



TAS / CAS

TRIBUNAL ARBITRAL DU SPORT
COURT OF ARBITRATION FOR SPORT
TRIBUNAL ARBITRAL DEL DEPORTE

CAS 2026/A/12156 FC Viktoria Plzeň v. UEFA

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition

President: Prof. Luigi Fumagalli, Professor and Attorney-at-Law, Milan, Italy
Arbitrators: Mr Jeffrey Benz, Attorney-at-Law and Barrister in London, United Kingdom
Mr Oliver Jaberg, Attorney-at-Law, Aarau, Switzerland

between

FC Viktoria Plzeň, Plzeň, Czech Republic

Represented by Mr Zdeněk Beránek, Attorney-at-Law, Prague, Czech Republic

Appellant

and

Union of European Football Associations (UEFA), Nyon, Switzerland

Represented by Mr Antonio Rigozzi and Mr Patrick Pithon, Attorneys-at-Law, Geneva, Switzerland

Respondent

I. THE PARTIES

1. FC Viktoria Plzeň (the “Club” or the “Appellant”) is a Czech professional football club affiliated with the Football Association of the Czech Republic, which is itself a member of the Union des Associations Européennes de Football.
2. Union des Associations Européennes de Football (“UEFA” or the “Respondent”) is an association under Articles 60 *et seq.* of the Swiss Civil Code, with headquarters in Nyon, Switzerland. UEFA is the governing body of European football. It exercises regulatory, supervisory and disciplinary functions over national federations, clubs, officials and players in Europe.
3. The Appellant and the Respondent together are referred to as the “Parties”.

II. BACKGROUND FACTS

4. Below is a summary of the main relevant facts and allegations based on the Parties’ written submissions, pleadings and evidence adduced during these proceedings. Additional facts and allegations may be set out, where relevant, in connection with the legal discussion that follows. Although the Panel has considered all the facts, allegations, legal arguments and evidence submitted by the Parties in the present proceedings, it refers in this award only to the submissions and evidence it considers necessary to explain its reasoning.
5. On 14 October 2025, the Club sent a letter to the City of Plzeň (the “City of Plzeň”), owner of the Club’s home stadium (the “Stadium”), to request approval to create four graffiti artworks by its supporters (the “Graffiti”) within the Stadium in sector P1, as follows:

“... We would like to inform you and request your permission for an upcoming activity organized by fans who wish to paint the interior of the southern part of the stadium (Sectors P and R) at the Doosan Arena to mark the 114th anniversary of the club’s founding. This continues the tradition from previous years, when partial painting also took place. The fan event is planned for the period from October 20, 2025, to October 31, 2025. The club is aware of this activity.”
6. The request included 4 images showing the proposed Graffiti, as set out below:

Appendix No. 1 Visualization of the proposed paint scheme



7. On 16 October 2025, a meeting took place between representatives of the City of Plzeň and the Club. Following this meeting, the Graffiti was approved, as reflected in the translated minutes thereof:

“Today’s meeting follows up on the request sent on October 14, 2025, regarding the activities of fans who would like to paint part of the interior of the stadium — sectors P and R — in cooperation with the football club as part of the club’s 114th anniversary. Those present discussed the expected course of the work, its coordination and provision by the club, including obligations and compliance with the Lease Agreement for the football section of the Municipal Sports Complex in Štruncovy sady and the sports complex in Luční Street, Article 5, paragraph 1 b). This follows on from the tradition of previous years, when partial painting was carried out to the great satisfaction of all involved.

The work is planned to be carried out between October 20 and 31, 2025.

Based on the request and all the information received, OSI MMP grants its consent to the painting of part of the stadium - sectors P and R.

This consent is issued in accordance with the lease agreement, Article 5, paragraph 1 b).

When carrying out the above-mentioned event, the lessee is obliged to comply with all hygiene, safety, environmental, and fire regulations and, of course, all other obligations arising from the applicable legal regulations. The lessee is obliged to carry out the event in such a way that no damage or risk of damage occurs to the property of the city or to the property of other entities.

The City of Plzeň naturally points out that all costs associated with this event shall be borne by the lessee, i.e. third parties, the lessor and the owner of the property shall not contribute to these costs. This also applies to any additional costs incurred in connection with the painting. The right to reimbursement of these costs does not arise even after the end of the lease.

In the event that the implementation results in an increase in the value of the lessor’s property, you hereby acknowledge and agree that upon termination of the lease, the financial resources used will not be returned or compensated for any increase in value. Consent is only given if the above conditions are accepted ...”.

8. On 6 November 2025, the UEFA Europa League 2025/2026 match between the Club and Fenerbahçe SK (the “Match”) was played in the Stadium and ended on a score of 0-0. An observer of Football Against Racism in Europe (“FARE”) was present (the “FARE Observer”) and, at the conclusion of the Match, informed the UEFA Match Delegate that one of the Graffiti featured a Celtic Cross.
9. On 7 November 2025, the UEFA Match Delegate filed his report in respect of the Match (the “Match Delegate Report”). In addition to mentioning some other issues (such as, *inter alia*, spectators blocking the stairways), the Match Delegate Report described the presence of the Graffiti in sector P1 under the heading “*Discriminatory behaviour (home team) – banners, chanting, etc.*” as follows:

“A FARE observer informed me that he noticed a far right symbol Celtic Cross drawn on the wall of the entrance to the stand in sector P1 with home fans. I went there after the match and took a photo. Picture to follow.”

10. The picture mentioned in the Match Delegate Report is the following:



11. The same circumstance was also reported by the FARE Observer in his own report (the “FARE Observer Report”):
- “- 21:00 kick-off
- 20:36 Incident 1: On the wall of gate P, sector P1 of Stadion města Plzně Viktoria Plzen home fans drew a graffiti depicting a far-right symbol.
 - The Fare observer noticed a far-right symbol, the Celtic Cross, drawn as a graffiti on the wall of gate P, sector P1.
 - On the wall of the gate, a graffiti of the logo of Young Service, a Viktoria Plzen fan group, has been drawn. The logo of the group includes a depiction of a Celtic Cross.
 - The graffiti had been there before the beginning of the match. It has been visible throughout the match.
 - The Celtic Cross is a symbol used by neo-Nazis worldwide and denotes ‘the supremacy of the white race’. It is one of the most widely used racist symbols. In football stadiums, it often appears on banners, signs, scarves or stickers. It is often used as a replacement for the letter ‘O’. ...”.
12. On 7 November 2025, UEFA informed the Club that disciplinary proceedings had been initiated pursuant to Article 55 of the UEFA Disciplinary Regulations (“UEFA DR”) in relation to a potential breach of Article 14 of the UEFA DR (“Racist and/or discriminatory behaviour”) and Article 38 of the UEFA Safety and Security Regulations (“UEFA SSR”) (“Blocking of public passageways”).
13. On 13 November 2025, the Control, Ethics and Disciplinary Body of UEFA (the “CEDB”) issued a decision (the “CEDB Decision”), notified with the grounds on 25 November 2025, finding that the Club’s supporters had breached *inter alia* Article 14(2) of the UEFA DR, on the grounds that they had allegedly engaged in racist and/or discriminatory behaviour during the Match by incorporating a Celtic Cross into one of the Graffiti, and consequently deciding:

