) provides as follows:

“In accordance with the relevant provisions of the FIFA Statutes, any appeal against a final and binding decision passed by FIFA, by CAF, or the Leagues shall be heard by the Court of Arbitration for Sport (CAS) in Lausanne, Switzerland, unless another Arbitration Tribunal has jurisdiction. CAS shall not, however, hear appeals on violations of the Laws of the Game, and suspensions of up to four matches or up to three months (with the exception of doping decisions).”

49. In addition, Article 48 of the GFA Disciplinary Code (2019 edition) provides as follows:

“Decisions passed by the Disciplinary and Appeal Committees may be appealed against before CAS, subject to the provisions of this Code and articles 57 and 58 of the FIFA Statutes.”

50. The Respondent has not challenged the jurisdiction of the CAS to hear the present matter which is further confirmed by the Order of Procedure duly signed by the Parties.

51. It follows that CAS has jurisdiction to adjudicate and decide on the present dispute.

VII. ADMISSIBILITY

52. The time limit for submitting a Statement of Appeal is 21 days from the receipt of the decision appealed against pursuant to Article R49 of the Code. The Statement of

Appeal was filed by the Appellant on 5 November 2024, i.e. four days after he received the Appealed Decision on 1 November 2024, hence within the deadline of 21 days.

- 53. The appeal complied with all other requirements of Article R48 Code, including the payment of the CAS Court Office fee.
- 54. Therefore, the appeal is admissible.

VIII. APPLICABLE LAW

- 55. Article R58 of the Code provides as follows:

“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.”

- 56. The Appealed Decision was issued by the GFA Appeals Committee in accordance with the GFA Statutes and the GFA Disciplinary Code. The regulations of the GFA, in particular the GFA Statutes and the GFA Disciplinary Code, shall be considered as applicable regulations.
- 57. Applying these principles to the present matter, the dispute shall primarily be decided according to the applicable regulations, i.e. the GFA regulations. In case of lacuna in GFA regulations, laws of Ghana shall apply, i.e. the law of the country in which the GFA, the federation that issued the Appealed Decision, is domiciled.

IX. PRELIMINARY ISSUE – THE PLAYER’S REQUEST TO EXCLUDE EVIDENCE

- 58. In its Answer, the GFA submitted a copy of the NHIS Card with the name Charles Oppong, born on 7 March 1992.
- 59. On 18 December 2024 the Player submitted a letter to CAS, where he requested CAS to exclude the NHIS Card as an exhibit from the case file, as the exhibit had not been available to the Player during the proceedings before the GFA judicial bodies, or when he prepared and filed the appeal.
- 60. On 10 January 2025, during a case management conference, the GFA requested that the Player’s request to reject the evidence should be dismissed.
- 61. Article R57 paragraph 3 of the CAS Code provides as follows:

“The Panel has discretion to exclude evidence presented by the parties if it was available to them or could reasonably have been discovered by them before the challenged decision was rendered.”

62. The Panel’s discretion to exclude evidence pursuant to Article R57 paragraph 3 of the Code must be seen in connection with Article R57 paragraph 1 of the Code, which provides that the Panel has “*full power to review the facts and the law*”. In other words, as a starting point, CAS appeals arbitration procedures require a de novo review of the merits of the case.

63. The Panel notes that in accordance with legal doctrine and CAS case law, the Panel’s discretion to exclude evidence should be exercised with caution. In CAS 2017/A/5090 the panel stated as follows with respect to the relationship between Article R57 paragraph 3 of the Code and the de novo nature of CAS appeals arbitration proceedings (paragraphs. 55-56):

“The Panel finds that this basis of de novo review is still, in essence, the foundation of the CAS appeals system and the standard of review should not be undermined by an overly restrictive interpretation of Article R57 para. 3 of the CAS Code. This has also been the view in CAS jurisprudence (CAS 2014/A/3486, as mentioned in CAS Bulletin 2015/1, p. 67). As such, the Panel also considers that the discretion to exclude evidence should be exercised with caution, for example, in situations where a party acted in bad faith or may have engaged in abusive procedural behaviour, or in any other circumstances where the Panel might, in its discretion, consider it either unfair or inappropriate to admit new evidence (See MAVROMATI/REEB, The Code of the Court of Arbitration for Sport – Commentary, cases and material, page 520, para. 46)”

64. With regards to the Panel’s discretion to exclude new evidence, the following is stated in RIGOZZI/HASLER in: ARROYO (Ed.), Arbitration in Switzerland – The Practitioner’s Guide, 2018, p. 1661):

“As noted in another recent award, ‘the discretion to exclude evidence should be exercised with caution’. These awards confirm that (i) the party requesting the exclusion of evidence that was not presented in the first instance (non-arbitral) proceedings will have to establish (not only that the new evidence was already available or could reasonably have been discovered at the first instance level, but also (ii) why admitting the evidence would constitute an abuse of process.”

