



TAS / CAS

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

CAS 2024/A/10445 El Zamalek Sporting Club v. Ferjani Sassi & Al Duhail SC

ARBITRAL AWARD

delivered by

COURT OF ARBITRATION FOR SPORT

seating in the following composition:

Sole Arbitrator: Mr. Sofoklis P. Pilavios, Attorney-at-law, Athens, Greece

in the arbitration between

El Zamalek Sporting Club, Egypt

Represented by Mr. Nassr Eldin Azzam, Sport Makers Law Firm, Attorney-at-law, Cairo, Egypt

- Appellant -

and

1/ Ferjani Sassi, Tunisia

Represented by Mr. Mohamed Ali Bouraoui, Attorney-at-law, Sousse, Tunisia

- First Respondent -

2/ Al Duhail SC, Qatar

Represented by Messrs. Ettore Mazzilli, Martin Cockburn and Konstantinos Antoniou, Attorneys-at-Law, MCA Sports Law LLP, Doha, Qatar

- Second Respondent -

I. PARTIES

1. El Zamalek Sporting Club (“Zamalek” or the “Appellant”) is a professional football club with its registered office in Cairo, Egypt. It is affiliated with the Egyptian Football Association (“EFA”) which in turn, is affiliated with the “*Fédération Internationale de Football Association*” (“FIFA”).
2. Mr. Ferjani Sassi (the “Player” or the “First Respondent”) is a professional football player of Tunisian nationality.
3. Al Duhail SC (“Al Duhail” or the “Second Respondent”) is a professional football club with its registered office in Doha, Qatar. It is affiliated with the Qatar Football Association “QFA”) which in turn, is affiliated with FIFA.
4. Zamalek, the Player, and Al Duhail shall be collectively referred to as the “Parties”. Likewise, the First and the Second Respondent shall be collectively referred to as the “Respondents”.

II. FACTUAL BACKGROUND

5. Below is a summary of the main relevant facts, as established on the basis of the written submissions of the Parties and the evidence examined in the course of the proceedings. Additional facts may be set out, where relevant, in connection with the legal discussion that follows. While the Sole Arbitrator has considered all the facts, allegations, legal arguments and evidence submitted by the Parties in the present proceedings, this Award refers only to the submissions and evidence considered necessary to explain its reasoning.

A. Background facts

6. On 29 July 2018, the Player and Zamalek concluded an employment agreement valid for three seasons, starting from the sporting season 2018/2019 until the end of the sporting season 2020/2021 (the “Zamalek Contract”). It is noted that the Zamalek Contract was originally drafted in the Arabic. However, the English translation of its respective terms, as presented by the Parties in their respective submissions remains uncontested and will be quoted as such.
7. Pursuant to Article 2 of the Zamalek Contract, Zamalek and the Player agreed on the following payment schedule in regard with the gross remuneration due to the Player:
 - For the sporting season 2018/2019: A sign-on fee in the amount of EUR 1,290,322 (one million two hundred and ninety thousand three hundred and twenty two euro) payable on 26 July 2018 and a monthly salary in the amount of EUR 77,419.40 (seventy seven thousand four hundred and nineteen euro and forty cents) payable on the 26th day of each calendar month for the term comprising between August 2018 until May 2019;

- For the sporting season 2019/2020: An advance of payment in the amount of EUR 1,032,258 (one million thirty-two thousand two hundred and fifty-eight euro) payable on 26 July 2019 and a monthly salary in the amount of EUR 77,419.40 (seventy-seven thousand four hundred and nineteen euro and forty cents) payable on the 26th day of each calendar month for the term comprising between August 2019 until May 2020;
 - For the sporting season 2020/2021: An advance of payment in the amount of EUR 1,032,258 (one million thirty-two thousand two hundred and fifty-eight euro) payable on 26 July 2020 and a monthly salary in the amount of EUR 77,419.40 (seventy-seven thousand four hundred and nineteen euro and forty cents) payable on the 26th day of each calendar month for the term comprising between August 2020 until May 2021.
8. Article 4(1) of the Zamalek Contract stipulates “[t]his contract must be signed and [Zamalek] will pay the registration fees, which will be shared equally between [Zamalek] and the [Player]”.
9. According to Article 4(5) of the Zamalek Contract “[t]he [Player] shall bear the value of the due taxes for this [Zamalek Contract] and any other qualitative fees and remunerations in accordance with the law, and [Zamalek] shall deduct them from the [Player’s] dues and remit them to Tax Authority under its responsibility”.
10. Finally, Articles 5(3) – 5(5) of the Zamalek Contract determine the net value of the Player’s yearly fixed salary as follows:
- EUR 1,600,000 (one million six hundred thousand euro) for the sporting season 2018/2019;
 - EUR 1,400,000 (one million four hundred thousand euro) for the sporting season 2019/2020;
 - EUR 1,400,000 (one million four hundred thousand euro) for the sporting season 2020/2021;
11. On 15 May 2021, the Player sent a default notice to Zamalek (the “Default Notice”) whereby he indicated that the Zamalek Contract was set to expire on 31 May 2021 and acknowledged having insofar received the total amount of EUR 664,927.89 (six hundred and sixty four thousand nine hundred and twenty seven euro and eighty nine cents) against his salaries for the sporting season 2020/2021. By means of this correspondence, the Player objected to various, allegedly unlawful, deductions made by Zamalek from his salaries during the course of their employment relationship. Under such circumstances, the Player put Zamalek in default for the total outstanding amount of EUR 729,845.95 (seven hundred and twenty-nine thousand eight hundred and forty-five euro and ninety-five cents) net, plus the net amount of EUR 60,000 (sixty thousand euro) that would fall due on 26 May 2021 and requested their payment within fifteen (15) days. According to the Player, the outstanding amount due to him was comprised of the following respective sums: a) EUR 417,342.11 against the unpaid

portion of the advance of payment for the season 2020/21; b) EUR 257,740 against outstanding salaries for January, February, March and April 2021; and c) EUR 60,000 “*as non-authorized deduction from the player’s salary to pay the EFA fees in the seasons 2018/19 and 2019/20*”.

12. On 29 May 2021, Zamalek replied to the Default Notice indicating, *inter alia*, that under Article 1 of the Zamalek Contract the latter was not set to expire on 31 May 2021 as it constituted a “*seasonal contract*” and the pertinent season would not have finished by then. In this regard, Zamalek highlighted that following the late expiry of the previous season due to the outbreak of the COVID – 19 pandemic, the 2020/2021 sporting season of the EFA had commenced only in December 2020 which in turn, had shifted the relevant payment schedule of the Zamalek Contract to match the new starting and end date of the season. Further, Zamalek maintained that it had already paid the total amount of EUR 914,918 (nine hundred and fourteen thousand nine hundred and eighteen euro) which was the net amount the Player was insofar entitled to receive under the Zamalek Contract, given that several deductions had to be made from the Player’s gross salaries. In particular, Zamalek asserted that the following deductions should apply to the Player’s gross salary for the sporting season 2020/2021:
- “*A- 450,968 Euro normal tax income deducted in previous seasons and in current season according to the Law No. 26 of the year 2020 amending some provisions of the Income Tax Law promulgated by Law No. 91 of the year 2005 which was published on the Egyptian official newspaper on 7/5/2020, the income tax amount has been increased 2.5% to be 25% instead of 22.5% as previous seasons;*
 - *B- 27,059 Euro half of EFA registration fees amounting to 3% from the total salary of player per season splitted equally between the club and the Player as per clause no. 4 of the Contract and was normally deducted in previous 2 seasons same as all players in Zamalek team and the Player is aware of it”;*
 - *C- 180,645 Euro new developing tax only applicable from season 2020/2021 according to article No.15 of the Law No. 83 of the year 2020 amending the provisions of Law No. 147 of the year 1984 which was published on the Egyptian official newspaper on 21/6/2020, this amendment has imposed additional developing tax on the contracts of Egyptian or foreign Players that should pay 10% of the gross amount mentioned in the contract to the government and EFA should confirm deduction of this fees in order to register the player at the club’s squad at the beginning of the season”;*
 - EUR 180,963 (one hundred and eighty thousand nine hundred and sixty-three euro) in the form of sanctions imposed “*in line with the [Zamalek Contract] and [Zamalek’s] internal regulations*” against various disciplinary offences allegedly committed by the Player during the pertinent sporting season;
 - An additional fine of EUR 166,225.63 (one hundred and sixty six thousand two hundred and twenty-five euro and sixty cents) imposed in October 2020 by the former Board of

Directors of Zamalek on the Player for receiving a red card and being suspended for six matches, but that the newly installed Board of Directors “*may review this sanction upon the Player request*”.