- “1. To fine FC Viktoria Plzeň €15,000 and to order the partial closure of FC Viktoria Plzeň’s stadium (i.e. the sector P1), during the next one (1) UEFA club competition match in which FC Viktoria Plzeň will play as host club, for the racist and/or discriminatory behaviour of its supporters. Said stadium closure is suspended during a probationary period of two (2) years, starting from the date of the present decision.*
 - 2. To fine FC Viktoria Plzeň €6,000 for blocking of public passageways.*
 - 3. The above fines in the total amount of €21,000 must be paid into the bank account indicated below within 90 days of communication of this decision.”*
14. On 3 December 2025, the Club filed with the UEFA Appeals Body (“AB”) its appeal against the CEDB Decision, requesting its setting aside.
15. On 18 December 2025, the AB rendered its decision (the “Appealed Decision”), which was notified on 22 January 2026. In its ruling, the AB partially upheld the appeal filed by the Club, and decided to modify the CEDB Decision as follows:
 - “1. To fine FC Viktoria Plzeň €15,000 and to order the partial closure of FC Viktoria Plzeň’s stadium (i.e. the sector P1), during the next one (1) UEFA club competition match in which FC Viktoria Plzeň will play as host club, for the racist and/or discriminatory behaviour of its supporters. Said stadium closure is suspended during a probationary period of two (2) years, starting from the date of the present decision.*
 - 2. The above fine must be paid into the bank account indicated below within 90 days of communication of this decision.*
 - 3. To close disciplinary proceedings opened against FC Viktoria Plzeň for alleged blocking of public passageways. ...”.*
16. In the Appealed Decision the AB found the following:
 - i. with respect to the violation of Article 14(2) DR:
 - “23. First, the Appeals Body highlights that the Appellant itself confirmed that the Celtic Cross may be associated with Neo-nazism, although it specified outside of the Czech Republic. As a result, the Appeals Body is of the view that the Appellant does not challenge that said symbol has the potential to be considered as racist and/or discriminatory.*
 - 24. Then, with respect to the alleged particular Czech cultural context, the Appeals Body recalls that the UEFA Europa League is a UEFA competition and not a domestic Czech competition in which the local context may be relevant. In this respect, the Appeals Body highlights that the regulatory framework of Article 14 DR and its sanctioning regime applies to all UEFA’s member associations and clubs equally irrespective of national legislations and domestic particularities to avoid any inequality of treatment. Furthermore, UEFA competition matches are covered and broadcasted worldwide and are viewed by millions of viewers regardless of their background and cultural ties.*
 - 25. With that being said, in the view of the Appeals Body, none of the elements produced by the Appellant can lead to the conclusion that (i) a Celtic Cross is not a discriminatory and/or racist symbol in Czech Republic and in UEFA competitions, (ii) that a “reasonable onlooker” watching the Match (from the stands or from a television) would not consider that a Celtic Cross is a racist and/or discriminatory*

symbol and (iii) that a “reasonable onlooker” shall take into account the alleged particular local Czech cultural context during a UEFA competition match. The Appeals Body highlights that a reasonable onlooker is “a person equipped with a general knowledge of European football” alone.

- 26. What is more, the Appeals Body highlights that the UEFA disciplinary bodies have consistently found that the display of a Celtic Cross during a UEFA competition match constitutes a violation of Article 14 DR which must be punished.*
- 27. As such, the Appeals Body concurs with the CEDB’s conclusions and is of the opinion that the Celtic Cross symbol painted on the wall of the stadium is in violation of Article 14(2) DR when observed from the perception of the “reasonable onlooker”, in accordance with the well-established jurisprudence of the CAS and the UEFA disciplinary bodies.*
- 28. Considering the above, the Appeals Body finds that the Celtic Cross painted on the wall by the Appellant’s supporters constitutes a violation of Article 14(2) DR, therefore meaning that the Appellant must be punished accordingly”;*

ii. with respect to the violation of Article 38 SSR:

“[...] the Appeals Body finds that the Appellant did not violate Article 38 SSR and consequently concludes that the proceedings against the Appellant for its alleged failure to ensure that the public passageways remain unblocked shall be closed”;

iii. with respect to the appropriate sanction for the violation of Article 14(2) DR:

- “33. As established in Article 23(1) DR, the competent disciplinary body determines the type and extent of the disciplinary measures to be imposed in accordance with the objective and subjective elements of the case, taking into account any aggravating and mitigating circumstances of the offence.*
- 34. Regarding the racist and/or discriminatory behaviour of its supporters, the Appeals Body recalls that the CEDB correctly considered the Appellant’s lack of previous record in the Decision and further notes that, in accordance with the wording of Article 25(2) DR, the previous record of a club or member association counts as an aggravating factor and not as a mitigating circumstance.*
- 35. Then, the Appeals Body notes that the Appellant submitted that the graffiti was approved by the city of Plzen which owns the stadium, only appeared once and for a short duration (created at the end of October 2025 and repainted immediately after the Match). The Appellant further submitted that its visibility was restricted to visitors in one sector, and that it was not accompanied by any other symbols, words, sounds, gestures, visual or virtual images that could represent or suggest ideas or beliefs considered racist and/or discriminatory. Finally, the Appellant argued that it will no longer permit its display in the stadium and will educate its supporters accordingly.*
- 36. Regarding the apparent approval of the graffiti by the city of Plzen, the Appeals Body notes that this is not relevant with respect to the application of the DR in competition matches. This is even more so bearing in mind that the symbol is unequivocally included in the FARE Guide - which provides that “[t]he Celtic Cross is a symbol used by neo-Nazis worldwide and denotes ‘the supremacy of the white race’. It is one of the most widely used racist symbols”- a publicly available document, published online and available to all the football stakeholders. In the view of the Appeals Body, it was the duty of the Appellant to check beforehand whether any*

racist and/or discriminatory symbol was displayed in the proposed graffiti before submitting the request to the city of Plzen.

