TAS / CAS
TRIBUNAL ARBITRAL DU SPORT
COURT OF ARBITRATION FOR SPORT
TRIBUNAL ARBITRAL DEL DEPORTE

CAS 2025/A/11285 Ivoire Académie FC v. Fédération International de Football Association (FIFA), Atalanta Bergamasca C. SRL, Fédération Ivoirienne de Football (FIF) & Federazione Italiana Giuoco Calcio (FIGC)

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

Sole arbitrator: Mr. Olivier Carrard, Attorney-at-law in Geneva, Switzerland

in the arbitration between

Ivoire Académie FC, Abidjan, Ivory Coast

Represented by Mr. Etienne Rizk, Nataf Rizk Legal, Paris, France

Appellant

and

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

Represented by Mr. Miguel Liétard Fernández-Palacios, Director of Litigation, and Mr. Rodrigo Morais, Senior Legal Counsel

First Respondent

Atalanta Bergamasca C. SRL, Bergamo, Italy

Represented by Mr. Lorenzo Vigasio, Mr. Enzo Morelli and Mr. Gian Pietro Bianchi, Studio Legale Morelli, Milan, Italy

Second Respondent

Fédération Ivoirienne de Football (FIF), Abidjan, Ivory Coast

Represented by Mr. Jacques Blondin, Attorney-at-Law, Zurich, Switzerland

Third Respondent

Federazione Italiana Giuoco Calcio (FIGC), Rome, Italy

Represented by Mr. Marco Brunelli, General Secretary

Fourth Respondent

I. PARTIES

1. Ivoire Académie FC ("IAFC" or the "Appellant") is a football club, affiliated to the Fédération Ivoirienne de Football ("FIF"), with its headquarters in Abidjan, Ivory Coast.

2. Fédération Internationale de Football Association ("FIFA" or the "First Respondent") is the international self-regulatory governing body of association football, beach soccer, and futsal, with its headquarters in Zurich, Switzerland.

3. Atalanta Bergamasca C. SRL ("Atalanta" or the "Second Respondent") is a football club, affiliated to the Federazione Italiana Giuoco Calcio ("FIGC"), with its headquarters in Bergamo, Italy.

4. FIF is the governing body of association football in Ivory Coast and a member of FIFA with its headquarters in Abidjan, Ivory Coast.

5. FIGC is the governing body of association football in Italy and a member of FIFA, with its headquarters in Rome, Italy.

6. In the present award, the First Respondent, the Second Respondent, the Third Respondent and the Fourth Respondent will be jointly designated as the "Respondents".

7. The Appellant and the Respondents will be jointly designated as the "Parties".

II. FACTUAL BACKGROUND

8. Below is a summary of the main relevant facts, as submitted by the Parties in their written submissions and adduced at the hearing. Additional facts may be set out, where relevant, in connection with the legal discussion that follows.

9. While the Sole Arbitrator has considered all the facts, allegations, legal arguments and evidence submitted by the Parties in the present proceedings, he refers in his award only to the submissions and evidence he considers necessary to explain his reasoning.

10. The Malian football player El Bilal Touré (the "Player") was born on 3 October 2001 in Ivory Coast. He played for IAFC from 2014 to July 2017, before joining the Malian club Afrique Football Elite. On 9 January 2020, he left Afrique Football Elite for Stade de Reims (France). On 1 September 2022, he went from Stade de Reims to UD Almeria (Spain). On 4 August 2023, the Player went from UD Almeria to Atalanta.

11. On 8 February 2024, IAFC contacted the FIFA Clearing House seeking correction of the Electronic Player Passport No. 27826 (the "EPP") of the Player, which had been issued by FIFA on 6 December 2023. This claim arose after IAFC obtained the Player's EPP from the FIF and discovered that the Player had been registered with the FIF under the name El Bilal Traye. At this point, IAFC, which had effectively trained the Player at its club between 2014 and 2017, noticed that this period was not reflected in the Player's EPP and therefore sought its correction.

12. On 13 February 2024, the FIFA Clearing House responded to IAFC informing it that the FIF had participated in the review process of the EPP of the Player and that said EPP had been issued on the basis of the information provided by the association members, including the FIF. IAFC was therefore referred to articles 17.3 and 18.2 of the FIFA Clearing House Regulations ("FCHR").

13. Following FIFA's response, IAFC contacted FIF on 20 February 2024 in order to explain the misunderstanding that had occurred and requested FIF (i) to confirm to the FIFA Clearing House that the Player had indeed been trained at IAFC and (ii) consequently, to seek correction of the EPP.

14. On 29 May 2024, FIF wrote a letter to the FIFA Clearing House informing it that it had identified errors in the EPP, namely that El Bilal Touré and El Bilal Traye were one and the same person. When El Bilal Traye was registered with the Malian football federation, he adopted the name El Bilal Touré. FIF therefore requested the FIFA Clearing House to correct the EPP in order to reflect the Player's contract period at IAFC from 2014 to 2019.

15. On 24 June 2024, IAFC wrote to the FIFA Clearing House following FIF's letter of 29 May 2024 and requested that the EPP review process regarding the Player be reopened on the grounds that it was affected by an error committed in good faith by FIF, as well as by a violation of IAFC's right to assert its claims. Furthermore, IAFC argued that it would be inappropriate for it to be subject to liability proceedings under Article 17.3 of the FCHR, insofar as the error had been committed in good faith by FIF. IAFC therefore once again requested the correction of the Player's EPP.

16. On 9 July 2024, IAFC filed a claim with the FIFA DRC pursuant to Article 18.2 of the FCHR, seeking (i) formal correction of the Player's EPP and (ii) payment by Atalanta of the solidarity contribution due to IAFC in the amount of 20% of 5% of the fixed and variable transfer compensation. Said claim was uploaded to FIFA TMS on 10 July 2024 under No. 14390.

17. On 16 July 2024, Mr. […], Case Manager at the FIFA Clearing House, responded to IAFC explaining that "*training reward cases where the registration or transfer of the player occurred on or after 16 November 2022 are processed via the Electronic Player Passport (EPP) review process and paid through the FIFA Clearing House, and not via the TMS claims system*". The FIFA Clearing House further informed IAFC that the EPP of the Player was generated and that FIF was listed as participant in said process and did not ask IAFC to participate in the EPP review process. Finally, FIFA found that IAFC did not comply with the conditions set out in Article 18.2 of the FCHR and therefore its claim could not be entertained. The claim TMS 14390 was therefore closed and IAFC was referred to Article 17.3 of the FCHR.

18. On 18 July 2024, IAFC challenged the analysis of the FIFA Clearing House and asserted that it was inequitable and contrary to fundamental procedural guarantees of independence and impartiality that its claim was assessed by the FIFA Clearing House although it had filed its claim with the FIFA Dispute Resolution Chamber (the "FIFA DRC"), which would result in the FIFA Clearing House being placed in the position of

both judge and party. IAFC therefore requested that its claim be transferred to the FIFA DRC.

19. On 31 July 2024, IAFC uploaded a claim in the FIFA TMS under No. 14473.

20. On 6 August 2024, Mr. […] responded to IAFC in the exact same terms as in his letter of 17 July 2024.

21. On 9 August 2024, IAFC filed a separate claim with the FIFA DRC seeking (i) recognition of its training rights and (ii) payment in connection with a "sell-on fee" paid by football club Stade de Reims to the Player's previous club Afrique Football Elite.