13. Against that background, Zamalek indicated that it considered the outstanding amount due to the Player was EUR 251,576.41 (two hundred and fifty-one thousand five hundred and seventy-six euro and forty once cents) net and that it had already paid him an amount of EUR 250,000 (two hundred and fifty thousand euro).
14. On 5 June 2021, the Player replied to Zamalek acknowledging receipt of the payment of EUR 250,000. However, the Player insisted that under the modalities of the Zamalek Contract, Zamalek was not entitled to make any deductions from his net receivables and therefore, the total amount of EUR 539,845.95 (five hundred and thirty-nine thousand eight hundred and forty-five euro and ninety-five cents) remained outstanding. Further, the Player argued that the Zamalek Contract had expired on 31 May 2021 given that on one hand, according to the information available in the FIFA Transfer Matching System (the “FIFA TMS”), the sporting season 2020/2021 for the EFA had ended on that date and on the other hand, the pertinent guidelines issued by FIFA in addressing the impact of the COVID – 19 pandemic on matters of contractual stability, allowed for unilateral variations in employment contract only under specific circumstances which were not met in this case. Alternatively, the Player considered the Zamalek Contract unilaterally terminated with *just cause* as of 1 June 2020, further to Article 14*bis* of the FIFA Regulations on the Status and Transfer of Players (the “FIFA RSTP”).
15. On an unspecified date, the Player commenced negotiations regarding a potential employment relationship with Al Duhail.
16. On 18 July 2021, Zamalek sent a letter to Al Duhail and requested the cessation of any negotiations between the latter and the Player, as provided by various media outlets, given that according to Zamalek, the Player was still under contract with it.
17. On 27 July 2021, the Player and Al Duhail concluded an employment agreement valid as of the date of signature until 30 June 2024 (the “Al Duhail Contract”), which provides the following payments:
 - USD 1,191,000 (one million one hundred and ninety-one thousand US Dollars) as a “*signing fee*” payable on 30 Augst 2021;
 - USD 250,000 (two hundred and fifty thousand US Dollars) as monthly salary for the remainder of the sporting season 2021/2022;
 - USD 228,500 (two hundred and twenty-eight thousand five hundred US Dollars) as monthly salary during the sporting season 2022/2023;

- USD 208,500 (two hundred and eight thousand five hundred US Dollars) as monthly salary during the sporting season 2023/2024.

B. Proceedings before the FIFA Dispute Resolution Chamber and the Court of Arbitration for Sports

18. On 16 July 2021, the Player lodged his initial claim against Zamalek before the FIFA Dispute Resolution Chamber (the “FIFA DRC”) with, *inter alia*, the following requests for relief:

“6.1. Net 230,967 EUR as outstanding remuneration in the season 2018/19, plus 5% interest p.a. as of 26.05.2019 until the date of effective payment;

6.2. Net 104,352.52 EUR as outstanding remuneration in the season 2019/20, plus 5% interest p.a. as of 26.05.2020 until the date of effective payment;

6.3. Net 167,342.11 EUR as the outstanding remainder of advance payment from the instalment of EUR 800,000, plus 5% interest p.a. as of 26.07.2020 until the date of effective payment;

6.4 Net 367,740 as outstanding wages in the 2020/21 season, plus 5% interest p.a. until the date of effective payment as follows:

- 5% p.a. as of 26.08.2020 on the amount of net 1,935 EUR;
- 5% p.a. as of 26.09.2020 on the amount of net 1,935 EUR;
- 5% p.a. as of 26.10.2020 on the amount of net 1,935 EUR;
- 5% p.a. as of 26.11.2020 on the amount of net 1,935 EUR;
- 5% p.a. as of 26.12.2020 on the amount of net 60,000 EUR;
- 5% p.a. as of 26.01.2021 on the amount of net 60,000 EUR;
- 5% p.a. as of 26.02.2021 on the amount of net 60,000 EUR;
- 5% p.a. as of 26.03.2021 on the amount of net 60,000 EUR;
- 5% p.a. as of 26.04.2021 on the amount of net 60,000 EUR;
- 5% p.a. as of 26.05.2021 on the amount of net 60,000 EUR”.

19. Moreover, the Player requested to be provided with “the relevant tax certificate indicating the specific withholding taxes levied on the amounts paid to the Player during the term of the contractual relationship between the [Player and Zamalek].

20. In support of his claim, the Player *inter alia* asserted that the sporting season 2020/2021 was supposed to end on 31 May 2021 at the time the Zamalek Contract was concluded, before such date was adjusted due to the COVID – 19 pandemic. The Player further claimed that Zamalek never contacted him to negotiate an extension of the Zamalek Contract which, therefore, had expired as of 31 May 2021. In addition, the Player rejected the imposition of any fines/deductions by Zamalek, as he maintained not having been informed about them.
21. On 11 August 2021, FIFA sent a letter to Zamalek, with the Player in copy, providing, *inter alia*, as follows:

“We refer you to the matter of the reference and herewith provide you with a claim lodged against you before the [FIFA DRC], its annexes and relevant correspondence in this matter.

In view of the foregoing, we kindly invite you to provide us with your position on the claim along with any documentary you deem useful in your support, by no later than 31 August 2021 to [...]@fifa.org in PDF format in accordance with art. 9 par. 1 lit. e) of the FIFA Rules Governing the Procedures of the Players’ Status Committee and the Dispute Resolution Chamber [...]” (emphasis omitted by the Sole Arbitrator)”.
22. On 29 August 2021, Zamalek sent a letter to FIFA by means of which it requested FIFA to grant it an extension of 15 days to be counted as from 31 August 2021 (i.e. until 15 September 2021). Said request was granted.
23. On 15 September 2021, Zamalek filed its Response/Counterclaim against the Player and Al Duhail, which was received by FIFA on 22 September 2021. By means of said submission, Zamalek fully rejected the claim of the Player and requested the payment of the following sums:
 - EUR 337,447.32 (three hundred and thirty-seven thousand four hundred and forty-seven euro and thirty-two cents) as compensation for breach of contract;
 - EUR 903,255 (nine hundred three thousand two hundred and fifty-five euro) pursuant to the “*specificity of sports*”;
 - EUR, 2,200,00 (two million two hundred thousand euro) “*or an amount proportionate*” to the Al Duhail Contract “*as transfer fee*”.
24. Zamalek further requested the FIFA DRC to declare Al Duhail jointly and severally liable with the Player for the payment of the above – mentioned amounts and to impose sporting sanctions on them.
25. In rebuttal of the Player’s claim, Zamalek *inter alia* maintained that it had fulfilled its financial obligations towards the Player after applying the agreed deductions as per the regulations of the EFA and the Egyptian law. Moreover, it argued that the Player’ claim for outstanding remuneration from the sporting season 2018/2019 is time-barred.