37. *Going further, the Appeals Body cannot accept that the incident was minimal. While it is true that it was not accompanied by additional symbols or chants, the graffiti was in place for a week at least, i.e. not a minimal duration, and was well visible for all the spectators that passed through the relevant P sector. Furthermore, the Appeals Body notes that in one of the available videos taken from an opposite stand, the Celtic Cross is also visible. Therefore, it is not true that the visibility of the graffiti was restricted to one sector only.*
38. *Additionally, while appreciating the removal by the Appellant of said symbol after the Match and for its commitment to educate its supporters, the Appeals Body is of the view that the display of such symbol cannot be minimalised as any symbol associated with Neo-nazism carry deeply offensive and harmful connotation, being a clear symbol of hatred and remembrance of historical atrocities that can cause significant moral and psychological distress to those who witness it. The display of such a symbol is incompatible with the values of dignity, respect, and inclusivity that UEFA as per its statutory objectives must uphold and has no place in UEFA competition matches.*
39. *Regarding the sanction imposed by the CEDB, the Appeals Body does not find it disproportionate bearing in mind that as stated by the CEDB, “(...) a combined fine and a sanction impacting the attendance of supporters apply a minima in cases where a racist and/or a discriminatory incident occur, regardless of the actions taken by the relevant club, the magnitude of the offence, the eventual repetition and/or the nature of the incident” (emphasis added).*
40. *In view of all the above, considering that the CEDB correctly assessed the nature and severity of the offence, the Appeals Body therefore concludes that the fine of €15,000 and the partial closure of the Appellant’s stadium (i.e. the sector P1) for the next one (1) UEFA club competition match in which the Appellant will play as host club under a probationary period of two (2) years, is proportionate and appropriate in the present case for the racist and/or discriminatory behaviour of its supporters. The Appeals Body particularly concurs with the CEDB that the suspension of the stadium partial closure for a probationary period of two (2) years is a proportionate solution that takes into account that this is the Appellant’s first violation and also enables the Appellant to educate its supporters in order to provide them “with an opportunity to change their behaviour and act in a respectful manner, abiding by UEFA’s rules and regulations”.*
41. *Considering all the above, the appeal is partially upheld concerning the violation of Article 38 SSR. However, a sanction for the violation of Article 14(2) DR remains appropriate and is hereby confirmed.”*

III. THE PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

17. On 2 February 2026, the Club filed with the Court of Arbitration for Sport (“CAS”) a Statement of Appeal, pursuant to Article R47 of the Code of Sports-related Arbitration (the “CAS Code”), to challenge the Appealed Decision. In its Statement of Appeal, the Club, *inter alia*, requested that the case be submitted to a Sole Arbitrator.

18. On 5 February 2026, the CAS Court Office acknowledged receipt of the Statement of Appeal and, *inter alia*, invited the Respondent to express its position with respect to the appointment of a Sole Arbitrator, as requested by the Appellant.
19. On 12 February 2026, the Appellant filed its Appeal Brief.
20. On 17 February 2026, the Respondent sent a letter to the CAS Court Office attaching the Power of Attorney and stating that it did not agree to submit the present case to a Sole Arbitrator.

“... considering the nature of the disciplinary proceedings at issue (i.e. racism and other discriminatory conduct within the meaning of Article 14 of the UEFA Disciplinary Regulations), as well as the importance of ensuring a consistent application of those regulations in such a sensitive matter ...”.
21. On 17 February 2026, the CAS Court Office sent a letter to the Parties indicating that, in light of the Respondent’s position, the issue of the composition of the Panel would be decided by the President, or her Deputy, of the Appeals Arbitration Division.
22. On the same 17 February 2026, the CAS Court Office informed the Parties that the President of the Appeals Arbitration Division had decided to refer the matter to a three-member panel, in light of *“the seriousness of the charges retained against the Appellant, i.e. alleged racism and other discriminatory conduct”* and of the fact that, *“this matter being subjected to the application of Article R65.2 of the Code, ... the Parties will not be requested to pay advance of costs”*.
23. On 18 February 2026, the Appellant nominated Mr Jeffrey G. Benz, Attorney-at-Law and Barrister in London, United Kingdom, as an arbitrator.
24. On 23 February 2026, the Respondent nominated Mr Oliver Jaberg, Attorney-at-Law in Aarau, Switzerland, as an arbitrator.
25. On 16 March 2026, the Respondent filed its Answer.
26. On 17 March 2026, the CAS Court Office acknowledged receipt of the Answer and invited the Parties to indicate whether they preferred a hearing to be held in this matter or for the Panel to issue an award based solely on the Parties’ written submissions. In addition, the Parties were invited to indicate whether they requested a case management conference (CMC) with the Panel in order to discuss any procedural and evidentiary issues, as well as the preparation of the hearing.
27. On 24 March 2026, the Appellant sent a letter to the CAS Court Office expressing its preference that both a hearing and a CMC be held in the present matter.
28. On 25 March 2026, the Respondent sent the following e-mail to the CAS Court Office:

“... UEFA understands from the Appeal Brief that the Appellant has not requested any evidence to be taken at a hearing.

UEFA notes in particular that the Appeal Brief does not indicate any intention to call Dr Svoboda

to testify at a hearing on the report he prepared for the UEFA Appeals Body proceedings, which was submitted as Exhibit A-9. UEFA does not rely on any witness or expert evidence.

In light of the above, and considering that the case file contains all the elements necessary for the Panel to confirm the Decision under Appeal, UEFA considers that the Panel can deem itself sufficiently well-informed to issue its award based solely on the Parties' written submissions, without the need to hold a hearing or a case management conference (Article R57(2) of the CAS Code)."

29. On 26 March 2026, the CAS Court Office informed the Parties that, pursuant to Article R54 of the CAS Code and on behalf of the Deputy President of the CAS Appeals Arbitration Division, the CAS Panel appointed to hear the consolidated proceedings had been constituted as follows:

President: Prof. Luigi Fumagalli, Professor and Attorney-at-Law, Milan, Italy
Arbitrators: Mr Jeffrey G. Benz, Attorney-at-Law and Barrister, London, United Kingdom
Mr Oliver Jaberg, Attorney-at-Law, Aarau, Switzerland.