65. A similar view is presented by MAVROMATI/REEB, The Code of the Court of Arbitration for Sport: Commentary, Cases and Materials, 2015, p. 519):

“The new provision raised some criticism, and it has been (rightly) supported that it should be used with restraint in order to preserve the fundamental de novo character of the review by the CAS”

66. In CAS 2020/A/7499 the Sole Arbitrator held as follows (paragraph 92):

“the Sole Arbitrator deems that Article R57 par. 3 CAS Code shall be applied with caution and only in case of bad faith or otherwise unacceptable procedural conduct”

67. In view of the above the Panel holds that its discretion to exclude evidence should be exercised with caution and shall be limited to situations where a party has acted in bad faith, if the new evidence would constitute an abuse of process, or if it is considered unfair or inappropriate to admit new evidence. Furthermore, it is the party requesting the exclusion of evidence that will have to establish that the new evidence was already available or could reasonably have been discovered at the first instance level, and that admitting the evidence would constitute an abuse of process.
68. Applying these principles to the case at hand, the Panel notes that it appears that the NHIS Card was not available to the Player during the proceedings before the judicial bodies of the GFA.
69. Although the NHIS Card could reasonably have been made available to the Player during the proceedings before the GFA judicial bodies, the Panel holds that admitting the evidence will not necessarily constitute an abuse of process. Furthermore, the Panel finds that there is no evidence of abusive procedural behaviour from the GFA that would justify excluding the NHIS Card on the basis of Article R57 paragraph 3 of the Code. However, as the Player, when drafting his appeal, was not aware of the existence of the NHIS Card, the Panel finds it reasonable to allow the Player to file his comments on the impact of this new evidence on the case.
70. In view of the above and considering also the de novo nature of the appeals arbitration procedure before CAS and the discretion afforded to it on the basis of Article R57 paragraph 3 of the Code, the Panel concludes that the GFA should not be barred from relying on the NHIS Card in the present appeal arbitration proceedings, but that the Player shall be awarded the opportunity to file his comments on the impact of this new evidence on the case.

X. MERITS

A. Preamble

71. The Panel notes that the case, in principle, concerns whether the Player is guilty of having breached Article 21 paragraph 1 of the GFA Disciplinary Code, hereunder if the Player has been registered with two identities in the GFA registration systems, and, if so, the consequences thereof. Further, the Player claims that the matter is time-barred due to the limitation period in the GFA Disciplinary Code, and that the GFA charged the Player twice with the same offence, violating the principle of double jeopardy. Finally, the Player seeks compensation for the financial harm caused by the Appealed Decision.
72. Consequently, the main issues to be resolved by the Panel are:

- i. Was the matter time-barred when the GFA prosecuted the alleged infringement?
- ii. Was the GFA barred from imposing a sanction on the Player due to the principle of double jeopardy?
- iii. Was the Player registered with two identities in the GFA registration systems in breach of the GFA regulations, and, if so, the consequences thereof?
- iv. Is the Player entitled to compensation for the financial harm caused by the Appealed Decision?

B. The issue of time barring

73. The first issue to be resolved by the Panel is whether the alleged infringement of the Player was time-barred. As concluded above, the regulations of the GFA are applicable to the case under scrutiny. Article 10 of the GFA Disciplinary Code (2019 version) states as follows:

- “1. Infringements may no longer be prosecuted in accordance with the following periods:*
- a) two years for infringements committed during a match;*
 - b) ten years for anti-doping rule violations (as defined in the FIFA Anti-Doping Regulations), infringements relating to international transfers involving minors, and match manipulation;*
 - c) five years for all other offences*
- 2. The limitation period runs as follows:*
- a) from the day on which the perpetrator committed the infringement;*
 - b) if the infringement is recurrent, from the day on which the most recent infringement was committed;*
 - c) if the infringement lasted for a certain period, from the day on which it ended;*
 - d) from the day on which the decision of the GFA Judicial Bodies, GFA Player Status Committee, Dispute Resolution Chamber, the FIFA Players’ Status Committee or the Court of Arbitration for Sport (CAS) becomes final and binding.*
- 3. The limitation periods set out above are interrupted by all procedural acts, starting afresh with each interruption.”*

74. Further, the Panel notes that the Charge Sheet states that the Player had been charged with “falsification of documents” and that he was prosecuted, and later sanctioned, for having breached Article 21 paragraph 1 of the GFA Disciplinary Code, which reads as follows:

“21 Forgery and falsification

1. Anyone who, in football-related activities, forges a document, falsifies an authentic document or uses a forged or falsified document will be sanctioned with a fine and a ban of at least six (6) matches or for a specific period of no less than 12 months.”