26. In his reply to Zamalek’s counterclaim, the Player reiterated his position and rejected the counterclaim. However, the Player proceeded in amending his original prayers for relief and requested the payment of the following amounts: a) EUR 237,522.05 (two hundred and thirty seven thousand five hundred and twenty two euro and five cents) net against outstanding salaries for the sporting season 2019/2020; b) EUR 21,922 (twenty one thousand nine hundred and twenty two euro) or EGP 400,000 (four hundred thousand Egyptian pounds) net “*as a 100% unpaid bonus for the African Super Cup (300,000 EGP) and the Egyptian Super Cup (100,000 EGP)*”; c) EUR 195,188.25 (one hundred and ninety five thousand one hundred and eighty eight euro and twenty five cents) net against the unpaid portion of the advance of payment for the sporting season 2020/2021; d) EUR 317,791 (three hundred and seventeen thousand seven hundred and ninety one euro) net against outstanding salaried for the sporting season 2020/2021; and e) EUR 180,000 (one hundred and eighty thousand euro) net “*i.e. three (3) monthly salary (sic) as additional compensation according to art. 17.1 ii) of the FIFA RSTP for the termination of the [Zamalek Contract] due to unpaid salaries*”.
27. For its part, Al Duhail pointed out that the Zamalek Contract had expired on 31 May 2021 and that eventually, the Player had just cause to terminated said contract on 5 June 2021 due to outstanding salaries. Therefore, Al Duhail highlighted that it was entitled to conclude the Al Duhail Contract almost two months after the expiration/termination of the Zamalek Contract.
28. On 9 December 2021, the FIFA DRC rendered a decision declaring the counterclaim of Zamalek inadmissible and awarding the Player outstanding remuneration (the “First DRC Decision”).
29. On 27 March 2023 and after having deliberated on an Appeal filed by Zamalek against the First DRC Decision, the Court of Arbitration for Sports (the “CAS”) decided to set aside said decision, declared the counterclaim of Zamalek admissible and referred the matter back to the FIFA DRC.
30. On 29 November 2023, the FIFA DRC rendered its decision with, *inter alia*, the following operative part (the “Appealed Decision”):
- “1. *The claim of the [Player], is partially accepted insofar it is admissible.*
2. *[Zamalek] must pay to the [Player] the following amount(s):*
- EUR 210,425.27 as outstanding remuneration plus 5% interest p.a. as from 1 June 2020 until the date of effective payment;*
- EUR 485,822.47 as outstanding remuneration plus 5% interest p.a. as from 1 June 2021 until the date of effective payment;*
3. *Any further claims of [Zamalek] are rejected*”.

31. On 1 March 2024, the grounds of the Appealed Decision were communicated to the Parties, determining, *inter alia*, the following:

“[.]

71. *The [FIFA DRC] duly noted that in its counterclaim, [Zamalek] essentially argues that it fulfilled all of its financial obligations to the [P]layer and that he had no just cause to terminate the [Zamalek Contract] on 5 June 2021. It maintained that the season was not finished on 31 May 2021 since it was extended due to COVID-19 to 30 August 2021. On account of the above, [Zamalek] requested compensation for breach of contract (including joint liability of the new club).*

72. *In this framework, the members of the [FIFA DRC] wished to emphasize that first of all it has to be established what the [Zamalek Contract's] end date was as the contract was supposed to end “at the end of the season 2020/2021” and since such date was changed during the course of the contract due to COVID-19. The [P]layer held that the [Zamalek Contract] expired on 31 May 2021, as originally foreseen, before the season was extended. [Zamalek] does not dispute that this was the date foreseen when the [Zamalek Contract] was signed and taking into account the payment dates defined in the contract (last one is 26 May 2021), the [FIFA] DRC concluded that the [Zamalek Contract] indeed expired on 31 May 2021. Furthermore, a contract is not automatically extended due to COVID-19.*

73. *On account of the above, the [FIFA DRC] established that there was no contract termination before 31 May 2021 and therefore, the counterclaim of [Zamalek] was rejected.*

74. *The [FIFA DRC] continued to analyse if [Zamalek] indeed fulfilled its financial obligations to the [P]layer or not.*

75. *In this regard, the [P]layer amended his requests with his reply to the counterclaim. Therefore, the [P]layer is limited to the amounts claimed in his initial claim.*

76. *At this point, the [FIFA DRC] referred to art. 25 par. 5 of the Regulations, which stipulates that the decision-making bodies of FIFA shall not hear any dispute if more than two years have elapsed since the facts leading to the dispute arose. The application of this time limit shall be examined ex officio in each individual case.*

77. *In this context, the Chamber recalled that the present claim was lodged in front of FIFA on 16 July 2021. Therefore, in line with art. 25 par. 5 of the Regulations, any amounts fallen due before 16 July 2019 are affected by the statute of limitations.*

78. *The [FIFA DRC] noted that, in the present case, the [Player] inter alia requested the payment of monies due from the season 2018/2019. The [FIFA DRC] thus concluded that [Player's] request is partially time – barred. Consequently, the specific part of the [Player's] claim related to the payment of monies due from the season 2018/2019 is considered inadmissible.*

79. The [FIFA DRC] further maintained that the [Player] acknowledged receipt of EUR 1,295,647.48 for the football season 2019/2020 and EUR 864,917 for the football season 2020/2021, whereby he was entitled to net amounts of EUR 1,400,000 for each season. This would lead to an entitled of EUR 104,352.52 for the season 2019/2020 and EUR 535,082.11 for the season 2020/2021. In his amendment, the [Player] reduced his request for season 2020/2021 to EUR 512,979.25.

80. The [FIFA DRC] took notice of [Zamalek's] argumentation, according to which it was entitled to deduct the following amounts:

A) Registration fee

Said deduction is based on art.4.1 of the [Zamalek Contract] which indeed mentions that those fees shall be borne by both parties. Therefore, due to the clear wording of the relevant clause, the members of the [FIFA DRC] concluded that the deduction in the amounts of EUR 27,096.78 (half of the 3%) for each season shall be applied.

B) Applicable taxes in Egypt

The [FIFA DRC] pointed out that the [Zamalek Contract] clearly establishes net amounts due to the [P]layer (art. 5.3 and 5.5). The fact that art. 4.5 of the [Zamalek Contract] mentions deductions for taxes is to a certain point contradictory, however [Zamalek] cannot hold such unclear provision against the [P]layer when the [Zamalek Contract] clearly establishes net amounts due to him. Therefore, the [FIFA DRC] decided to disregard the tax deductions alleged by [Zamalek].

C) Disciplinary fines

In this regard, the [FIFA DRC] established that [Zamalek] failed to submit documentation that such disciplinary fines were imposed while respecting due process and that the [P]layer's right to be heard was respected. The [FIFA DRC] decided to disregard such deductions. In any way, fines for disciplinary sanctions shall not be used to set off with the salary, in accordance with the [FIFA DRC's] jurisprudence".

III. SUMMARY OF THE PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

32. On 24 March 2024 the Appellant filed a Statement of Appeal with CAS against the Appealed Decision in accordance with Articles R47 and R48 of the CAS Code of Sports-related Arbitration (the "CAS Code"). By means of its Statement of Appeal, the Appellant requested that this Appeal be submitted to a Sole Arbitrator and for a 30-day extension of the deadline to file its Appeal Brief.
33. On 5 April 2024, the CAS Court Office informed the Parties that, further to Article R32 (2) of the CAS Code, the deadline for the Appellant to file its Appeal Brief had been

extended by ten days under Article R32 (2) of the Code and invited the Respondents to provide their comments upon the request for “*the other 20-days extension*”. Additionally, the CAS Court Office invited the Parties to express their preference on the language of the proceedings and whether they agreed that the present matter be submitted to a Sole Arbitrator.