30. On 22 April 2026, the CAS Court Office informed the Parties that the Panel, pursuant to Article R57 of the CAS Code, had decided to hold a hearing in this case.
31. On 29 April 2026, the CAS Court Office, after consultation with the Parties, confirmed that the hearing would be held by video conference on 4 June 2026.
32. On 11 May 2026, the CAS Court Office issued an order of procedure (the "Order of Procedure") on behalf of the President of the Panel and invited the Parties to return a signed copy of it, which the Appellant did on 15 May 2026, and the Respondent on 18 May 2026. In the letter transmitting the Order of Procedure to the Parties, the CAS Court Office noted, on behalf of the Panel, that, since no procedural issues needed to be addressed ahead of the hearing, no CMC would be held.
33. On 1 June 2026, the Appellant transmitted to the CAS Court Office a report issued by UEFA's disciplinary officials in relation to another complaint referred to the Match, concerning a banner displayed by the supporters of the Club. According to the Appellant, such report was relevant for the purposes of assessing the proper role of context in the application of Article 14 of the UEFA DR and could not be considered as a new submission or as new evidence pursuant to Article R57 of the CAS Code. It therefore requested the Panel to admit it to the case file.
34. On 3 June 2026, the Respondent objected to the admissibility of the filing of the report made by the Appellant on 1 June 2026.
35. On 3 June 2026, the CAS Court Office informed the Parties that the issue of admissibility of the Appellant's filing would be addressed by the Panel at the outset of the hearing.
36. On 4 June 2026, the hearing was held by video conference. The Panel was assisted by Mr Fabien Cagneux, Managing Counsel at CAS. The Panel was joined at the hearing by:

- i. for the Appellant: Mr Zdeněk Beránek and Mr Jiri Cerny, counsel, and Mr Jaromir Hamouz, Club's representative;
 - ii. for the Respondent: Mr Antonio Rigozzi and Mr Patrick Pithon, counsel, and Mr Wallis Delattre, UEFA representative.
37. At the hearing, the Parties confirmed that they had no objection to the appointment of the Panel. Then, the Panel, as a preliminary matter, after hearing the Parties with respect to the filing made by the Appellant on 1 June 2026, indicated that the document provided was not admitted to the case file, as Article R56 of the CAS Code was deemed applicable and the conditions therein contemplated were not satisfied, for the reasons to be further detailed in the final award.
38. The Parties, thereafter, made submissions in support of their respective case, insisting for the granting of the reliefs sought.
39. At the conclusion of the hearing, the Parties confirmed that they had no objection to the way the proceedings had been conducted and that their right to be heard had been respected.

IV. THE POSITION OF THE PARTIES

40. The following outline of the Parties' positions is illustrative only and does not necessarily comprise every submission advanced by the Parties. The Panel, however, has carefully considered all the submissions made by the Parties, whether or not there is specific reference to them in the following summary.

A. The Position of the Appellant

41. In its Appeal Brief the Club requested the Panel to:
- “(i) Set aside the decision of the UEFA Appeals Body dated 18 December 2025 in its entirety insofar as it confirms a violation of Article 14(2) of the UEFA Disciplinary Regulations;*
 - (ii) Annul the disciplinary sanctions imposed on the Appellant, namely:*
 - The fine of EUR 15,000;*
 - The partial stadium closure (sector P1), even if suspended.*
 - (iii) Alternatively, to reduce, substantially, the sanction imposed on the Appellant;*
 - (iv) Order UEFA to bear all the costs of the related arbitration proceedings;*
 - (v) Order UEFA to contribute to the Appellant's legal and other expenses incurred in connection with this appeal.”*
42. The position of the Appellant can be summarised as follows:
- i. the assessment of racist or discriminatory conduct is based on the “*reasonable onlooker test*”, as consistently applied in CAS and UEFA case law. The “*reasonable onlooker*” is a hypothetical, well-informed observer, equipped with relevant legal and historical knowledge, who evaluates the objective meaning of

words or symbols. Importantly, this assessment must take into account the full context of the situation (what occurred, by whom, how, when, and against which background), as context is a key element in determining whether conduct is discriminatory;

- ii. during the Match no conduct suggesting neo-Nazi ideology or racial supremacy was observed, aside from the presence of a Celtic Cross noted by the FARE Observer. The symbol appeared in a neutral black-and-white form, without additional elements such as colours, writings, chants, banners, or behaviour that could indicate discriminatory intent. In addition, that symbol was only a marginal part of the Graffiti, covered to a large extent by its central, and main, part, which is capturing the attention of any observer;
- iii. an expert assessment confirms that in the Czech Republic the Celtic Cross is not inherently associated with racism or discrimination, but is widely used in advertising, business logos and everyday contexts, including football-related promotions. Under the “*reasonable onlooker test*”, the symbol must be evaluated in its full context. In this case, the Celtic Cross was only a minor element of a larger Graffiti, approved in advance, and was not accompanied by any discriminatory behaviour, chants, symbols, or intent during the Match. The meaning of symbols varies across cultural contexts and inclusion in the FARE guide does not automatically render a symbol prohibited, as each case must be assessed individually. A well-informed reasonable onlooker, aware of these variations and of the broader circumstances, would not rely on a superficial interpretation. Therefore, considering the absence of any aggravating factors and the overall context, the use of the Celtic Cross could not be regarded as racist or discriminatory and no breach of Article 14(2) DR should have been established;
- iv. the AB did not explain why the isolated use of the Celtic Cross, acknowledged to be unaccompanied by chants or other symbols, should constitute a breach. Furthermore, the argument on contextual interpretation was misunderstood: the Club did not concede that the symbol is inherently neo-Nazi, but rather that its meaning depends on context, which in this case was neutral. Finally, with respect to prior UEFA case law, no specific comparisons were provided and past cases involved materially different contexts with additional incriminating elements. Therefore, those precedents (CEDB Decision of 32395 of 28 March 2019 – DC 32395; CEDB Decision of 31 October 2023 – DC 37676; CEDB Decision of 10 November 2023 – DC 37737) cannot be directly applied to the present case. On the other hand, in support of the Club’s position, reference could be made to the following UEFA cases: Decision of 13 February 2014 – CSKA Moscow; Decision of 25 August 2017 – GNK Dinamo; and Decision of 29 August 2013 – FC Steaua Bucureşti;
- v. even if a breach of Article 14(2) DR is established, the sanction should be reduced in light of the following mitigating factors: (i) the Graffiti had very limited visibility, (ii) it was not shown on television and (iii) it was promptly repainted, once identified as potentially controversial. Its limited impact is further evidenced by the fact that even the Match Delegate did not notice it without being alerted.