75. As such, since the Player’s alleged infringement of Article 21 paragraph 1 of the GFA Disciplinary Code, i.e. falsification of an authentic document, does not fall under the definitions of Article 10 paragraph 1, litra a or b of the GFA Disciplinary Code, it must, in this context, be considered as “other offences”, and as such fall under the definition of litra c, which stipulates that the alleged infringement may no longer be prosecuted if more than five years have passed since the infringement allegedly occurred.
76. The Panel further notes that, in accordance with Article 10 paragraph 3 of the GFA Disciplinary Code, the limitation periods are interrupted by “all procedural acts”. In this regard, the GFA sent a letter to the Player on 14 February 2024 where it informed the Player that it had charged him with a violation of Article 21 paragraph 1 of the GFA Disciplinary Code. The Panel holds that such letter is, in principle, sufficient to interrupt a limitation period as the said letter shall be considered as a procedural act. As such, since the GFA was barred from prosecuting the Player if more than five years had elapsed since the alleged infringement took place, the central issue to be resolved by the Panel is if the alleged infringement occurred more than five years before the letter was sent, i.e. before 14 February 2019.
77. In the GFA DC Decision the charge, as described in the Charge Sheet sent to the Player on 14 February 2024, was repeated, which described that the Player had been charged for having falsified documents in breach of GFA Disciplinary Code Article 21 paragraph 1, in particular for having intentionally falsified his name and date of birth and registered with the football club Joel Bouzou Rangers FC.
78. Further, the GFA DC Decision states as follows:
- “That prior to his registration by Joel Bouzou Rangers FC as Player Solomon Sarfo Taylor, the player had a prior registration in the system with a different identity and a different Date of Birth.”*
79. With regards to the issue of time barring, the GFA DC Decision states as follows:
- “The Respondent therefore called on the case to be closed based on the above-mentioned clause. This Committee however notes that the relevant provisions on*

player registration in the Ghana Premier League Regulations are clear. Article 26 (4) (c) of the Ghana Premier League Regulations:

‘All players shall be registered anew every season.’

That Player Solomon Sarfo has been registered anew every league season. Again, it is clear that in this instant case, the said offence has been repeated every season by registering the player anew at the start of each season. Thus, each season the player commits the same offence once he uses the falsified date of birth and registration documents. It must also be stated that fraud or falsification vitiates all. A player or team cannot be allowed to benefit from his fraudulent change of date of birth.”

80. The Panel notes that the GFA DC Decision refers to the Player’s alleged falsification of his name and date of birth in connection with his registration with the club Joel Bouzou Rangers FC. The Panel further notes that the GFA’s registration systems reveal that the Player registered with Joel Bouzou Rangers FC on 19 May 2016, and that he was transferred to a different club four days later. Since then, the GFA registration systems have no records of the Player being registered with Joel Bouzou Rangers FC. Accordingly, the alleged falsification of the Player’s name and date of birth with Joel Bouzou Rangers FC must have occurred on or before 19 May 2016.
81. With regards to the GFA’s claim, and the conclusions of the GFA judicial bodies, that all players shall be registered anew every season and that the Player therefore recommitted the breach every time he was registered before a new season, the Panel notes that the charge, as defined in the Charge Sheet sent to the Player on 14 February 2024 only refers to the Player’s alleged falsification of documents in connection with the registration of the Player with the club Joel Bouzou Rangers. The Panel holds that the charge was limited to the Player’s alleged falsification of documents when he registered with the club Joel Bouzou Rangers on 19 May 2016, and that the GFA cannot circumvent the issue of time barring by sanctioning him for alleged falsifications, or using falsified documents, that were not specified in the charge, by claiming that the Player also falsified or used falsified documents every time he was registered by a club for a new season.
82. Notwithstanding the above, the Panel notes that Chapters 25 and 26 of the Ghana Premier League Regulations, which regulate the registration guidelines for football players within the Ghana Football Connect registration system, stipulate that it is the club, not the players, that is responsible for registering its players, and that each club is given an online account by the GFA for registering its players and officials. As such, the Panel finds that there are no indications that the Player has played a role in the process of registering for his clubs after 19 May 2016.
83. As the Player’s alleged falsification in breach of GFA Disciplinary Code Article 21 paragraph 1 occurred on or before 19 May 2016, the Panel concludes that the Player’s alleged breach of GFA Disciplinary Code Article 21 paragraph 1 became time-barred on 19 May 2021 at the latest. Consequently, the GFA was barred from prosecuting the Player when it charged the Player in the form of the Charge Sheet sent on 14 February 2024.