22. On 17 September 2024, FIF informed the FIFA Clearing House that it had identified errors in the EPP, namely that El Bilal Touré and El Bilal Traye were one and the same person. FIF therefore again requested "*the reopening of the EPP in order to allow the introduction of IAFC*" (free English translation of the French original version).

23. On 20 September 2024, the FIFA Clearing House informed the FIF that its decision was final and binding and that its request to reopen the EPP review process was therefore not possible.

24. On 30 September 2024, FIF sent an email to the FIFA Clearing House seeking reconsideration of its previous decision claiming that its decision was unfair towards IAFC given that exceptional new elements were discovered after the EPP review process had been closed. It further pointed out that its decision was to benefit a professional and top-level football club (Atalanta) that enjoyed the services of a player who was trained by a club that is now being denied training compensation.

25. By email dated 8 October 2024, FIFA responded to FIF but refused to reconsider its decision.

26. On 28 October 2024, IAFC filed a claim with the FIFA DRC under Article 18.2 of the FCHR seeking (i) to establish the factual inaccuracy of the Player's EPP, insofar as it fails to reflect the Player's training at IAFC from 1 January 2014 to 31 June 2017 and (ii) payment by Atalanta of the solidarity contribution due to IAFC in the amount of 20% of 5% of the fixed and variable transfer compensation. Said claim was uploaded in the FIFA TMS on 28 October 2024 under No. 14746.

27. On 29 October 2024, Mr. […] responded to IAFC in the same terms as in his letters of 16 July and 6 August 2024.

28. On 19 December 2024, the FIFA DRC issued a decision based on the claim lodged by IAFC on 9 August 2024 which acknowledges that the Player was trained by IAFC from 1 July 2014 until 31 July 2017 and therefore IAFC is entitled to a solidarity contribution to be paid by Stade de Reims.

"*1. The claim of the Claimant, IVOIRE ACADEMIE, is partially accepted.*

2. *The Respondent, STADE DE REIMS, has to pay to the Claimant the amount of EUR 10,925 as solidarity contribution plus 5% interest p.a. as from 16 October 2023, until the date of effective payment.*

3. *Any further request of the Claimant is rejected.*

4. *Full payment shall be made to the bank account indicated in the enclosed Bank Account Registration Form.*

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

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

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

6. *The consequences shall only be enforced at the request of the Claimant in accordance with article 24 paragraphs 7 and 8 and article 25 of the Regulations on the Status and Transfer of Players.*

7. *The final costs of the proceedings in the amount of USD 5,000.00 are to be paid to FIFA reference to case no. TMS 14506 (cf. note relating to the payment of the procedural costs below) as follows: […]*"

29. Following the above-mentioned decision of the FIFA DRC, IAFC filed a new claim on 12 February 2025 with the FIFA DRC to assert its right to a solidarity contribution in relation to the transfer of the Player from UD Almeria to Atalanta.

30. On 4 March 2025, Mr. […] responded to IAFC in the same terms as in his letters of 16 July, 6 August and 29 October 2024 (the "Appealed Decision").

III. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

31. On 24 March 2025, the Appellant filed a statement of appeal, in French, (the "Statement of Appeal") with the Court of Arbitration for Sport (the "CAS"), pursuant to Article R48 of the Code of Sports-related Arbitration (the "CAS Code") against the Respondents to challenge the Appealed Decision.

32. The Appellant requested the appointment of Mr. Patrick Grandjean as sole arbitrator.

33. On 1 April 2024, the CAS Court Office acknowledged receipt of the Statement of Appeal submitted by the Appellant and forwarded a copy of it to the Respondents, inviting them *inter alia* to state whether they accepted that the dispute be submitted to a sole arbitrator and/or whether they accepted the proposed arbitrator.

34. On 2 April 2025, the Appellant filed its Appeal Brief pursuant to Article R51 of the CAS Code.

35. On 3 April 2025, the CAS Court Office acknowledged receipt of the Appellant's Appeal Brief and granted the Respondents a 20-day deadline to file their Answer.

36. On the same day, the Second Respondent objected to the matter being submitted to a sole arbitrator and objected to the matter being conducted in French. They requested that it shall be conducted in English.

37. On 4 April 2025, the First Respondent also objected to the matter being conducted in French and objected to the matter being referred to Mr. Patrick Grandjean as sole arbitrator. FIFA also requested the CAS Court Office to stay the time limit to file the Answer until a decision had been rendered on the language of the proceedings.

38. On 5 April 2025, the Third Respondent agreed to submitting the matter to a sole arbitrator, in the person of Mr. Patrick Grandjean, and agreed to conducting the matter in French.

39. On 7 April 2025, the Fourth Respondent informed the CAS Court Office that FIGC would not participate in these proceedings as no claims were submitted against it and because it did not play any role in the contentious matter.

40. On 8 April 2025, the CAS Court Office informed the Parties that the President of the CAS Appeals Arbitration Division (the "Division President") would rule on the language of the proceedings. In the meantime, the time limit for the Respondents to file their Answers was stayed.

41. On the next day, the CAS Court Office informed the Parties that the Division President decided to submit the dispute to a sole arbitrator, who would be appointed pursuant to Article R54 of the CAS Code.

42. On 10 April 2025, the Division President issued an Order on Language, ruling that the present procedure would be conducted in English.

43. On 19 May 2025, the CAS Court Office informed the Parties that the Panel appointed to decide the dispute was constituted by Mr. Olivier Carrard as sole arbitrator.

44. On 4 June 2025, the Second Respondent informed the CAS Court Office that the Parties had entered into discussions concerning a possible settlement of the matter and therefore requested the proceedings to be stayed for a 10-day period.

45. On 5 June 2025, the CAS Court Office acknowledged receipt of the Second Respondent's request and informed the Parties that the ongoing deadlines were suspended. It further

invited the Parties to provide any update and development in their negotiations by 16 June 2025.

46. On 10 June 2025 and further to the Appellant's email stating that the Parties did not reach an agreement, the CAS Court Office informed the Parties that all deadlines were running again as of that date.

47. On 12 June 2025, the First Respondent, the Second Respondent and the Third Respondent filed their respective Answers within the extended deadline in accordance with Article R55 of the CAS Code.

48. On 16 June 2025, the CAS Court Office acknowledged receipt of the Answers and invited the Parties to inform the CAS Court Office whether they preferred a hearing to be hold in this matter or whether the Sole Arbitrator shall issue his award solely on the Parties' written submissions.

49. By email dated 17 June 2025, the Appellant requested that a new document, i.e. a FIFA proposal dated 28 May 2025, that deals with a solidarity contribution on a sell-on fee of the Player be included in the case file.

50. On 18 June 2025, the CAS Court Office acknowledged receipt of the Appellant's request and invited the Respondents to comment on such request by 23 June 2025.

51. The next day, the Second Respondent informed the CAS Court Office that it preferred a hearing to be held in this matter and that it objected to the Appellant's request to include that new document in the case file since such request was made after the submission of the Appeal Brief.