B. The Position of the Respondent

43. In its Answer to the appeal, the Respondent requested the CAS to hold that:

- i. *The Appeal filed by FC Viktoria Plzeň and all of its prayers for relief, to the extent they are admissible, are dismissed.*
- ii. *The UEFA Appeals Body Decision of 18 December 2025 is upheld in its entirety.*
- iii. *FC Viktoria Plzeň shall bear all arbitration costs incurred with the present proceedings, if any, and pay a significant contribution towards the legal costs incurred by UEFA in connection with these proceedings.”*

44. In support of its position, the Respondent submits that the undisputed display of the Graffiti containing a Celtic Cross, created by the Appellant’s supporters and visible during the Match, constitutes a breach of Article 14 UEFA DR when assessed under the objective “*reasonable onlooker*” test. At the same time, the Appellant’s reliance on context, expert evidence, and prior case law is irrelevant, since the specific version of the Celtic Cross is inherently discriminatory and widely associated with white supremacist ideology, such that its meaning does not depend on accompanying conduct. In particular:

- i. as to the fact that “*the display of the graffiti constitutes a breach of article 14 UEFA DR*”, it is noted that certain facts are undisputed: the Graffiti was displayed in sector P1 of the Stadium and it was visible during the Match, it contained a Celtic Cross and it was created by the Appellant’s supporters. The position of the Appellant is inconsistent with the proper application of the “*reasonable onlooker*” test. The correct legal standard to be applied is to be identified and shows that the Graffiti meets the threshold required under it; the Appellant’s reliance on prior case law is misplaced; and the display of the Graffiti during the Match constitutes a breach of Article 14 of the UEFA DR. Specifically:
 - a. “*the test to be applied in the context of Article 14(1) UEFA DR*” follows the “*reasonable onlooker*” approach, as consistently adopted in CAS case law. This test is objective and refers to a well-informed observer who evaluates the facts *ex post*, taking into account all relevant information, including historical and contextual elements. Importantly, intent is not required to establish a violation; the focus is on whether the conduct objectively constitutes an insult to human dignity on discriminatory grounds. The Appellant’s reliance on the Czech cultural context and the absence of additional extremist behaviour must be rejected, since domestic perceptions are irrelevant in a pan-European competition governed by uniform standards. Allowing such contextual relativism would undermine the consistency and purpose of Article 14. Similarly, the expert assessment suggesting that the Celtic Cross is not perceived as racist in the Czech Republic is irrelevant. While context may be considered where a symbol is ambiguous and open to multiple interpretations, it plays only a limited role when a symbol is widely recognised as discriminatory. In such cases, the burden shifts to the party invoking an alternative meaning to provide clear and convincing evidence. In addition, symbols may be used in coded ways to conceal discriminatory messages, which must still be addressed;

- b. *“the Graffiti meets the test of Article 14(1) UEFA DR”*: the Club’s own acknowledgment that the Celtic Cross may be perceived as linked to neo-Nazi ideology already undermines its position. Despite this, the Club attempts to argue that the symbol used in the Graffiti is not inherently racist, relying on expert evidence and examples of non-discriminatory uses, such as commercial or cultural contexts. Two materially different versions of the Celtic Cross must be distinguished: a traditional Christian symbol and a stylised version widely associated with white supremacist ideology. The Graffiti clearly depicts the latter, which is broadly recognised as a racist symbol, comparable to others such as the swastika or “88”, and whose discriminatory meaning is intrinsic and does not depend on context. Accordingly, the Club’s arguments regarding the symbol’s size, its inclusion within a larger artwork, the absence of additional extremist behaviour, or its alleged use in other non-discriminatory settings, are irrelevant. Reliance on the Czech cultural context and the expert assessment must also be dismissed, since they conflate distinct symbols and fail to justify the use of the specific version displayed. The broader context, including the involvement of an ultra supporter group linked to other extremist symbols, reinforces the discriminatory interpretation. Therefore, the Club has failed to provide convincing evidence that the symbol had any alternative meaning: in conclusion, the Graffiti contained a symbol that is objectively racist and discriminatory, constituting a breach of Article 14 of the UEFA DR;
- c. *“UEFA consistently sanctions clubs displaying a Celtic Cross”*: the Club’s argument that prior disciplinary cases were different, because they involved additional extremist symbols or conduct, is unfounded, as it would effectively allow the standalone use of discriminatory symbols. The white supremacist version of the Celtic Cross is intrinsically discriminatory, meaning that its racist nature is established independently of any accompanying behaviour. Consequently, there is no legal requirement – under CAS case law or UEFA practice – for additional extremist elements to be present in order to find a breach of Article 14. In addition, the Club misinterprets prior decisions. In cases such as CSKA Moscow, GNK Dinamo, and Steaua București, UEFA disciplinary bodies assessed the Celtic Cross as a racist symbol in its own right, regardless of other elements. Moreover, additional decisions (e.g., HNK Rijeka and Legia Warszawa) confirm that sanctions have been imposed solely for displaying the Celtic Cross, even in the absence of other discriminatory conduct. Therefore, UEFA’s practice is consistent: the display of the Celtic Cross alone is sufficient to constitute a violation. Allowing otherwise would legitimise a symbol widely associated with white supremacist ideology. Therefore, the mere display of the symbol is considered to convey racist and discriminatory messages and is incompatible with UEFA’s regulations;
- d. in summary, to the comfortable satisfaction of a reasonable onlooker, the Graffiti clearly displayed a version of the Celtic Cross widely recognised as associated with white supremacist and neo-Nazi groups, and therefore constituted a symbol with racist and discriminatory connotations. It follows that the display of such a symbol amounts to an insult to human dignity on

- grounds including race, religion, or ethnic origin under Article 14 of the UEFA DR. Applying the principle of strict liability, the Club is responsible for the conduct of its supporters and must be sanctioned accordingly;
- ii. as to the request of a reduction of the sanction imposed on the Appellant, it is noted that the Appellant itself has not demonstrated that the sanction is manifestly excessive, which alone undermines its request for reduction. In addition, the mitigating factors invoked by the Appellant are not present in this case:
- a. the limited visibility of the Graffiti is irrelevant, since the seriousness of the offence lies in the nature of the symbol, not in how many spectators saw it. In any event, the Graffiti was present for at least a week and visible to spectators in and beyond the relevant sector;
 - b. repainting the Graffiti is not accepted as mitigating factor, as it occurred only after disciplinary proceedings had begun and therefore does not reflect genuine remedial action;
 - c. besides, the Graffiti was created with the Appellant's prior approval, which indicates at best negligence and at worst a conscious disregard of the symbol's meaning; this undermines the Appellant's claim of actively combating discrimination. Given that, the sanction is fully justified, proportionate, and should be confirmed, if not considered lenient in light of the circumstances.