84. Against this background the Panel concludes that the Player's appeal, insofar it concerns the sanction he was imposed by the GFA AC, has been successful and that the Appealed Decision must be set aside.
85. Having concluded that the GFA was barred from prosecuting the Player when it charged the Player due to the limitation period in the GFA Disciplinary Code, the Panel does not find it necessary to consider if the GFA was barred from imposing a sanction on the Player due to the principle of double jeopardy or if the Player has been registered with two identities in the GFA registration systems in breach of the GFA regulations.

C. The Player's request for damages

86. In his appeal, the Player has requested that CAS orders the GFA to pay him damages in the amount of GFC 144,000, for the consequences the Appealed Decision has caused. The Panel notes that the Player did not file a claim for damages in the proceedings before the GFA judicial bodies, and that such claim was first raised in the appeal proceedings before CAS.
87. As noted above, pursuant to Article R57 paragraph 1 of the Code, the Panel has, as a starting point "*full power to review the facts and the law*", as CAS appeals arbitration procedures require a de novo review of the merits of the case.
88. However, according to well-established CAS case-law, the de novo power of review of a panel cannot be construed as being wider than that of the appellate body, as held by the panels in cases CAS 2010/A/2090 paragraph 40, CAS 2007/A/1426 paragraph 22 et seq and CAS 2007/A/1396 & 1402 paragraph 45.
89. The view is supported in legal doctrine, as stated by RIGOZZI/HASLER in: ARROYO (Ed.), *Arbitration in Switzerland – The Practitioner's Guide*, 2018, p. 1662):
- "The panel's full power of review of the case under Art. R57 implies that the parties can amend their prayers for relief on appeal before the CAS. That said, as a general rule, the CAS considers that its power of review is limited by the object of the dispute that was before the previous instance."*
90. A similar view is presented by MAVROMATI/REEB, *The Code of the Court of Arbitration for Sport: Commentary, Cases and Materials*, 2015, p. 509):
- "Evidently, such de novo review cannot be construed as being wider than that of the body that issued the decision appealed against and the general limits of Article 190 paragraph 2 PILA (and in particular the principle of ne ultra petita) should be respected."*
91. The view that CAS panels may only review the issues addressed in the appealed decision, was addressed by the panel in CAS 2009/A/1944 paragraph 10, which stated as follows:

“As a general principle, the Panel has full power to review the facts and the law (article R57 of the CAS Code) but, under this provision, the Panel’s scope of review is limited to the issues addressed in the appealed decision, in casu the FIFA AC Decision.”

92. A similar view was expressed by the panel in CAS 2007/A/1303 (paragraph 10) and CAS 2016/A/4727 (paragraph 188). In CAS 2012/A/2874 the panel stated as follows (paragraph 81):

“Although it is true that claims maintained in a statement of appeal may be amended in an appeal brief, such amended claims may however not go beyond the scope and the amount of the previous litigation that resulted in the Appealed Decision. Maintaining any other opinion will not only be against the basic principles of the scope of an appeal, but will blur the clear distinction that should be strictly kept between appeal arbitrations and ordinary arbitrations when such an ordinary arbitration clause exists.”

93. The Panel concurs with the considerations of the abovementioned panels and holds that the Panel’s scope of review is limited to the issues addressed in the Appealed Decision. Consequently, as the Player did not file a claim for damages in the proceedings before the GFA judicial bodies, the Player is precluded from claiming damages in the appeal proceedings before CAS.
94. Against this background, considering all the above circumstances, the Panel finds that the Player’s claim for damages must be rejected.

D. Conclusion

95. The Panel concludes that the GFA was barred from prosecuting the Player due to the limitation period in GFA’s Disciplinary Code and that the Appealed Decision must be set aside. Furthermore, the Panel concludes that the Player’s claim for damages must be rejected.

XI. COSTS

(...).

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by Solomon Safo Taylor on 5 November 2024 against the decision of the Appeals Committee of the Ghana Football Association of 29 May 2024 is partially upheld.
2. The decision of the Appeals Committee of the Ghana Football Association of 29 May 2024 is set aside.
3. Solomon Safo Taylor's claim against the Ghana Football Association for damages is dismissed.
4. (...).
5. (...).
6. All other and further motions or requests for relief are dismissed.

Seat of Arbitration: Lausanne, Switzerland

Date: 29 April 2025

THE COURT OF ARBITRATION FOR SPORT

Espen Auberg
President of the Panel

Kwadjo Adjepong
Arbitrator

Christian Visser
Arbitrator