52. On 19 June 2025, the Third Respondent informed the CAS Court Office that it preferred a hearing to be held in this matter and that it did not object to the Appellant's request to include the new document in the case file.

53. On the same day, the Appellant informed the CAS Court Office that it also requested that a hearing be held in the present matter.

54. By letter dated 23 June 2025, the First Respondent informed the CAS Court Office that it considered that a hearing was not necessary in the present matter. However, given the other Parties' determination, it did not object to a hearing being held but requested that the hearing be conducted via videoconference. FIFA further considered that the document was deliberately sent after the Respondents had filed their submissions, preventing them from addressing it in their Answers. It however submitted that the document was irrelevant to the present dispute.

55. On 1 July 2025, the CAS Court Office informed the Parties that the FIFA Proposal dated 28 May 2025 was admitted to the case file and that the Sole Arbitrator decided to hold a hearing in this matter.

56. By letter dated 7 July 2025, the CAS Court Office informed the Parties that the hearing would be held by video-conference on Wednesday 3 September 2025 at 9:30 CEST.

57. On 11 August 2025, the Appellant requested that a new document, i.e., an email exchange with FIFA's registration and transfer data department regarding the non-issuance of an EPP for former IAFC player Zézé Serge Eric, be included in the case file.

58. On the same day, the CAS Court Office acknowledged receipt of the Appellant's request and invited the Respondents to comment on such request by 18 August 2025.

59. On 13 August 2025, the Second Respondent informed the CAS Court Office that it objected to the Appellant's request to include a new document in the case file since such request was made after the submission of the Appeal Brief and related to a different matter and was therefore irrelevant.

60. On the same day, the Third Respondent did not object to the new exhibit being admitted to the case file.

61. On 18 August 2025, the First Respondent objected to the Appellant's request to include a new document to the case file.

62. On 21 August 2025, the CAS Court Office sent the Order of Procedure to the Parties and requested them to sign, and return said order to the CAS Court Office by 28 August 2025.

63. On 25 August 2025, the CAS Court Office acknowledged receipt of the Second and Third Respondents' signed Orders of Procedure.

64. On 26 August 2025, the CAS Court Office acknowledged receipt of the Appellant's signed Order of Procedure. It further informed the Parties that the Sole Arbitrator admitted the new exhibit filed by the Appellant on 11 August 2025 to the case file.

65. On 27 August 2025, the CAS Court Office acknowledged receipt of the First Respondent's signed Order of Procedure and noted that the Fourth Respondent had elected not to participate in the present procedure and had not returned a signed Order of Procedure within the prescribed time limit.

66. On 2 September 2025, the Second Respondent sent a new exhibit to the CAS Court Office, i.e. an email sent by the FIF to the FIFA TMS Helpdesk on 27 August 2025 and requested it to admitted to the case file.

67. The next day, the CAS Court Office acknowledged receipt of the Second Respondent's request and forwarded it to the other Parties.

68. On 3 September 2025, a hearing was held by video-conference. The Sole Arbitrator was assisted at the hearing by Ms. Delphine Deschenaux-Rochat, Counsel to the CAS.

69. The hearing was attended by:

    1. For the Appellant:

        i. Mr. Etienne Rizk, counsel;
        ii. Mr. Raheem Alibhai, representative of the Appellant;

2. For the First Respondent:

   Mr. Rodrigo Morais, Senior Legal Counsel of the FIFA Litigation department;

3. For the Second Respondent:

   i. Mr. Simone Cargnel, counsel;
   ii. Mr. Umberto Marino, representative of the Third Respondent;
   iii. Ms. Giorgia Milani, Interpreter;

4. For the Third Respondent:

   Mr. Jacques Blondin, counsel;

5. The Fourth Respondent did not attend the hearing.

70. At the beginning of the hearing, the Sole Arbitrator offered the Parties the opportunity to comment on the new exhibit filed by the Second Respondent on 2 September 2025.

71. After hearing the Parties, the Sole Arbitrator decided not to admit the document to the file, insofar as it was an internal email of one of the Parties and not new evidence as such. He then informed the Parties that he would provide his reasoned decision to the Parties in the Award.

72. At the hearing, the Parties made submissions in support of their respective cases.

73. Before the hearing was concluded, all Parties expressly stated that they did not have any objection with the procedure adopted by the Sole Arbitrator and that their right to be heard had been respected.

IV. SUBMISSIONS OF THE PARTIES

74. This section of the award does not contain an exhaustive list of the Parties' contentions, its aim being to provide a summary of the substance of the Parties' main arguments. In considering and deciding upon the Parties' claims in this award, the Sole Arbitrator has accounted for and carefully considered all the submissions made and evidence adduced by the Parties, even if there is no specific reference to them in the following summary.

A. The Appellant

75. The Appellant's submissions may, in essence, be summarized as follows:

   a) <u>The Appealed Decision was unfounded</u>

      - The Appellant considers that the Appealed Decision is not reasoned and that its standard nature demonstrates the lack of a real and effective examination of its

claim. It further considers that the examination was not carried out by the competent body, as the claim should have been reviewed by the FIFA DRC rather than the FIFA Clearing House. Therefore, the Appellant contests the validity of the Appealed Decision and requests the Sole Arbitrator to annul it and rule on the merits of the case.

- The Appellant further considers that the absence of a detailed reasoning in the rejection of IAFC's claim, combined with the practical impossibility for the Appellant to obtain a substantiated decision from the FIFA DRC, constitutes a form of denial of justice by FIFA, given that FIFA had the legal means to amend the EPP and rectify the situation. FIFA therefore adopted a severe and arbitrary position by relying on an analysis devoid of any individualized assessment of the specific situation which therefore justifies the appeal and the annulment of the Appealed Decision.

- IAFC considers that the conditions under Article 18.2 of the FCHR are fulfilled and therefore requests that the Sole Arbitrator acknowledges that the Appealed Decision is unfounded. In fact, it considers that, in light of the ambiguity of the text of Article 18.2 of the FCHR, an expansive interpretation of said provision is consistent with the spirit and purpose underlying the very introduction of the FCHR and the FIFA Clearing House, as well as the protection that training clubs should enjoy. It therefore maintains that the Appealed Decision is unfounded.

- Finally, the Appellant emphasizes that the Appealed Decision is contrary to the principle of proportionality, as the strict application of Article 18.2 of the FCHR and the absence of any corrective mechanism benefiting a training club that has been unfairly excluded from the EPP review process due to exceptional circumstances is counterproductive and opens the door to abuse.

b) <u>The Appellant is entitled to a solidarity contribution to be paid by Atalanta</u>

- The Appellant considers that the CAS is competent to conduct a complete review of the case, both on the facts and on the merits, with respect to the arguments and claims it raised and therefore the Sole Arbitrator shall rule not only on the legality of the Appealed Decision but also on the underlying demand, namely the awarding of a training compensation in connection with the transfer of the Player from UD Almeria to Atalanta.

- The Appellant finds that, based on the FIFA RTSP and the decision of the FIFA DRC dated 19 December 2024 that has acknowledged the Player's training history with IAFC and amounts to 17.48% of the solidarity contribution, it is entitled, except for the sell-on bonus, to an amount of EUR 251,275.