34. On 6 April 2024, the First Respondent contested the admissibility of this Appeal, claiming that it was filed following the expiry of the 21-day deadline provided under Article R49 of the CAS Code. By means of the same correspondence, the First Respondent also claimed that the Statement of Appeal does not include his complete address, thereby violating Article R48 of the CAS Code.
35. On 8 April 2024, the Second Respondent agreed for the proceedings to be conducted in English and requested the present matter to be submitted to a three-member Panel. Pursuant to the same correspondence, the Second Respondent agreed to the request of the Appellant for an extension of the time limit to file its Appeal Brief and requested a 30-days extension of the deadline to file its Answer.
36. Also on 8 April 2024, the First Respondent objected to the Appellant’s request for a further extension of the deadline to file its Appeal Brief and the submission of the Appeal to a Sole Arbitrator. By means of the same letter, the First Respondent agreed for the present proceedings to be conducted in English.
37. On 10 April 2024, the CAS Court Office, *inter alia*, confirmed that the present proceedings would be conducted in English and informed the Parties that the Appellant had been granted an additional 10-days extension of the time limit to file its Appeal Brief.
38. On 14 April 2024, the Appellant provided its comments on the First Respondent’s objection to the admissibility of this Appeal. In this respect, the Appellant stated that, further to Article R32 of the CAS Code “*22 and 23 March 2024 were official holidays here in Egypt*” and therefore “*the time – limit shall be deemed to have been automatically extended until 24 March 2024*”.
39. On 17 April 2024, the Second Respondent informed the CAS Court Office that it would not pay its share of the advance of costs.
40. Also, on 17 April 2024 and upon being invited to provide his response in this regard, the First Respondent informed the CAS Court Office that he withdrew his objection to the admissibility of this Appeal. Further, the First Respondent informed the CAS Court Office that he would not pay his share of the advance of costs.
41. On 28 April 2024 and following an additional extension of the pertinent deadline granted by the CAS Court Office, the Appellant filed its Appeal Brief in accordance with Article R51 of the CAS Code.

42. On 30 April 2024, the Second Respondent requested that the time limit to file its Answer be fixed upon the payment by the Appellant of its share of the advance of costs. The request was granted.
43. On 3 May 2024, the CAS Court Office informed the Parties that, further to Article R50 of the CAS Code, the President of the CAS Appeals Arbitration Division had decided to submitted the present matter to a Sole Arbitrator.
44. On 7 May 2024 and upon a request submitted by the First Respondent in this respect, the CAS Court Office informed the Parties that the First Respondent's time limit to file his Answer was fixed upon the payment by the Appellant of his share of the advance of costs.
45. On 17 June 2024, the CAS Court Office informed the Respondents that the Appellant had paid their respective shares of the advance of costs and invited them to file their respective Answers within 20 days upon receipt of this correspondence, further to Article R55 of the CAS Code.
46. On 12 August 2024 and following several extensions granted in this respect, the Second Respondent filed its Answer pursuant to Article R55 of the CAS Code.
47. On 31 August 2024 and following several extensions granted in this respect, the First Respondent filed its Answer pursuant to Article R55 of the CAS Code.
48. On 2 September 2024, the CAS Court Office informed the Parties that, pursuant to Article R54 of the CAS Code, the Director General of the CAS had decided that the arbitral tribunal appointed to decide on the matter at hand was constituted as follows:
 - Sole Arbitrator: Mr. Sofoklis P. Pilavios, Attorney-At-Law, Athens, Greece
49. On 6 December 2024 and on behalf of the Sole Arbitrator, the CAS Court Office invited the Appellant to comply with the following instructions (the "Evidentiary Instructions"):
 - *"To comment on the First Respondent's request to provide a copy of the pertinent instruction created by the Appellant in the FIFA Transfer Matching System regarding the transfer of Mr. Sassi from the club Al Nassr to the Appellant.*
 - *To provide English translations of Exhibits n. 16, 24, 47 and 66; and a full English translation of Exhibit n. 23.*
 - *To produce a certified translation in English of Exhibit n. 15bis.*
 - *To comment on the First Respondent's objection to the admissibility of Appellant's Exhibits n. 4bis, 5bis, 10, 42 and 64.*

- *To provide copies of the following documents duly translated in English: (i) Tax certificates issued by the tax authorities of Egypt attesting the proper payment – and the pertinent amount of the taxes paid on behalf of Mr. Sassi for the income he received from the Appellant during the sporting seasons 2019/2020 and 2020/2021, (ii) Certificates issued by the tax authorities of Egypt and/or the Egyptian Football Association attesting the proper payment – and the pertinent amount – of the “Development Tax” paid on behalf of Mr. Sassi for the sporting season 2020/2021 further to Egyptian Law 83/2020, and (iii) Copies of the pertinent provisions of the regulations of the Egyptian Football Association whereby the obligation to pay “Registration Fees” at the beginning of each season and for every employment agreement is imposed.*
- *To provide the full name of its third witness (“Manager of the Appellant”) as well as a summary of the expected testimonies of all its witnesses or their written statements”.*

50. On 14 January 2025 and after having been granted several extensions in this regard, the Appellant submitted the evidence and translations requested by means of the Evidentiary Instructions.
51. On 7 March 2025 the Respondents were invited to submit their comments in respect with the submissions of the Appellant dated 14 January 2025. Following also several extensions in this respect, the First and the Second Respondent submitted their positions in this regard on 15 and 10 April 2025 respectively.
52. On 10 June 2025, the CAS Court Office informed the Parties that the Sole Arbitrator had decided to render an award in the present matter on the sole basis of the Parties’ written submissions.
53. On 11 June 2024, the Second Respondent filed a duly signed Order of Procedure.
54. On 16 June 2025, the First Respondent filed a duly signed Order of Procedure.
55. The Sole Arbitrator confirms that he carefully heard and took into account in his decision all of the submissions, evidence, and arguments presented by the Parties, even if they have not been specifically summarised or referred to in the present arbitral award.

IV. PARTIES’ SUBMISSIONS AND PRAYERS FOR RELIEF

A. El Zamalek Sporting Club

56. The submissions of the Appellant may be summarized as follows:

a) As to the expiry date of the Zamalek Contract

- Pursuant to Article 1 of the Zamalek Contract, the latter constitutes a “*seasonal contract*” which was set to expire at the end of the sporting season 2020/2021;
- Contrary to the First Respondent’s argumentation, following the end of the sporting season 2019/2020 the EFA announced that the sporting season 2020/2021 was set to commence on 11 December 2020 and it would expire on 26 August 2020. Therefore, this was the original end date of the relevant season which was never modified during its course;
- Further to Article 18 of the Swiss Code of Obligations (the “SCO”), the applications of which in contractual disputes has been confirmed by several CAS Panels, when assessing the form and terms of a contract, there is no need to look behind express contractual wording unless uncertainty exists due to inexact expressions or designations (cf. *CAS 2017/A/5312*). Therefore, the clear wording of Article 1 of the Zamalek Contract leaves no room for interpretation in regard with its expiry date which was agreed to be the end date of the 2020/2021 season;

b) As to the Appellant’s compliance with its contractual commitments towards the First Respondent

- It remains undisputed that the annual salary of the First Respondent, as detailed in Article 2 of the Zamalek Contract, was agreed in gross amounts. Further, Article 4(5) of the Zamalek Contract explicitly stipulates that “*the [First Respondent] shall bear the value of the due taxes for this contract and any other qualitative fess and remunerations in accordance with the law and [Zamalek] shall deduct them from the player’s dues and remit them to the Tax Authority under its responsibility*”. The relevant provisions of the Zamalek Contract are in line with the provisions of the Egyptian Tax Law 91/2005 which, in fact, constitute part of Egypt’s “*public policy*”.
- When read together with Article 2 thereof, it becomes clear that the common and true intention of the contracting parties when drafting Article 5 of the Zamalek Contract was to clarify the taxes applicable to the gross income of the First Respondent at the time said contract was concluded. There is no indication that Zamalek would bear either any subsequently imposed taxes or any increase in already existed taxes. Against that background, CAS jurisprudence has confirmed that a party with adequate experience in contract negotiations, such as the First Respondent, is expected to ensure that the terms of the agreement accurately reflect the common understanding of the parties and, where appropriate, to object to any wording used by the other party.
- By failing to raise any objections for a period of more than two seasons to any of the deductions made from his gross salary, the First Respondent tacitly accepted his responsibility to bear all the applicable taxes, including those introduced after the conclusion of the Zamalek Contract. Particularly, since the execution of the Zamalek Contract the income of the Player has been subject to an income tax which, for the

sporting seasons 2018/2019 and 2019/2020, was set at a rate of 22.5% and as of the sporting season 2020/2021 was increased by 2.5%. Further, at the beginning of the Player's last season with the Appellant, the Egyptian government imposed a "Development Tax" on the income of professional athletes which, based on the annual remuneration of the Player, amounts to 10%. Finally, in accordance the applicable regulations of the EFA, the Zamalek Contract was subject to an annual registration fee equal to 3% of its annual value, plus V.A.T. at a rate of 14%, which according to the modalities of the Zamalek Contract was to be borne equally by Zamalek and the Player.