V. JURISDICTION

45. According to Article R47, first paragraph of the CAS Code:

"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."

46. The jurisdiction of CAS is contemplated by the UEFA Statutes as follows:

Article 61(1)

"The CAS shall have exclusive jurisdiction, to the exclusion of any ordinary court or any other court of arbitration, to deal with the following disputes in its capacity as an ordinary court of arbitration:

a) disputes between UEFA and associations, leagues, clubs, players or officials; [...]"

Article 62(1)

"Any decision taken by a UEFA organ may be disputed exclusively before the CAS in its capacity as an appeals arbitration body, to the exclusion of any ordinary court or any other court of arbitration."

47. The jurisdiction of CAS is not disputed by the Parties and is confirmed by the signing of the Order of procedure by both parties. As a result, this Panel has jurisdiction to hear the appeal filed by the Club against the Appealed Decision.

VI. ADMISSIBILITY

48. Article 62 (3) of the UEFA Statutes provides as follows:

“The time limit for appeal for appeal to the CAS shall be ten days from the receipt of the decision in question.”

49. In the present matter, the grounds of the Appealed Decision were notified to the Appellant on 22 January 2026, and the appeal was filed on 2 February 2026 in compliance with Articles 62 (3) of the UEFA Statutes and R32 (1) of the Code. Furthermore, the admissibility of the Appellant’s appeal is not challenged by the Respondent. The Statement of Appeal also complied with the requirements of Articles R47, R48 and R64(1) of the CAS Code, including the payment of the CAS Court Office fee.

50. It follows that the appeal is admissible.

VII. APPLICABLE LAW

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

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

52. Pursuant to Article 63(2) of the UEFA Statutes:

“[...] proceedings before the CAS shall take place in accordance with the Code of Sports-related Arbitration of the CAS. CAS shall primarily apply the UEFA Statutes, rules and regulations and, subsidiarily, Swiss law. In addition, any party before CAS shall be entitled to raise mandatory provisions of foreign law in accordance with Article 19 of the Swiss Private International Law Act, which may include European Union public policy laws.”

53. As a result, the Panel finds that the various regulations of UEFA are primarily applicable. Swiss law applies subsidiarily.

VIII. SCOPE OF THE PANEL’S REVIEW

54. According to Article R57, first paragraph of the CAS Code,

“The Panel has full power to review the facts and the law. It may issue a new decision which replaces the decision challenged or annul the decision and refer the case back to the previous instance. ...”.

IX. PRELIMINARY ISSUES

55. In the course of the arbitration, just days before the hearing, a procedural issue arose, regarding the request of the Appellant that a report prepared by disciplinary officers of UEFA with respect to other aspects of the Match be admitted to the case file. The Respondent opposed the request and asked the Panel to exclude that report from the case file. The Panel announced at the hearing its decision not to admit the filing, with reasons to be explained in the final award.
56. The Panel in support of its decision found (i) that the report provided by the Appellant was captured by Article R56 of the CAS Code, and (ii) that the conditions established by that provision for the admission of the filing were not satisfied. In fact:
- i. Article R56 of the CAS Code represents a distinctive feature of the CAS system, directly linked to the need to ensure in sports arbitration a quick and efficient resolution of a dispute. It therefore provides that the “*appeal and answer [are] complete*”, and therefore that, subject to some exceptions (point ii below), “*the parties shall not be authorized to supplement or amend their requests or their argument, to produce new exhibits, or to specify further evidence on which they intend to rely after the submission of the appeal brief and of the answer*”. The report provided by the Appellant falls squarely in that provision: it constitutes undeniably a “*new exhibit*” and was meant to give evidence of the attitude adopted by some UEFA disciplinary officers when it came to the application of Article 14 of the UEFA DR: it relates more to administrative practice, than to disciplinary jurisprudence. As a result, the conditions established by Article R56 of the CAS Code had to be satisfied;
 - ii. as an exception to the prohibition “*to produce new exhibits, or to specify further evidence on which [the Parties] intend to rely*” after the submission of the appeal brief and of the answer, Article R56 of the CAS Code provides for the possibility for “*the parties [to] agree otherwise*” or for the President of the Panel to order otherwise “*on the basis of exceptional circumstances*”. In the present case, there is clearly no agreement of the Parties to deviate from the prohibition established by Article R56 of the CAS Code. As a result, the admission to the case file of the report submitted by the Appellant was subject to the showing of “*exceptional circumstances*”. The President of the Panel, comforted by the other members of the Panel, found that no such circumstances existed. In fact, that report was available to the Appellant as early as on 12 January 2026, *i.e.* before the date on which the Appeal Brief was filed (12 February 2026: para. 19 above); and, even assuming that an evidentiary need (*e.g.*, to rebut an unexpected submission) arose after the Answer of the Respondent was submitted on 16 March 2026 (para. 25 above), no reason was given to explain why the document was submitted only on 1 June 2026, three days before the hearing. As a result, the conditions established by Article R56 of the CAS Code were not satisfied, and the filing of the report submitted by the Appellant on 1 June 2026 had to be declared inadmissible.