76. In light of the above, the Appellant filed the following requests for relief in its Appeal Brief:

"- *Acknowledge that the Decision of March 4, 2025 not to process the Appellant's Claim TMS 14914 was neither legally nor factually justified, as the conditions for*

referring the matter to the FIFA Football Tribunal under Article 18.2 of the FCHR were fully met;

- *Declare the Decision of March 4, 2025 null and void;*

- *Acknowledge the factual inaccuracy of the EPP 27826 of the Player, which omits the Player's training period at IAFC from January 1, 2014, to June 31, 2017;*

- *Consequently, order Atalanta to pay IAFC, in accordance with the DRC Decision of December 19, 2024, and in application of Article 21 and Annex 5 of the RSTP:*

  a. *the portion of the solidarity contribution due to IAFC as a result of the transfer of the Player from UD Almeria to Atalanta, i.e., 17.48% of 5% of all fixed and variable transfer compensation paid by Atalanta to UD Almeria;*

  b. *plus 5% interest on arrears from the date of registration of the Player's transfer until the actual payment of the said solidarity contribution;*

- *Order FIFA and Atalanta jointly and severally to pay all the costs of the arbitration procedure, including administrative fees, and to reimburse all expenses incurred by the Appellant in connection with this procedure;*

- *Order FIFA and Atalanta jointly and severally to pay the Appellant Party a contribution to cover reasonable legal and advisory fees incurred in the procedure, in an amount not less than EUR 15,000*".

B. The Respondents

77. The First Respondent's submissions, in essence, may be summarized as follows:

a) The inadmissibility of the Appeal

- FIFA finds that IAFC failed to appeal its decision dated 17 July 2024, which constituted a decision since it affected the Appellant's legal position. Therefore, by repeatedly submitting and insisting on the same claim several times, in an attempt to relitigate an issue that had already been decided by FIFA, it failed to timely appeal the decision. FIFA considers that the Appealed Decision of 4 March 2025 does not constitute a new appealable decision and therefore IAFC's appeal is inadmissible.

- FIFA further considers that, even in the unlikely event that FIFA's letter dated 4 March 2025 altered the Appellant's legal position and should thus qualify as a new appealable decision, the Appeal shall be deemed inadmissible for reasons of preclusion since the subject matter of the Appellant's request dated 12 February 2025 is the same as the Appellant's request dated 9 July 2024. Since the identity for relief and the facts of life are the same, the Appeal should be declared inadmissible.

b) The rigorous application of the FCHR

- FIFA recalls that given the number of EPP's that are solved every year, it would be extremely complicated for FIFA to accept exceptions to the rules and would undermine one of the purposes of the introduction of an automatized system.

c) The alleged breach of the Appellant's right of access to a judge and the alleged denial of justice

- In a first argument, FIFA recalls that its bodies are not judicial authorities and therefore it does not see how Article 29a of the Swiss Federal Constitution, which provides that every person has a right to have their case decided by a judicial authority, could guarantee the Appellant's right to have its case heard by a decision-making body of a private association. Furthermore, given that there are no civil rights or obligations nor any criminal charge at stake, Article 6(1) ECHR is also not applicable to the present case.

- FIFA then stresses out that, according to Article 10 of the FCHR, the FIFA General Secretariat is the competent body to process and assess the validity of training rewards claims at the EPP stage. In this respect, the decision as to whether the procedural requirements set out in Article 18.2 of the FCHR are met lies with the FIFA General Secretariat.

- FIFA then submits that the FIFA General Secretariat correctly decided on four occasions that the procedural requirements set out in Article 18.2 of the FCHR were not met and thus the FIFA DRC had no competence to analyse the Appellant's claim. The FIFA General Secretariat did not replace the FIFA DRC in an analysis of the merits but simply considered that the procedural requirements for such claim to be submitted to the FIFA DRC were not met and thus did not forward it to the FIFA DRC.

- Finally, FIFA submits that it did not commit a denial of justice since, on at least three occasions, FIFA responded to the Appellant by (i) rendering a decision on the Appellant's request and (ii) providing reasons therefor. Further and since the IAFC considers the letter dated 4 March 2025, which is identical to the three previous ones, is a formal decision, it cannot validly contend that it suffered a denial of justice.

d) The requirements set out in Article of the 18.2 FCHR were not met by the Appellant

- FIFA first considers that the Appellant, who has the burden of proof, did not explain what the exact ambiguity of Article 18.2 is, nor how it should be interpreted. It is therefore not sufficient to merely argue that Article 18.2 of the FCHR shall be interpreted expansively or under the principle of *in dubio contra proferentem*.

- FIFA then finds that at the time the Player was transferred from UD Almeria to Atalanta, the Player was registered in UD Almeria and in the TMS under the

name El Bilal Touré with Malian nationality and therefore it did not declare any incorrect information and fully complied with its obligations.

- FIFA then recalls that FIF was invited to participate in the EPP review process but declined to do so and therefore the Appellant was not included in the EPP review process due to the decision of the FIF. Thus, FIFA considers that the cumulative requirements set out in Article 18.2 FCHR were not met and the FIFA DRC was not competent to hear the Appellant's claim.

- Finally, FIFA relies on an Instagram Post of IAFC where the Club expresses its delight at the recent signing of the Player with Atalanta. It therefore considers that the Appellant knew, since at least 28 August 2023, that the Player under the name El Bilal Touré had signed with Atalanta. FIFA thus considers that the Appellant's own negligence is responsible for its non-inclusion in the EPP review process.

78. In light of the above, the First Respondent filed the following requests for relief in its Answer:

"*(a) Declaring the appeal inadmissible;*

(b) Rejecting the requests for relief sought by the Appellant;

(c) Confirming FIFA's Decision dated 16 July 2024 and FIFA's subsequent letters dated 6 August 2024, 29 October 2024 and 4 March 2025;

(d) Ordering the Appellant to bear the full costs of these arbitration proceedings."

79. The Second Respondent's submissions, in essence, may be summarized as follows:

a) <u>The inadmissibility of the Appeal</u>

- The Second Respondent considers that the appeal is inadmissible since the Appellant failed to appeal the final EPP before the CAS within the deadline provided by the FCHR and also failed to appeal the first decision issued by FIFA on 17 July 2024.

- The Second Respondent also considers that the appeal is inadmissible since the matter is covered by *res judicata*, given that (i) the Appellant submitted four substantively identical claims, all of which were decided by FIFA, (ii) the same parties were involved in the proceedings, (iii) all claims submitted by IAFC involve an assessment of the same facts, which has already been made by FIFA, related to the transfer of the Player from UD Almeria to Atalanta. It was therefore inadmissible for the Appellant to reiterate the same arguments, already decided, which are now brought before CAS when they have already acquired the status of *res judicata*.

b) Atalanta's compliance with the applicable regulations and FIF's liability

- Atalanta considers that its behaviour was fully compliant with the procedure designed by the FCHR as it participated in the EPP review process and after having received the payment notice, promptly paid the training clubs included in the Allocation Statements. It bore neither fault nor negligence in this case and should therefore not be held liable for the alleged loss suffered by the Appellant.