- During his tenure with Zamalek, the Player was subject to several disciplinary sanctions due to various infringements of statutory and contractual obligations committed by him. The First Respondent never objected to the procedure adopted by Zamalek in this regard, which consisted of personally notifying the Player of each fine imposed. Further, all fines imposed by the Appellant on the First Respondent were proportional to the severity of the respective infringements and in any case, did not cumulatively exceed the annual threshold established in Zamalek's internal regulations. Finally, it should be noted that the Appellant cannot be held accountable for any fines imposed on the First Respondent by the EFA, further to its own applicable regulations.

c) The unilateral termination of the Zamalek Contract without just cause and the compensation due to the Appellant

- After having established that the Appellant had fulfilled its financial obligations towards the Player, the First Respondent's refusal to continue his employment with Zamalek amounts a termination of contract without just cause. According to the reports of various media outlets, at the time the Player unilaterally terminated the Zamalek Contract, the Second Respondent had already approached the Player and it had offered him a contract. Regardless of the actions of the Second Respondent, the Player's unjustified withdrawal from the ongoing negotiations with the Appellant regarding the extension of the Zamalek Contract gives rise, in any event, to the liability of the First Respondent towards the Appellant under the legal principle "*culpa in contrahendo*".
- Due to the Player having been induced by the Second Respondent to breach the Zamalek Contract, the Respondents are jointly and severally liable to pay compensation to the Appellant under Article 17 of the FIFA RSTP and shall also be subject to the disciplinary sanctions provided thereof. The Sole Arbitrator shall not calculate said compensation only on the basis of the Zamalek Contract's residual value, but he should also take into account elements such as the specificity of sport and the Player's current market value.

57. On this basis, the Appellant submits the following prayers for relief:

- "1) [To accept] *the Appellant's appeal*.

- 2) [To admit] *that the [Zamalek Contract] is seasonal and does not end naturally on 31 May 2020 and it is contractually schedule to end at the end of season 2020/2021 in Egypt (i.e. 26 August 2021).*
- 3) [To declare] *that the Player has no outstanding amounts due to him from season 2019/2020 or 2020/2021.*
- 4) [To declare] *the Player had terminated [the Zamalek Contract] without just cause and committed a severe breach to his contractual obligations.*
- 5) [To confirm and admit] *the Second Respondent's inducement to the Player not to continue his contract with the Appellant.*
- 6) [To order] *the Player as well the Second Respondent, jointly and severally, to pay the following amounts:*
 - a. *337,447.332 EUR as residual value of the [Zamalek Contract] or in accordance with the [Al Duhail Contract].*
 - b. *573,890 EUR as specificity of Sport.*
 - c. *2,200,000 EUR or an amount proportionate to the value of [the Al Duhail Contract] as lost transfer fee.*
- 7) [To impose] *sporting sanctions on the Player as well as the Second Respondent:*
 1. *To impose a 6 – months ban on the Player.*
 2. *To impose a registration ban on the [Second Respondent] corresponding to two registration periods.*
- 8) *Alternatively, should the Sole Arbitrator, for any reason, rule that the Player did not terminate the [Zamalek Contract] without just cause, to reduce his awarded outstanding amounts and cancel any wrongly awarded amount in the Appealed Decision”.*

B. Ferjani Sassi

58. The submissions of the First Respondent may be summarised as follows:

a) As to the expiry date of the Zamalek Contract

- The true and mutual intention of the contracting parties when concluding the Zamalek Contract was for it to be valid until 31 May 2021, a date which coincides with the original end date of the sporting season 2020/2021 for the EFA, pursuant to the pertinent information retrieved from the FIFA TMS. This view is also corroborated by the payment schedule included in the Zamalek Contract which foresaw the repayment of the Player's annual salary until the end of May 2021.

- *“It is important to mention that the EFA subsequently amended the season end date to August 26, 2021, due to extraordinary circumstances, including the COVID – 19 pandemic. This unilateral amendment was only reflected in the TMS on June 2021, after the original contract end date had already been recorded and passed. According to Annex 3 Article 6(3) of FIFA’s RSTP, while FIFA may consider TMS evidence in disputes, any changes made after the original contract terms have been established cannot retroactively alter the terms that were mutually agreed upon at the time of signing. Therefore, the original TMS entry remains the most reliable and binding record of the agreed end date”.*
- During the COVID – 19 pandemic and in light of its impact on football activities worldwide, FIFA advised clubs and players to negotiate in good faith a potential extension of their employment contracts since the prolongation of the respective sporting seasons could not, in itself, result in the automatic extension of the term of said contracts. In this regard, the Appellant and the First Respondent never reached an agreement, either tacit or explicit, regarding the extension of the Zamalek Contract beyond 31 May 2021.

b) As to the Appellant’s compliance with its contractual commitments towards the First Respondent

- Article 5 of the Zamalek Contract is clear in establishing the net amount to be received by the First Respondent during each season of his employment by the Appellant. Thus, the Appellant was prevented from applying any deductions on said net amounts either against taxes or fees imposed by the EFA. On the contrary, the gross amounts of the First Respondent’s salary provided in Article 2 of the Zamalek Contract are indicated as such *not as a means to alter the agreed payment structure but as a fiduciary shield to protect the agreed net amount against fiscal uncertainties. The [Appellant’s] diligent execution of this mechanism, coupled with the clear stipulations in Clause 5 affirm that the [Zamalek Contract] was always intended to secure the player’s net payment. The appellant’s claims suggesting a gross payment agreement in fundamentally flawed and unsupported by the contractual documentation and the parties’ explicit intentions. This defence robustly counters the appellant’s allegations, reinforcing the enforceability of the net payment clause as binding and dominant component of the contract”.*
- The Appellant has failed to discharge its burden of proof on the issue of duly remitting the taxes applicable on the Player’s salary to the Egyptian Tax Authorities. The submission of generic invoices by the Appellant in this regard, which indicate the collective payment of taxes regarding multiple employees of the club but fail to specify individual payments clearly fall short of the standard of proof required in proceedings before the CAS.
- In view of the clear modalities of the Zamalek Contract regarding the net receivables of the First Respondent during each season, it follows that the increase of the income tax or introduction of new taxes, such as the so – called “Development Tax” cannot release

the Appellant from its financial obligations towards the Player. It is the responsibility of Zamalek to bear any additional taxes pertaining to the First Respondent's income, while ensuring that the latter will receive his salary as originally agreed upon.

59. On this basis, the First Respondent submits the following prayers for relief:

- “1. *Dismiss the Appeal filed by Zamalek SC in its entirety;*
2. *Determine that the amounts awarded to the [First Respondent] in the [Appealed Decision] shall be confirmed;*
3. *Order the Appellant to pay the arbitration costs of the present proceedings in full, in addition to a contribution to the [First Respondent's] legal fees and expenses in the amount of EUR 20,000 (twenty thousand euros)”.*

C. Al Duhail SC

60. The submissions of the Second Respondent may be summarised as follows:

a) As to the expiry date of the Zamalek Contract

- Further to the applicable guidelines of FIFA on the impact of the COVID – 19 pandemic on issues of contractual stability, the extension of the term of an employment contract should have been the result of negotiations occurred between the club and the player in question. In the case at hand, despite asserting that the EFA had announced as of 6December 2020 the extension of the pertinent sporting season the Appellant to prove that it negotiated, to say the least, the extension of the Zamalek Contract's duration. Given also the lack of any provision of national law or any collective bargaining agreement in this regard, it follows that the Appellant was not allowed to unilaterally and arbitrarily extend the term of the Zamalek Contract without the Player's consent.
- The information included in the FIFA TMS confirms that the sporting season 2020/2021 for the EFA was originally set to expire on 31 May 2021 and it was later extended until August 2021. In light of the foregoing, it is “*indeed unimaginable – contrary to Appellant futile interpretation – that the employment relationship between the Player and the Appellant would have been extended beyond 31 May 2021 only by decision of the EFA, without agreeing on a financial compensation for the Player covering such additional period. Such a scenario strongly violates the legal principle of reciprocity in a bilateral contract”.*

b) As to the Appellant's compliance with its contractual commitments towards the First Respondent

- From the outset of the employment relationship in question, the Appellant consistently failed to pay the Player's agreed salary in a timely and proper manner. Hence, the

Appellant's violations of the Zamalek Contract do not constitute isolated incidents but rather form a pattern of continuous misconduct towards the First Respondent.