X. MERITS

A. The issues

57. These proceedings concern the Appealed Decision, whereby the Appellant was found responsible for a violation of Article 14 of the UEFA DR and sanctioned with a fine of EUR 15,000 and a suspended partial closure of its stadium. The Appellant denies the commission of the violation and contends that in any case the sanction should be reduced. The Respondent maintains that the Appealed Decision is correct and should be confirmed.
58. As a result, the Panel has to answer two key questions:
- i. is the Appellant responsible for a violation of Article 14 of the UEFA DR?
 - ii. if so, what is the sanction to be applied for such violation?
59. The Panel will examine those questions in sequence.

i. *Is the Appellant responsible for a violation of Article 14 of the UEFA DR?*

60. As mentioned, the Appellant was found responsible for a violation of Article 14 [*“Racism and other discriminatory conduct”*] of the UEFA DR, which so provides:
- “1 Any entity or person subject to these regulations who insults the human dignity of a person or group of persons on whatever grounds, including skin colour, race, religion, ethnic origin, gender or sexual orientation, incurs a suspension lasting at least ten matches or a specified period of time, or any other appropriate sanction.
 - 2 If one or more of a member association or club’s supporters engage in the behaviour described in paragraph 1, the member association or club responsible incurs a minimum of a fine and either a partial stadium closure or a ban from selling tickets to its away supporters.
 - 3 If the circumstances of the case require it, the competent disciplinary body may impose any other additional appropriate disciplinary measures on the member association or club responsible, such as the playing of one or more matches behind closed doors, a stadium closure, the forfeiting of a match, the deduction of points and/or disqualification from the competition.
 - 4 If the match is suspended by the referee because of racist and/or discriminatory conduct, the match may be declared forfeit.
 - 5 The above disciplinary measures may be combined with a community football service and/or specific directives, such as the use of banners and/or the implementation of preventive measures, aimed at tackling racism and other discriminatory conduct.”
61. Such conclusion was reached with respect to the Graffiti, as painted on the wall of a specific sector of the Club’s home stadium, which includes a Celtic Cross (para. 10 above).
62. The Appellant disputes the conclusion reached by the AB (*“that the Celtic Cross painted on the wall by the Appellant’s supporters constitutes a violation of Article 14 (2) DR”*: point 28 of the Appealed Decision), by submitting that, under the applicable test (the “reasonable onlooker test”), the displaying of the Celtic Cross painted in the Graffiti could

not be regarded as racist or discriminatory, and therefore did not breach Article 14 of the UEFA DR. Such submission is based on the following elements:

- i. during the Match no conduct suggesting neo-Nazi ideology or racial supremacy was observed;
 - ii. the Celtic Cross appeared in the Graffiti only in a neutral form and as a marginal part thereof, being covered to a large extent by the central part of the Graffiti, and its presence was not immediately noticeable. In any case, the Graffiti was soon repainted after the Match;
 - iii. there is nothing to show a discriminatory or racist intent connected to the displaying of the Celtic Cross;
 - iv. in the Czech culture the Celtic Cross is not inherently associated with racism or discrimination but is widely used in normal contexts and the meaning of a symbol, under the “reasonable onlooker test”, must be determined in its full context.
63. The Panel does not agree with the Appellant’s submissions and finds that the displaying of the Celtic Cross amounted to a violation of Article 14 of the UEFA DR. The Panel is led to this conclusion for the following reasons:
- i. the CAS jurisprudence has dealt on several occasions with the meaning of Article 14 of the UEFA DR and clarified (*e.g.* in CAS 2013/A/3324 & 3369; CAS 2015/A/4256; and CAS 2019/A/6547) that:
 - a. two elements must be satisfied before sanctions can be imposed:
 1. there must be an insult to human dignity of either a person or a group of persons;
 2. the insult must be on the ground of, *inter alia*, either race or origin;
 - b. the insult can be conveyed by whatever means;
 - c. it is not necessary for an offence to be committed under Article 14 of the UEFA DR to prove that the person charged intended to insult: it is sufficient that she or he did insult;
 - d. whether or not there has been an insult qualifying for sanctions under Article 14 of the UEFA DR depends on the perception of a “reasonable onlooker”, well informed and acquainted with legal and historical knowledge: this test is therefore objective and not subjective, since any alternative approach which relies upon the subjective appreciation of an actual onlooker or audience would be destructive of the principle of legal certainty and contravene the principle of equal treatment;
 - e. to determine whether a behaviour constitutes a racial insult, all the circumstances must be considered;
 - f. if a message is objectively and intrinsically racist, a Club responsible for it (because of the behaviour of its supporters) cannot escape the

consequences just because few of those who saw it did not understand its true meaning;

- ii. the Celtic Cross included in the Graffiti has historical and factual grounds for being considered objectively as evocative of allegiance to Nazi ideology and therefore intrinsically of a discriminatory nature, on racial or ethnic grounds. The connection of the Celtic Cross (whatever its historical origin or additional meanings) to Nazi ideology has also been recognised by Dr Ivo Svoboda, in his expert assessment filed by the Appellant, where he indicated that:

“In the period of World War II, when some Western European nationals of countries with Celtic tradition collaborated with the Nazi Germany and were involved in its armed forces, the Celtic cross was also used as a symbol. According to a special edition of Deutsche Militärzeitschrift devoted to Weapons of SS of 2006 and J. Chmelik’s publication titled “Symbolism of Extremist Movements”, Celtic cross was used as the badge of the 33rd Division of SS “Charlemagne”, consisting of members of French nationality. [...]

[...] Celtic cross used in the extremist right-wing environment is to represent the common cultural heritage of the Nordic Caucasian race. In this sense this symbol is also used by current neo-Nazis. Celtic cross also served as one of the most commonly used symbols in the racist part of the skinhead subculture (including neo-Nazi skinheads), the same symbol was also used in the symbology of the neo-Nazi terrorist organization Combat 18”;

- iii. in that respect, the FARE Guidebook (June 2024 edition, page 19), filed by the Appellant in this arbitration, expressly mentions the Celtic Cross as:

“a symbol used by neo-Nazis worldwide and denotes ‘the supremacy of the White race’. It is one of the most widely used racist symbols. In football stadiums, it often appears on banners, signs, scarves or stickers”.

- iv. even though Dr Svoboda underlines that the Celtic Cross may be used in different contexts, no such other context appears to justify to a reasonable onlooker its inclusion in the Graffiti.

64. The Panel remarks that, given that the Celtic Cross is generally associated with a racist context, its insulting meaning has been *prima facie* established, unless there is compelling proof to the contrary, under specific and exceptional circumstances, to be offered by the Appellant.