- Atalanta finds that the Appellant would have been entitled to file a claim against its member association FIF which was indisputably involved in EPP review process but failed to provide information concerning the period in which the Player was registered with the Appellant. It is the Appellant and the Third Respondent that were entitled to provide information concerning the Player in TMS but failed to comply with their respective duties.

c) The absence of all the conditions required by Article 18.2 of the FCHR

Finally, Atalanta submits that not all criteria according to Article 18.2 of the FCHR are met. Although it is not disputed that IAFC did not take part in the relevant EPP review process and considers to be entitled to receive a training reward, Atalanta is of the opinion that it did not provide any incorrect information and that an EPP review process has taken place.

80. In light of the above, the Second Respondent filed the following requests for relief in its Answer:

"***FIRST AND FOREMOST***

(i) ***Acknowledge and declare*** *the inadmissibility of the Appeal filed by the Appellant;*

(ii) ***Reject*** *the Appellant's requests for relief;*

(iii) ***Confirm*** *the Decision under Appeal in its entirety;*

(iv) The Appellant shall bear all arbitration costs incurred with the present proceedings, if any, and cover all legal expenses of Atalanta related to the present proceedings;

IN THE ALTERNATIVE

(v) In case the Appel should be – even partially – upheld ***acknowledge and declare*** *that any amount due to the Appellant for any reason related to these proceedings shall be exclusively paid by FIF and/or FIFA; and therefore*

(vi) The Third and/or First Respondent shall bear all arbitration costs incurred with the present proceedings, if any, and cover all legal expenses of Atalanta related to the present proceedings.

IN THE SECOND ALTERNATIVE

(vii) In case the Appeal should be – even partially – upheld, ***acknowledge and declare*** *that any amount due to the Appellant for any reason related to these proceedings shall be equally paid by the Respondents; and therefore*

(viii) The Respondents shall equally bear all arbitration costs incurred with the present proceedings, if any, and cover all legal expenses related to the present proceedings.

Atalanta expressly reserves his right to amend and/or expand upon the above prayers for relief his ensuing submissions." (emphasis in original)

81. The Third Respondent's submissions, in essence, may be summarized as follows:

a) The contribution Atalanta owes to IAFC

- FIF firstly recalls that the international transfer against payment from UD Almeria to Atalanta corresponds to a training reward trigger according to Article 6 of the FCHR and entitled IAFC to receive the payment of a solidarity contribution in accordance with Article 21 and Annexe 5 of the FIFA Regulations on the Status and Transfer of Players (RSTP).

- FIF also recalls that Atalanta was well aware that IAFC had trained the Player at the early stages of his career as the club itself advertised the Player on its website and provided a clear description of his career path, referring to his spell with IAFC.

- Atalanta, as a professional and experimented football club, was fully aware that IAFC contributed to the Player's sporting education and was therefore entitled to receive solidarity contribution. Therefore, Atalanta shall pay solidarity contributions to IAFC for having trained the Player.

b) The FIF acted in accordance with the FIFA Regulations

- FIF considers that contrary to Article 4(5) of the FCHR, Article 4(4) of the FCHR does not require member associations to keep an electronic registration record for all players that were registered with one of its current or former affiliated clubs at any given point in time prior to the entry into force of the FCHR.

- The FIF therefore considers that it cannot be blamed for not having acted in accordance with the applicable rules, as none of such rules existed at the time the Player was registered with clubs affiliated with the FIF.

c) FIF bears no fault for the non-inclusion of IAFC in the first EPP

- FIF considers that the circumstances and events that led to the non-inclusion of IAFC in the first EPP review process cannot be attributed to it, since the Player was transferred to Mali outside the TMS and without an ITC. To date, such information is still not visible in TMS or FIFA Connect.

- Furthermore, FIF recalls that, to date, it still does not know on what basis FIFA decided to invite FIF to participate in the EPP review process of the Player.

- Finally, FIF considers that it cannot be expected by FIFA to question the content of every single EPP generated in TMS or to track the movements of each and every player that was registered in Ivory Coast at any given point in time, as this would constitute an unreasonable burden.

d) The claim filed by IAFC before the FIFA DRC was admissible under Article 18.2 of the FCHR

- FIF considers that all elements foreseen by Article 18.2 of the FCHR are met as (i) IAFC never took part in the EPP review process concerning the Player, (ii) neither FIF nor IAFC was aware that El Bilal Touré and El Bilal Traye were the same individual, (iii) the decision of the FIFA DRC of 19 December 2024 confirmed that IAFC is entitled to receive a solidarity contribution.

- FIF further emphasized that by referring IAFC to Article 18.2 of the FCHR, FIFA created a legitimate expectation that IAFC was entitled to submit a claim before the FIFA DRC.

- FIF therefore considers that is seems basically impossible for a training club that has not taken part in an EPP review process to invoke Article 18.2 of the FCHR, since FIFA is applying the rule in an arbitrary and obstructive manner.

82. In light of the above, the Third Respondent filed the following requests for relief in its Answer:

"*(a) Upholding the Appeal filed by the Appellant.*

(b) Setting aside the Appealed Decision.

(c) Confirming that the Appellant is entitled to submit a claim before the FIFA DRC based of Article 18(2) FCHR.

(d) Ordering FIFA to pass a decision on the merits with respect to the claim filed by the Appellant for the solidarity contribution due by the Second Respondent.

(e) Ordering the First and Second Respondent to reimburse the procedural, legal and other costs incurred by the Third Respondent.

(f) *Exempting the Third Respondent from any reimbursement to any of the parties to these proceedings.*"

83. As the Fourth Respondent did not wish to participate in the proceedings, it did not file any submissions.

V. JURISDICTION

84. The jurisdiction of the CAS derives from Article R47 of the CAS Code and Article 50 para. 1 of the FIFA Statutes.

85. Article R47 para. 1 of the CAS Code provides 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*".

86. Article 50 para. 1 of the FIFA Statutes reads as follows:

"*Appeals against final decisions passed by FIFA's legal bodies and against decisions passed by confederations, member associations or leagues shall be lodged with CAS within 21 days of receipt of the decision in question*".

87. According to Article 18.1 of the FCHR, "*[a]ny final decision, as identified in these regulations, may be appealed to CAS in accordance with the FIFA Statutes, unless otherwise specified in these Regulations*".

88. Also, the jurisdiction of the CAS was accepted by the First, Second and Third Respondent, which all signed the Order of Procedure.

89. Therefore, the CAS has jurisdiction to decide the present dispute between the Parties.

VI. ADMISSIBILITY OF THE APPEAL

90. According to Article R49 of the CAS Code:

"*In the absence of a time limit set in the statutes or regulations of the federation, association or sports-related body concerned, or in a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against*".

91. According to Article 50 para. 1 of the FIFA Statutes, the Statement of Appeal must be filed within 21 days.

92. The Appealed Decision was notified to the Appellant on 4 March 2025.

93. The deadline for the Appellant to file the Statement of Appeal was therefore on 25 March 2025. Filed by email and via e-Filing on 24 March 2025, the appeal was timely filed.

94. The appeal further complies with all the formal requirements and is thus admissible.

95. Both the First and Second Respondent allege a violation of the principle of *res judicata*, arguing that the subject matter of the dispute submitted to FIFA by the Appellant on 9 July

2024 is identical to that submitted to FIFA by the Appellant on 12 February 2025, which gave rise to the Appealed Decision.