- In an apparent attempt to evade its financial obligations towards the First Respondent, the Appellant imposed a series of unjustified and unexplained financial sanctions on the Player. These sanctions lacked any regulatory or contractual foundation and were imposed without affording the Player the opportunity to present his position in this respect thereby disregarding his right to be heard. Such behaviour clearly violates the legal principle of due process. By imposing illegal fines and deductions against the Player, the Appellant merely sought to justify its severe non – compliance with the terms of the Zamalek Contract.
 - According to the well – established practice in the football industry, the agreed net amounts under a contract must correspond to the amount ultimately received or collected by the creditor. Under this approach, all sorts of taxes, charges and fees in connection with said net payments should be paid by the debtor – in this case the Appellant – in addition to the agreed net amounts. What is more, despite the submission of several exhibits in this respect, the Appellant failed to effectively demonstrate that it had indeed paid any taxes on behalf of the First Respondent.
- c) The unilateral termination of the Zamalek Contract without just cause and the compensation due to the Appellant**
- Even if one were to assume that the First Respondent terminated the Zamalek Contract prematurely without just cause, such termination had no impact on the Appellant from a purely sportive perspective, as the latter ultimately won the national championship at the end of the sporting season 2020/2021. Further, the Appellant was not obliged to pay any remuneration to the Player beyond the end of May 2021 and therefore, there is not residual value of the Zamalek Contract to be taken into consideration when assessing any damages allegedly incurred by the Appellant.
 - In assessing the Appellant's unfounded claim to receive compensation from the Respondents, the Sole Arbitrator should also take into account that the Appellant bears a significant degree of responsibility for the unilateral termination of the Zamalek Contract. By consistently failing to comply with the terms of said employment agreement, the Appellant placed the First Respondent in a rather unstable and unsustainable financial situation which eventually forced him to unilaterally terminate the Zamalek Contract.
 - The record indicates that the negotiations between the Respondents began only after the employment relationship between the Appellant and the First Respondent had been resolved. On 15 July 2021, the Player arrived in Qatar as a free agent and subsequently signed the Al Duhail Contract on 27 July 2021. Accordingly, it is established that the Second Respondent did not induce the Player to unilaterally terminate the Zamalek Contract.

61. On this basis, the Second Respondent submits the following prayers for relief:

- “a) to fully reject the Appellant’s appeal;*
- b) to confirm the [Appealed Decision];*
- c) to condemn the Appellant to contribute an amount not less than CHF 40,000.00/- (Forty Thousand Swiss Francs Only) to the Second Respondent’s expenses related to the present proceedings including, without limitation, attorney’s fees (legal fees, travel and accommodation costs in case of a hearing, etc.) as well as any further costs and expenses for witnesses and experts”.*

V. JURISDICTION

62. Article R47 of the CAS Code provides the following:

“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”.

63. The Sole Arbitrator notes that the Parties agree that the jurisdiction of CAS to decide on the present matter derives from Article 57(1) of the FIFA Statutes (2021 Edition) which provides that “[a]ppeals 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”.

64. The jurisdiction of CAS is further confirmed by the Parties by means of their signature on the Order of Procedure.

65. In view of the above, the Sole Arbitrator finds that CAS has jurisdiction to decide on the present dispute.

VI. ADMISSIBILITY

66. The Sole Arbitrator notes that the present Appeal was filed within the deadline of 21 days set by Article 57(1) FIFA Statutes. Further, the present Appeal complied with all other requirements set in Article R48 of the CAS Code, including the payment of the CAS Court Office fee.

67. It follows that the Appeal is admissible.

VII. APPLICABLE LAW

68. Article R58 of the CAS Code provides the following:

“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.”

69. Pursuant to Article 56(2) of the FIFA Statutes, “[t]he provisions of the CAS Code of Sports related Arbitration shall apply to the proceedings. CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law”.

70. The Sole Arbitrator notes that while the Respondents agree on the primary application of the various regulations of FIFA and, subsidiarily, of Swiss law on the present matter, the Appellant remains silent in this respect. Further, the Sole Arbitrator recalls that whereas it does not contain an explicit choice-of-law clause, the preamble of the Zamalek Contract provides that the Appellant and the First Respondent “*respect the rules and regulations of FIFA*”.

71. Consequently, the Sole Arbitrator concludes that the FIFA Regulations, particularly the FIFA RSTP (Edition February 2021), apply primarily on the matter at hand, while Swiss law shall apply only if questions of interpretation arise over the application of the FIFA regulations.

VIII. MERITS

72. The main issues to be resolved by the Sole Arbitrator are:

- A. Is the First Respondent entitled to receive any outstanding remuneration under the Zamalek Contract and if yes, to what extent?
- B. Which is the expiry date of the Zamalek Contract?
- C. Depending on the answer under (B), was the Zamalek Contract unilaterally terminated with just cause?
- D. Which are the consequences thereof?

73. The Sole Arbitrator will address these issues in turn.

A. Is the First Respondent entitled to receive any outstanding remuneration under the Zamalek Contract and if yes, to what extent?

74. Before assessing the issue of the expiry or, as the case may be, of the termination of the Zamalek Contract, the Sole Arbitrator finds that it is of paramount importance to establish whether the First Respondent is entitled to receive any outstanding remuneration pursuant to the terms of said contract. In this regard, the Sole Arbitrator recalls that by means of the Appealed Decision, the Player was awarded the amount of EUR 210,425.27 (two hundred and ten thousand four hundred and twenty five euro and twenty seven cents) as outstanding remuneration for the sporting season 2019/2020 and the amount of EUR 485,882.47 (four hundred and eighty five thousand eight hundred and eighty two euro and forty seven cents) as outstanding remuneration for the sporting season 2020/2021.
75. The Appellant contests the above findings of the Appealed Decision and asserts that it has fully complied with its financial obligations towards the First Respondent. According to the Appellant, any amounts not paid to the First Respondent during the term of his employment either correspond to the applicable taxes and fees which Zamalek was entitled to withhold from the Player's salary and remit to the Egyptian Tax Authorities and the EFA or pertain to fines that were imposed on the First Respondent pursuant to Zamalek's internal regulations against disciplinary infringements committed by the Player.
76. In this regard, it remains uncontested between the Parties that according to the applicable national legislation, the annual gross salary of the Player under the Zamalek Contract for the sporting seasons 2019/2020 and 2020/2021 was subject to the following taxes and fees (collectively referred to as the "Taxes"):
- An income tax at a rate of 22,5% which at the beginning of the sporting season 2020/2021 was increased to 25%;
 - A contract registration fee, payable annually to the EFA at a rate of 1,5% of the Player's yearly income, plus V.A.T. at a rate of 14% (the "Registration Fee"). According to Article 4(1) of the Zamalek Contract, the Registration Fee was to be borne equally by Zamalek and the Player;
 - Only for the sporting season 2020/2021, a "Development Tax" at a rate of 10% (the "Development Tax").
77. In reviewing the respective terms of the Zamalek Contract, the Sole Arbitrator notes that whereas the template contract of the EFA clearly indicates that the First Respondent shall bear the "*value of the due taxes for this contract and any other qualitative fees and remunerations in accordance with the law*" and that Appellant "*shall deduct them from the player's dues and remit them to Tax Authority under his responsibility*", the handwritten addition of Article 5 specifies that the value of the Zamalek Contract is EUR 1,600,000 (one million six hundred thousand euro) net for the sporting season 2018/2019 and EUR 1,400,000 (one million four hundred thousand euro) net for each of the sporting seasons 2019/2020 and 2020/2021. Against such background, whilst the Appellant asserts that the Taxes were to be

deducted from the gross remuneration of the First Respondent, as established in Article 2 of the Zamalek Contract, the Player maintains that the unequivocal provision of Article 5 thereof was inserted precisely to safeguard his annual net income.