65. In this case no such circumstances have been proven to the level allowing a departure from the objective perception of the Celtic Cross as a racist symbol:

- i. the fact that the City of Plzeň approved it is irrelevant in the context of UEFA competitions, and for the application of the disciplinary rules in force in their respect, which are called to be applied uniformly across Europe;
- ii. in the same way, any perception of the Celtic Cross in the Czech culture as not associated with Nazi ideology, even though far from being established, would be irrelevant;
- iii. the absence of additional racist behaviours by the Club’s supporters simply means that no other violations could be attributed to the Club;

- iv. the repainting of the Graffiti shortly after the match and upon the opening of disciplinary proceedings by UEFA indicates in itself that, upon reflection, the link between the Celtic Cross and racism had become apparent;
 - v. the group of supporters of the Club (the “Young Service”) does not appear to gather promoters and practitioners of Celtic culture (music, literature or otherwise) in the Czech Republic.
66. Finally, the Panel underlines that the display of a Celtic Cross has been consistently held to amount to a violation of Article 14 of the UEFA DR by the UEFA disciplinary bodies. In relation to the present case, the Panel finds that the findings in the AB decision of 22 January 2014 (regarding Ajax) are particularly relevant. In that case, the hearing body found that, while a non-racist depiction of symbols widely recognised as references to the Nazi era and white supremacism may be possible, no symbol is allowed in UEFA competitions if it is likely to be understood by a large number of spectators as a political opinion or a reference to extremist and discriminatory ideologies.
67. In conclusion, therefore, the Panel holds that the Club, liable for the actions of its supporters, breached Article 14 of the UEFA DR, and should be sanctioned accordingly.

ii. What is the sanction to be applied for such violation?

68. As a result of the foregoing, the Panel needs to identify the consequences to be applied to the Club for the violation for which it has been found responsible.
69. Article 14 of the UEFA DR describes the sanctions that can be imposed on a club responsible for “*Racism and other discriminatory conduct*”. They are the following:
- i. a fine and either a partial stadium closure or a ban from selling tickets to its away supporters (para. 2);
 - ii. if the circumstances of the case require it, any other additional appropriate disciplinary measures, such as the playing of one or more matches behind closed doors, a stadium closure, the forfeiting of a match, the deduction of points and/or disqualification from the competition (para. 3);
 - iii. if the match is suspended by the referee because of racist and/or discriminatory conduct, the match may be declared forfeit (para. 4);
 - iv. the above disciplinary measures combined with a community football service and/or specific directives, such as the use of banners and/or the implementation of preventive measures, aimed at tackling racism and other discriminatory conduct (para. 5).
70. In general terms, under Article 6(1) of the UEFA DR:
- “The following disciplinary measures may be imposed on member associations and clubs:*
- a. warning;*
 - b. reprimand;*
 - c. fine;*

- d. *ban from selling tickets to supporters for away matches;*
- e. *annulment of the result of a match;*
- f. *order that a match be replayed;*
- g. *deduction of points (for the current and/or a future competition);*
- h. *order that a match be forfeited;*
- i. *playing of a match behind closed doors;*
- j. *full or partial stadium closure;*
- k. *playing of a match in a third country;*
- l. *withholding of revenues from a UEFA competition;*
- m. *prohibition on registering new players in UEFA competitions;*
- n. *restriction on the number of players that a club may register for participation in UEFA competitions;*
- o. *disqualification from competitions in progress and/or exclusion from future competitions;*
- p. *withdrawal of a title or award;*
- q. *withdrawal of a licence;*
- r. *community football service”.*

71. Article 23 of the UEFA DR provides that

- “1. *The competent disciplinary body determines the type and extent of the disciplinary measures to be imposed in accordance with the objective and subjective elements of the offence, taking account of both aggravating and mitigating circumstances [...].*
- 3. *Disciplinary measures can be reduced or increased by the competent disciplinary body on the basis of the circumstances of the specific case. In the case of offences related to Article 14(2), the competent disciplinary body may take into consideration the implementation of ...”.*

72. The UEFA disciplinary bodies, eventually in the Appealed Decision, imposed on the Club a fine of EUR 15,000 and a (suspended on probation for two (2) years) partial closure of the stadium: in other words, the AB confirmed the application of a sanction specifically contemplated by Article 14(2) of the UEFA DR. The Appellant, however, considers that the UEFA disciplinary bodies (the CEDB first, and subsequently the AB), in setting that sanction, failed to take into account mitigating circumstances.
73. Contrary to the Appellant’s submission, the Panel finds that the UEFA bodies appear to have taken into account all relevant factors which needed to be considered or had been referred to by the Club, even if only to dismiss them as irrelevant, when assessing the applicable sanction: the absence/existence of previous disciplinary record; the approval of the Graffiti by the City of Plzeň; the limited visibility of the Graffiti; its immediate repainting; the absence of racist chants or gestures by the public.
74. As a result, the disciplinary bodies do not appear to have abused the discretion they had under the UEFA DR in setting the measure of the sanction, in the pursuit of one of the objectives of UEFA, which is to “*promote football in Europe in a spirit of peace, understanding and fair play, without any discrimination on account of politics, gender, religion, race or any other reason*” (Article 2(1)(b) of the UEFA Statutes).

75. In that regard, this Panel notes and agrees with the *dictum* in the award of 21 May 2010, CAS 2009/A/1870, at para. 125, under which “*the measure of the sanction imposed by a disciplinary body in the exercise of the discretion allowed by the relevant rules can be reviewed only when the sanction is evidently and grossly disproportionate to the offence (see TAS 2004/A/547, §§ 66, 124; CAS 2004/A/690, § 86; CAS 2005/A/830, § 10.26; CAS 2005/C/976 & 986, § 143; 2006/A/1175, § 90; CAS 2007/A/1217, § 12.4)*”. As a result, this CAS Panel “*would not ... ‘tinker’ with a well-reasoned sanction, i.e. to substitute a sanction of 17- or 19-months’ suspension for one of 18*” (CAS 2011/A/2518, para 10.7, with reference to CAS 2010/A/2283, para 14.36).
76. In light of the foregoing, this Panel finds it improper to interfere with the discretion exercised by the AB: the sanction imposed on the Club appears to be proper and proportionate to the violation for which the Club was found responsible.
77. As a result, the Panel holds that the sanction imposed on the Club was proper and shall remain in force.

B. Conclusion

78. In light of the foregoing, the Panel concludes that the appeal must be dismissed and the Appealed Decision confirmed.

XI. COSTS

(...)

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by FC Viktoria Plzeň on 2 February 2026 against the decision rendered on 18 December 2025 and notified on 22 January 2026 by the UEFA Appeals Body is dismissed.
2. (...).
3. (...).
4. All other and further motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland

Date: 5 October 2026

THE COURT OF ARBITRATION FOR SPORT

Luigi Fumagalli
President of the Panel

Jeffrey G. Benz
Arbitrator

Oliver Jaberg
Arbitrator