96. The principle of *res judicata* prohibits rehearing an identical claim that has already been finally adjudicated in new proceedings between the same parties (Swiss Federal Tribunal, 4A_536/2018 of 16 March 2020, para. 3.1.1).

97. Accordingly, any prior and final decision by a court or arbitral tribunal is binding in subsequent proceedings concerning the same subject matter, the same legal grounds, and the same parties – commonly referred to as the "triple-identity" criteria. *Res judicata* has both a positive and a negative effect. Its positive effect lies in bringing a dispute to a final and binding resolution between the parties, while its negative effect, also known as *ne bis in idem*, precludes the relitigation of the matter adjudicated (CAS 2015/A/3959).

98. Furthermore, the Swiss Federal Tribunal recalled that decisions issued by adjudicatory bodies of an association are neither judicial decisions nor arbitral awards and therefore do not enjoy the authority of *res judicata* (Swiss Federal Tribunal, 4A_486/2022 of 26 April 2022, para. 6.4).

99. In this context, it is worth emphasising that the First Respondent itself acknowledges that "*FIFA's bodies are not judicial authorities, and its decisions are mere manifestations of will issued by an association*".

100. In the present case, the Sole Arbitrator first notes, contrary to the allegations made by the First and the Second Respondents, that the "triple-identity" criteria is not satisfied. While the parties are indeed the same, the facts and the legal grounds invoked by the Appellant are not identical.

101. In fact, when submitting its request in February 2025, the Appellant relied on new facts and new evidence which occurred after the Appellant's first request submitted to the FIFA DRC, namely the decision issued by the FIFA DRC on 19 December 2024 regarding the solidarity contribution for the transfer of the Player. In this decision, the FIFA DRC recognized that the Player was registered with the FIF, and more specifically with IAFC, from 1 July 2014 to 31 July 2017.

102. The Sole Arbitrator also notes that the Appealed Decision, as the previous decisions rendered on 16 July, 6 August and 29 October 2024, was rendered by the Player Registration & Data Transfer Department, which is part of the FIFA Legal & Compliance Division. Thus, neither the Appealed Decision nor the previous FIFA decisions were rendered by a court or by an arbitral tribunal and therefore do not enjoy authority of *res judicata*.

103. According to the Sole Arbitrator, the argument of the First and Second Respondents, according to which the four requests submitted by the Appellant are identical, cannot be upheld. It is also incorrect for the First Respondent to claim that the decisions dated 6 August 2024, 29 October 2024 and 4 March 2025 were merely "*repetitions / confirmations of FIFA's Decision dated 16 July 2024, which is the only that effectively affected the Appellant's legal position*".

104. Following their reasoning, Mr. […] should have simply referred the Appellant to the first letter, namely that of 16 July 2024, instead of issuing three new letters on 6 August 2024, 29 October 2024, and 4 March 2025. In fact, in each of FIFA's letters, Mr. […] clearly referred to the new claim submitted by the Appellant in TMS without mentioning the previous TMS claim or FIFA decision, it being specified that each letter had a new TMS procedure number.

105. This conclusion also leads the Sole Arbitrator to reaffirm that the Appellant's Appeal was timely filed with the CAS Court Office since the previous decisions rendered by the Player Registration & Data Transfer Department, which is part of the FIFA Legal & Compliance Division, dated 16 July, 6 August and 29 October 2024 do not have *res judicata* effect.

106. Consequently, the Sole Arbitrator finds that there was no violation of the principle of *res judicata* in the case at hand.

VII. APPLICABLE LAW

107. In CAS Appeal Arbitration Proceedings, the question of applicable law to the dispute is regulated by Article R58 of the CAS Code, which reads 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 the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision*".

108. Article 49 para. 2 of the FIFA Statutes indicate that:

"[...] *CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law*".

109. In the case at hand and with regard to the applicable law, the Parties have expressly stated that the dispute shall be ruled in accordance with the FCHR, the FIFA Procedural Rules governing the Football Tribunal (the "FIFA Procedural Rules") as well as the RSTP and, subsidiarily, Swiss Law.

VIII. DECISION ON DOCUMENT PRODUCTION

110. By email dated 17 June 2025, the Appellant requested that a new exhibit be admitted to the file. Said document is an official proposal of 28 May 2025 which Mr. […] sent to the Appellant on behalf of the FIFA Football Tribunal as per Article 20 of the FIFA Procedural Rules regarding the solidarity contribution on a sell-on fee owed by Stade de Reims to Malian club Afrique Football Elite following the transfer of the Player.

111. The Third Respondent also requested that a new exhibit be admitted to the file by email dated 2 September 2025. The document in question is an email of 27 August 2025 sent

by the Appellant's TMS Manager to the First Respondent, in which the Appellant refers to the recent transfer of the Player from a German to a Turkish club and requests to be invited to participate in the EPP review process.

112. Both documents were therefore filed after the submission of the Appeal Brief and the Answers.

113. Article R56 of the CAS Code provides the following:

"*Unless the parties agree otherwise or the President of the Panel orders otherwise on the basis of exceptional circumstances, the parties shall not be authorized to supplement or amend their argument, to produce new exhibit, or to specify further evidence on which they intend to rely after the submission of the appeal brief and of the answer*".

114. With regard to both documents, the Appellant and the Third Respondent did not object to admitting the documents to the file, whereas the First and Second Respondents objected, stating that said documents are not relevant to the case.

115. With regard to the exhibit filed on 17 June 2025, the Sole Arbitrator finds that it should be admitted to the file since it is a new document that was sent by Mr. […] to the Appellant after the Appeal Brief was filed. Furthermore, he considers it relevant with regard to authority of FIFA's General Secretariat in connection with any potential dispute arising from the EPP review process, a decisive element for the present case on which the parties disagree.

116. Given these exceptional circumstances, the Sole Arbitrator admits the exhibit filed on 17 June 2025 by the Appellant to the file.

117. This is not the case for the document produced on 2 September 2025 by the Third Respondent, which could have been created at an earlier or later stage, given that it originates from the Third Respondent itself. It further does not appear to be relevant to the present dispute, as it introduces no new information or any element that could have an impact on the present case. Accordingly, the Sole Arbitrator finds that this document shall not be admitted to the file.

IX. MERITS

118. In the Appealed Decision, Mr. […] held that since the FIF participated in the EPP review process of the Player and did not add the Appellant during said review process, the conditions set out in Article 18.2 of the FCHR do not appear to be met, and that as a consequence IAFC's claim cannot be entertained and therefore the TMS claim 14914 will be closed.

119. The Sole Arbitrator is of the opinion that the present dispute can be solved by answering the following questions:

a. Whether Mr. […] was competent to render the Appealed Decision;

b. Whether IAFC or any other party breached its obligations in the EPP review process;

c. Whether IAFC was entitled to file a claim before the FIFA DRC based on Article 18.2 of the FCHR;

d. Whether IAFC is entitled to a solidarity contribution.

A. Jurisdiction of the FIFA Legal & Compliance Division

120. As a preliminary matter, the Appellant raised an issue of jurisdiction. Relying on Article 18.2 of the FCHR, it explains that it has, on several occasions, attempted to submit its claim to the FIFA DRC regarding the Player's incomplete EPP and to have its right to receive training compensation in the context of the Player's transfer from UD Almeria to Atalanta recognized.