78. The Sole Arbitrator is mindful that, in the vast majority of cases within the football market, an agreement providing for net payments is understood to mean “net of any deductions,” such that the agreed amount must correspond to the sum actually received or otherwise collected by the creditor. This interpretation has been affirmed by several CAS Panels (CAS 2018/A/6861; CAS 2017/A/5164; CAS 2012/A/2806), and reflects the typical arrangement whereby the employer - being domiciled in the country where the employment contract is concluded and familiar with its tax framework - assumes responsibility for discharging the tax obligations arising from the income owed to the employee under such agreement. This consideration is particularly relevant in cases with an international dimension, such as the present matter, where the employee is a foreign national and, therefore, unlikely to be fully aware of the scope of his obligations under the domestic tax legislation.
79. In the matter at hand, the Sole Arbitrator notes that, although Article 4(5) of the Zamalek Contract provides for the obligation of the First Respondent to bear the value of the taxes related to his annual income - and grants the Appellant the corresponding right to deduct such taxes from the gross amounts stipulated in Article 2 - Article 5 of the Zamalek Contract clearly establishes the net value of the First Respondent’s annual income. In particular, the amounts stated in Article 5 represent the sums to be received by the Player after all applicable taxes and other fees have been paid. In the view of the Sole Arbitrator, this provision was specifically inserted to protect the interests of the Player, who, as a foreign national, would not reasonably be expected to have detailed knowledge of the tax and other financial implications related with his income under the Zamalek Contract. In the opinion of the Sole Arbitrator, these considerations also apply to the payment of the Registration Fee, which, according to Article 4(1) of the Zamalek Contract, was to be paid equally by the First Respondent and Zamalek. The Player could not reasonably have been expected to be aware of either its value or of the obligation for it to be paid annually. Moreover, the Appellant has not submitted any evidence indicating that it had in fact informed the First Respondent about this particular obligation and thus, the Sole Arbitrator sees no reason to depart from the unequivocal stipulation of Article 5 of the Zamalek Contract. Nevertheless, since the First Respondent chose not to contest the pertinent finding of the Appealed Decision, the Sole Arbitrator will not proceed further with his analysis in this regard.
80. As a final remark, the Sole Arbitrator notes that he has carefully reviewed the two Expert Opinions submitted by the Appellant concerning the applicability of Egyptian tax law to football contracts and the resulting obligations of the Appellant and the First Respondent. In this respect, the Sole Arbitrator emphasizes that, in the absence of Article 5 of the Zamalek Contract, the pertinent Expert Opinions would have been particularly useful in clarifying the principles of the Egyptian tax regime and its implications for both the contracting parties. However, in light of the express wording of Article 5 and the rights of the Appellant as set

out therein, the Sole Arbitrator finds that the said Expert Opinions are of little to no relevance to the present case.

81. It follows that, according to the terms of the Zamalek Contract, the Appellant was obliged to pay the Taxes in addition to the First Respondent's net remuneration.
82. Having established the above, the Sole Arbitrator now turns his attention to the issue of the financial sanctions imposed by the Appellant on the First Respondent during the course of the Zamalek Contract in connection with disciplinary infringement allegedly committed by the Player. In this regard, the Appellant asserts that, pursuant to its internal regulations, it was entitled to impose the pertinent fines on the First Respondent. It also claims that certain financial sanctions were imposed by the EFA, which were subsequently deducted from the Player's annual income.
83. The Sole Arbitrator notes that, according to the evidence submitted by the Appellant, the following fines were imposed on the First Respondent during the relevant sporting seasons:
 - During the sporting season 2019/2020:
 - Three separate fines imposed by the Appellant for a total amount of EGP 105,000 (one hundred and five thousand Egyptian Pounds);
 - Two separate fines imposed by the EFA in the amounts of EGP 20,000 (twenty thousand Egyptian Pounds) and EGP 100,000 (one hundred thousand Egyptian Pounds) respectively. According to the evidence brought forward by the Appellant in this regard, which remain uncontested by the Respondents, said fines are equal to EUR 1,063.49 (one thousand and sixty-three euro and forty-nine cents) and EUR 5,396.24 (five thousand three hundred and ninety-six euro and twenty-four cents) respectively;
 - In this context, the Sole Arbitrator observes that the disciplinary offence which led to the EFA fine of EGP 100,000 also resulted in a separate fine of EUR 10,000 (ten thousand euros) imposed by Zamalek. According to the Appellant, the total of the above-mentioned fines for the 2019/2020 season amounted to EUR 33,196 (thirty-three thousand one hundred and ninety-six euros);
 - During the sporting season 2020/2021: Eight separate fines imposed by the Appellant amounting in total to EUR 180,963 (one hundred and eighty thousand nine hundred and sixty three euro), according to the Appellant.
84. As a preliminary remark, the Sole Arbitrator notes that the above – mentioned charges should be further distinguished based on the disciplinary authority that imposed the pertinent fines, namely, whether they were imposed by the EFA or Zamalek. On the one hand, the EFA is the governing body of Egyptian football vested with regulatory, supervisory and disciplinary authority over clubs and players within its jurisdiction. It exercises its disciplinary functions

based on its own regulations. Importantly, even if one were to assume that such regulations are unjust or fail to comply with the well-established legal principles of fairness and due process, the subjects of EFA disciplinary decisions have no discretion as to whether to comply. Failure to do so would only expose them to further sanctions. In view of the above, the Sole Arbitrator concludes that, regardless of any objections the First Respondent may have had concerning the fines imposed by the EFA - particularly regarding their legal basis or the extent to which his right to be heard was respected - neither the First Respondent nor, subsequently, the Appellant had any real option to avoid payment of such fines, which, quite naturally, were to be deducted from the Player's net salary.

85. On the other hand, Zamalek, as the employer of the First Respondent, did possess a certain degree of disciplinary authority over him — at least insofar as the alleged infringements were committed in the course of his professional duties. However, the exercise of such authority ought to have been based on explicit contractual provisions or, by extension, internal regulations that were made known to the Player at the outset of his employment. Importantly, any disciplinary action taken against the First Respondent should have complied with certain fundamental legal standards, including the principle of adversarial proceedings.
86. In the matter at hand, it remains undisputed that pursuant to the terms of the Zamalek Contract, the First Respondent was obliged to comply with the Appellant's internal regulations. Whereas the Appellant failed to submit any concrete evidence, indicating the notification of said regulations to the First Respondent, the Sole Arbitrator remarks that the latter did not explicitly contest their validity and applicability during the course of the present proceedings. Accordingly, the Sole Arbitrator concludes that, in principle, the First Respondent was bound by the internal regulations of the Appellant.
87. After having reviewed the internal regulations of Zamalek for the sporting season 2019/2020 and 2020/2021, however, the Sole Arbitrator finds that, despite them being quite detailed in identifying potential disciplinary violations and their corresponding sanctions, they lack any provision whatsoever concerning the procedural safeguards or due process to be observed prior to the imposition of such sanctions. Moreover, it appears that said regulations grants Zamalek's Board of Directors the authority to impose additional disciplinary measures at their absolute discretion, without any apparent limitations or procedural checks.
88. In support of its position, the Appellant submitted only a number of notifications purporting to show that the First Respondent was informed of the fines imposed by Zamalek. In this respect, the Sole Arbitrator notes that the Appellant failed to provide any evidence demonstrating that the alleged disciplinary infractions were actually committed by the Player, with the sole exception of the incident which resulted in the imposition of an EGP 100,000 fine from the EFA. Furthermore, although the Appellant contends that the Player was personally notified of each disciplinary sanction, none of the submitted notifications bear the First Respondent's signature, thereby casting doubt on whether he was properly informed. The most crucial element in assessing the legality of the fines in question, however, lies in the absence from the case file of any evidence indicating that the First Respondent was in

fact afforded with the opportunity to present his case or to defend himself prior to the imposition of any disciplinary sanction. In the Sole Arbitrator's view, given that the Appellant submitted more than sixty exhibits during the course of these proceedings, one would have reasonably expected at least some indication that the First Respondent's fundamental right to be heard was duly respected.