121. According to Article 18.2 of the FCHR, a club that intends to file a complaint linked to the EPP review process "*may lodge a claim against the relevant clubs in accordance with article 27 of the [FIFA] Procedural Rules. The Dispute Resolution Chamber shall decide such claims*".

122. This delegation of competence to the FIFA DRC also derives from the Explanatory notes on the FIFA Clearing House Regulations (October 2024 Edition) (the "Explanatory Notes"), which emphasize that the FIFA DRC is the competent body to deal with this type of dispute pursuant to Article 22 para. 1 lit. d), e) and f) of the RSTP. In this respect, it is also worth emphasizing that Article 23 para. 1 of the RSTP confirms that the FIFA DRC is competent to adjudicate on any cases described in Article 22 para. 1 lit. d), e) and f).

123. However, as rightly noted by the Appellant in its Appeal Brief, the Appealed Decision was rendered by Mr. […], on behalf of the FIFA Tribunal, and not by the FIFA DRC, as provided for by the FCHR as well as the RSTP.

124. In this context, the First Respondent's argument according to which "*it was very obvious that the procedural requirements set out in Article 18(2) FCHR were not met in the present case and thus the DRC had no competence to analyse the Appellant's Claim*" cannot be upheld. As follows from the legal provisions set out above, it was indeed the FIFA DRC that had jurisdiction, and not Mr. […] on behalf of the FIFA Tribunal.

125. The Sole Arbitrator is also unable to follow the First Respondent's argument referring to Article 19 of the FIFA Procedural Rules. It follows from this provision that the FIFA General Secretariat, after assessing whether a claim is complete, shall determine whether the relevant chamber – in this case, the FIFA DRC – obviously lacks jurisdiction and/or whether the claim is clearly time-barred. Accordingly, the FIFA General Secretariat's jurisdiction is limited to ruling on these two procedural aspects.

126. While Article 20 of the FIFA Procedural Rules does indeed provide that the General Secretariat may, in cases that *prima facie* appear to be non-complex, make a proposal to finalise the matter without a decision, such proposal must nevertheless be submitted to

the concerned party, which may accept or reject it. In the event of rejection, a proper and formal procedure shall be initiated.

127. Thus, the Sole Arbitrator is of the opinion that Mr. […], acting on behalf of the FIFA Tribunal, exceeded his authority by rendering a decision on the merits without having the competence to do so.

128. This conclusion is further supported by the fact that the Appellant, having submitted a claim bearing TMS number 14506 regarding a solidarity contribution for the Player's transfer to Stade de Reims, received a decision from the FIFA DRC rather than from the General Secretariat or the FIFA Legal & Compliance Division.

129. In view of the above, the Sole Arbitrator concludes that the FIFA Legal & Compliance Division acted beyond its authority and therefore did not have jurisdiction to render the Appealed Decision.

B. EPP review process

130. In its Appeal, the Appellant specifically complains that it was not invited to participate in the EPP review process concerning the Player and, as a result, was unable to receive the solidarity contribution to which it claims entitlement.

131. Before specifically addressing the question of whether the Appellant is entitled to file a claim with regard to a solidarity contribution, the Sole Arbitrator considers it necessary to examine the contested EPP review process concerning the Player, which lies at the heart of the present dispute and ultimately led to the Appealed Decision.

132. In this context, the Sole Arbitrator first recalls that according to Article 1 of the FCHR, FIFA has a statutory obligation to regulate all matters relating to the football transfer system. In this context, the FIFA Clearing House shall serve to protect the core objectives of the football transfer system in accordance with the FIFA Statutes and the RSTP, notably to encourage the training of young players as well as promote a spirit of solidarity between the elite and grassroots football.

133. In the present case, it follows from the undisputed facts that only the Second, Third and Fourth Respondents participated in the EPP review process, to the exclusion of the Appellant.

134. The question now arises as to whether the parties that participated in the EPP review process duly complied with their obligations and, respectively, whether they should have invited the Appellant to participate therein.

135. In this regard, the Sole Arbitrator first notes that FIFA invited the Third Respondent to participate in the EPP review process. It may therefore be inferred that FIFA possessed information indicating that the Player, although of Malian nationality, had a connection with Ivory Coast, and, more specifically, that he had played for an Ivorian club.

136. As regards the Fourth Respondent, there is no evidence on file from which it may be concluded that it had knowledge that the Player had played for or been trained by a club in Ivory Coast.

137. The issue is more complex with respect to the Third Respondent. However, there is no document on file from which it may be concluded that it failed to carry out the necessary verifications which would have enabled it to realise that El Bilal Touré and El Bilal Traye were one and the same person.

138. Finally, the Sole Arbitrator emphasizes that the Second Respondent, which was primarily concerned by the EPP review process insofar as it was initiated following the Player's transfer to Atalanta, was aware that the Player had been trained by the Appellant. Indeed, this follows from the press release of the Second Respondent dated 23 July 2023. Accordingly, the Sole Arbitrator considers that the Second Respondent should have requested FIFA to include the Appellant in the EPP review process.

139. In any event, the Sole Arbitrator considers that the question of a potential sanction for having failed to include the Appellant in the EPP review process, notwithstanding the existence of elements that would have allowed the Respondents to be aware that the Player had also been trained by the Appellant, may remain open, as no party has submitted any claim or prayer for relief to that effect.

C. Claim before the FIFA DRC

140. The main point of disagreement between the Parties lies in the application of Article 18.2 of the FCHR. While the Appellant, supported by the Third Respondent, considers that it was entitled to lodge a claim before the FIFA DRC against the clubs involved in the disputed transfer of the Player, the First and Second Respondents consider that this was not the case, as the FIFA DRC lacked jurisdiction and the Third Respondent did not include the Appellant in the EPP review process.

141. According to Article 18.2 of the FCHR, the following three conditions must be met for a club to be able to lodge a claim before the FIFA DRC against the relevant club:

    a) The club wanting to lodge a claim did not take part in the relevant EPP review process;

    b) The club considers, as a result of a bridge transfer, exchange of players or information declared by the new club or its member association, that : (i) it was incorrectly not entitled to any training rewards, or entitled to a lesser amount than should have been calculated; or (ii) an EPP review process should have taken place ; and

    c) The club considers that it is entitled to receive training rewards.

142. With regard to this provision, the Explanatory Notes address Article 18.2 specifically with respect to how a training club may "claim training rewards payments once the EPP is final, if it was excluded but believes it should have been included in the EPP" (see. para. 8.b. of the Explanatory Notes).

143. In the case at hand and since all Parties agree that the Appellant did not take part in the relevant EPP review process and none disputes that the Appellant is entitled to receive training rewards, given that it effectively trained the Player at the very beginning of his career, only the second condition will be examined below.

144. Pursuant to Article 18.2 lit. b) hypothesis (i) of the FCHR, a club may file a claim before the FIFA DRC if the new club or its member association declared information that it was incorrectly not entitled to any training rewards or entitled to a lesser amount than should have been calculated.

145. The Sole Arbitrator, considering that this provision is not ambiguous in any respect, is of the opinion that the Appellant's request falls within this hypothesis. In fact, the EPP review process was initiated following the transfer of the Player from UD Almeria to Atalanta. The Second Respondent, in its capacity as the new club, being aware that the Player had been trained by the Appellant – as it had indicated in its press release announcing the Player's arrival at the club – should have requested that the Appellant be included in the EPP review process.

146. While the Sole Arbitrator does not dispute that FIFA regulations are enacted precisely to ensure that there is no difference in treatment, and that the regulations are applied strictly and identically to all clubs and players, it must be recalled that the very objective of these rules is to protect and support smaller clubs with limited financial resources that train players who subsequently join major clubs worldwide.

147. As clearly reflected in the very name of the contribution at issue, the purpose is to establish a certain degree of solidarity between training clubs and the clubs benefiting from players who were developed by smaller clubs. In this context, the Sole Arbitrator emphasizes that the fact that the Second Respondent indicated that the Player was Malian, rather than Ivorian, is irrelevant, insofar as it stated in its press release that it was aware that the Player had been trained by the Appellant. The Player's nationality has no impact whatsoever on the solidarity contribution.

148. In light of the Second Respondent's failure to include the Appellant in the EPP review process, notwithstanding its awareness that the Appellant was one of the Player's training clubs, the Sole Arbitrator finds that the conditions set out in Article 18.2 of the FCHR are fulfilled, such that the Appellant was entitled to lodge a claim before the FIFA DRC.

149. In this context, the Sole Arbitrator recalls that the FIFA General Secretariat had jurisdiction only to examine the conditions relating to the admissibility of the claim, namely the aspects concerning the jurisdiction of the FIFA DRC and the time limit for filing a claim. In the present case, however, Mr. […], acting on behalf of the FIFA Tribunal, exceeded his competence by analysing the conditions set out in Article 18.2 of the FCHR.

D. Solidarity contribution

150. Based on Article 21 of the RSTP, which refers to Article 1 of Annexe 5 of the RSTP, the Appellant claims entitlement to a solidarity contribution insofar as it trained the Player

from 1 July 2014, when he was 12 years old, until 31 July 2017, when he was 15 years old.

151. In response to the Appellant's claim, the First Respondent, which does not appear to dispute that IAFC indeed trained the Player until 31 July 2017, merely stated that "*this is a purely horizontal aspect of the dispute and thus will refrain to extensively comment on it*". As for the Second Respondent, it has not addressed this issue in its brief. The Third Respondent, on the other hand, considers that the Appellant is entitled to a solidarity contribution.

152. In accordance with Article 21 of the RSTP, "[*i*]*f a professional is transferred before the expiry of his contract, any club that has contributed to his education and training shall receive a proposition of the compensation paid to his former club (solidarity contribution). The provisions concerning solidarity contributions are set out in Annexe 5 of these regulations*".

153. In accordance with Article 1 of Annexe 5 of the RSTP, a training club must determine its share of the solidarity contribution, it being specified that this applies only from the player's 12th to 23rd birthday. More specifically, from the 12th to the 15th birthday, the contribution amounts to 5% per year of 5% of the total transfer fee of the player. The solidarity contribution rate increases to 10% of 5% of the total transfer fee of the player from the player's 16th to 23rd birthday.

154. In the case at hand and with regard to the portion of the solidarity contribution due to the Appellant in accordance with Article 1 of Annexe 5 of the RSTP, the FIFA Football Tribunal, in a decision REF TMS 14506 dated 19 December 2024 regarding the Player's transfer from Afrique Football Elite to Stade de Reims, has already determined the Appellant's share. The applicable rate of 17.48% of 5% of the transfer fee is undisputed.

155. As the above-mentioned decision has not been challenged, it is final and binding. Accordingly, the Sole Arbitrator therefore adopts this rate for the present proceedings.

156. With regard to the determination of the base amount upon which the solidarity contribution is to be calculated, the Sole Arbitrator finds no reason to depart from the amounts stated in the FIFA decision dated 19 December 2024, which established a fixed transfer fee of EUR 28,000,000.

157. As for any bonuses as well as the 15% sell-on clause applicable to the profit from a subsequent transfer of the Player by the Second Respondent to a third club, the Sole Arbitrator declines to address these elements, as no document submitted in the proceedings allows for the conclusion that any of these amounts were effectively paid, or that any of these scenarios occurred. Pursuant to Article 8 of the Swiss Civil Code, the burden of proof lies with the Appellant, which has failed to discharge this burden.

158. Accordingly, the solidarity contribution must be calculated on the basis of EUR 28,000,000. Taking the foregoing into account, the solidarity contribution owed by the Second Respondent to the Appellant under the legal provisions mentioned below amounts to EUR 244,720 (EUR 28,000,000 * 17.48% * 5% = EUR 244,720).

159. Article 104 of the Swiss Code of Obligations stipulates that a debtor in default on payment of a pecuniary debt must pay default interest of 5% per annum. This interest rate shall thus be applied to the amount mentioned above until the date of effective payment. As to the *dies a quo* from which interest shall accrue, Article 2.1 of Annexe 5 of the RSTP provides that the solidarity contribution shall be paid "*no later than 30 days after the player's registration or, in case of contingent payments, 30 days after the date of such payments*".

160. In the present case, according to the FIFA decision dated 19 December 2024, the transfer fee due by Atalanta to UD Almeria was to be paid as follows:

- EUR 7,000,000 due on 4 August 2023;
- EUR 7,000,000 due on 31 July 2024;
- EUR 7,000,000 due on 31 July 2025; and
- EUR 7,000,000 due on 4 August 2026.

161. Accordingly, interest shall accrue from the following dates:

- EUR 61,180 plus interest of 5% per annum as from 3 September 2023;
- EUR 61,180 plus interest of 5% per annum as from 30 August 2024;
- EUR 61,180 plus interest of 5% per annum as from 30 August 2025;

162. The remaining amount of EUR 61,180 will be payable only within 30 days after the date of the last payment, due on 4 August 2026.

X. COSTS

(…)

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by Ivoire Académie FC on 24 March 2025 against the Decision rendered by the FIFA Legal & Compliance Division on 4 March 2025 is admissible.

2. The appeal filed by Ivoire Académie FC on 24 March 2025 against the Decision rendered by the FIFA Legal & Compliance Division on 4 March 2025 is upheld.

3. The Decision rendered by the FIFA Legal & Compliance Division on 4 March 2025 is set aside and replaced by the following decision:

    a. Atalanta Bergamasca C. SRL shall pay EUR 244,720 (two hundred forty-four thousand seven hundred twenty Euros) as solidarity contribution to Ivoire Académie FC;

    b. The above-mentioned solidarity contribution shall by paid according to the following schedule:

        - EUR 61,180 plus interest of 5% per annum as from 3 September 2023;
        - EUR 61,180 plus interest of 5% per annum as from 30 August 2024;
        - EUR 61,180 plus interest of 5% per annum as from 30 August 2025;
        - EUR 61,180 plus interest of 5% per annum as from 3 September 2026.

4. (…).

5. (…).

6. All other motions or prayers for relief are dismissed insofar as they are admissible.

Seat of arbitration: Lausanne, Switzerland

Date: 16 March 2026

THE COURT OF ARBITRATION FOR SPORT

Olivier Carrard
Sole Arbitrator