89. In view of the above considerations, the Sole Arbitrator concludes that all fines imposed on the First Respondent by the Appellant during the term of the Zamalek Contract are null and void. Consequently, such fines cannot be invoked to offset any claims the First Respondent may have against the Appellant in respect of outstanding remuneration. In reaching this conclusion, the Sole Arbitrator notes that this scenario is not unprecedented in the football industry. Several CAS Panels have previously addressed comparable issues and have, almost unanimously, held that disciplinary sanctions of a financial nature cannot be relied upon by clubs to evade their financial obligations towards players where due process and the player's right to be heard were not duly observed (CAS 2021/A/8139; CAS 2018/A/5807; CAS 2014/A/3864; CAS 2014/A/2823).
90. It follows that the two fines imposed on the First Respondent by the EFA during the 2019/2020 season - amounting to EUR 1,063.49 and EUR 5,396.24, respectively - are to be deducted from the Player's annual remuneration. By contrast, any fines imposed by Zamalek must be disregarded when calculating the First Respondent's outstanding remuneration, given their lack of procedural fairness and legal enforceability.
91. Before delving into the individual payments made by the Appellant, the Sole Arbitrator highlights that, in the context of the present proceedings, it is Zamalek that bears the burden of proving that it complied with its financial obligations towards the First Respondent. In doing so, the Sole Arbitrator adheres to the principle of *actori incumbit probatio*, which has consistently been observed in CAS jurisprudence, and according to which "*in CAS arbitration, any party wishing to prevail on a disputed issue must discharge its burden of proof, i.e. it must meet the onus to substantiate its allegations and to affirmatively prove the facts on which it relies with respect to that issue, In other words, the party which asserts facts to support its rights has the burden of establishing them (..) The Code sets forth an adversarial system of arbitral justice, rather than an inquisitorial one. Hence, if a party wishes to establish some fact and persuade the deciding body, it must actively substantiate its allegations with convincing evidence*" (e.g. CAS 2003/A/506; CAS 2009/A/1810 & 1811 and CAS 2009/A/1975).
92. In the matter at stake, while the Appellant submitted several bank transaction records duly translated into English, it also produced six documents titled "Swift Remittance Application", which are written in Arabic and, according to the Appellant, relate to one payment of EUR 120,000 executed on 22 December 2020, one payment of EUR 302,924 executed on 4 January 2021, and four further payments of EUR 58,065 each, also executed on 4 January 2021. The Sole Arbitrator finds that, in principle, these documents do not constitute sufficient evidence of the actual execution of the aforementioned payments, as they

merely reflect applications for remittance rather than confirmation of completed transfers. Furthermore, their submission contravenes Article R29 of the CAS Code, as the language of the present proceedings is English and the documents in question neither include English translations nor clearly identify the recipient of each payment in English. Nevertheless, as detailed further below, the majority of these payments are also acknowledged by the First Respondent. Accordingly, the Sole Arbitrator will take them into account, but solely to the extent that they are expressly admitted by the Player.

93. In view of the foregoing, the Sole Arbitrator notes that the bank records submitted by the Appellant in relation to payments made during the 2019/2020 sporting season amount to a total of EUR 1,295,647.48 (one million two hundred ninety-five thousand six hundred forty-seven euro and forty-eight cents), which corresponds exactly to the amount acknowledged by the First Respondent in his initial submissions before the FIFA DRC. With regard to the additional payment of EUR 10,939.36 (ten thousand nine hundred thirty-nine euro and thirty-six cents) evidenced by the Appellant, the Sole Arbitrator finds, based on the supporting documentation, that this amount pertains to a bonus awarded for “*winning the AFC Super Cup in Qatar*”. Accordingly, it cannot be counted toward the Player’s fixed remuneration under the Zamalek Contract. Consequently, and while taking into account that the First Respondent chose not to contest the Appealed Decision, at least to the extent that the FIFA DRC held that the annual Registration Fee - amounting to EUR 27,096.78 for the pertinent sporting season - should be deducted from his annual net salary, the Sole Arbitrator finds that the entitlements of the First Respondent for the pertinent sporting season amount, in principle, to $[1,400,000 - (1,295,647.48 + 27,096.78) =]$ EUR 77,255.75 (seventy seven thousand two hundred and fifty five euro and seventy four cents). However, as explained above, the fines imposed on the First Respondent by the EFA during the season 2019/2020 should also be deducted from his net salary and thus, the Player is entitled to receive by the Appellant as outstanding remuneration for the season 2019/2020 the total net amount of $[77,255.74 - (1,063.49 + 5,396.24) =]$ **EUR 70,796.01** (seventy thousand seven hundred and ninety six euro and one cent).
94. Similarly, and in respect to the sporting season 2020/2021, the First Respondent received the following payments:
- On 22 December 2020, the amount of EUR 79,733.89 (seventy-nine thousand seven hundred and thirty-three euro and eighty-nine cents) which is acknowledged by the First Respondent;
 - On 4 January 2021, four individual payments, each in the amount of EUR 58,065 (fifty-eight thousand sixty-five euro) which are all acknowledged by the First Respondent;
 - Also on 4 January 2021, the amount of EUR 302,924 (three hundred and two thousand nine hundred and twenty-four euro) which is acknowledged by the First Respondent;
 - On 14 February 2021, the amount of EUR 50,000 (fifty thousand euro);

- On 27 May 2021, the amount of EUR 250,000 (two hundred and fifty thousand euro);
 - On 30 May 2021, the amount of EUR 51,900 (fifty-one thousand nine hundred euro);
 - In total, the amount of $[79,733.89 + (58,065 \times 4) + 302,924 + 50,000 + 250,000 + 51,900 =]$ EUR 966,817.89 (nine hundred and sixty-six thousand eight hundred and seventeen euro and eighty-nine cents).
95. Therefore, and while taking into account that the value of the Registration Fee also for the pertinent sporting season was EUR 27,096.78, the First Respondent is entitled to receive by the Appellant as outstanding remuneration for the season 2020/2021, the net amount of $[1,400,000 - (966,817.89 + 27,096.78) =]$ **EUR 406,085.33** (four hundred and six thousand and eighty-five euro and thirty-three cents).
96. In reaching the above conclusions, the Sole Arbitrator clarifies that he rejects the request of the Appellant for the Value Added Tax due in relation with the Registration Fee to be deducted from the First Respondent's outstanding remuneration. As set out above, the Sole Arbitrator considers that the FIFA DRC had erred in concluding that said fee should be deducted from the Player's net salary; however, since the First Respondent opted not to contest the Appealed Decision in this regard, the Sole Arbitrator is obliged not further prejudice the Appellant in accordance with the legal principle "*non reformatio in peius*" which is applicable also in contractual disputes (CAS 2015/A/4177; para.50 *et. seq.*)
97. For the sake of completeness, the Sole Arbitrator remarks that the First Respondent cannot be considered to have tacitly accepted the deductions made from his salary against the Taxes and fines, as brought forward by the Appellant. The Sole Arbitrator is mindful of the pertinent jurisprudence by the Swiss Federal Tribunal according to which "*amendments are deemed accepted by tacit consent when the unambiguous conduct of a party clearly indicates its willingness to accept of deliver contractual performance without any reservation in spite of non – observance of the written form*" (SFT 4A_666/2017).
98. In the present matter, it remains undisputed that, throughout the relevant sporting seasons, the Appellant's payment pattern was inconsistent and, in any event, failed to conform to the payment schedule stipulated in the Zamalek Contract. Under such circumstances, it would have been unreasonable to expect the First Respondent to clearly assess the extent of the Appellant's compliance with its financial obligations—let alone to demonstrate the kind of "*unambiguous conduct*" that could be construed as tacit acceptance of the deductions in question.
99. Finally, the Sole Arbitrator notes that the Parties have not contested the issue of the applicable interest rate on the outstanding remuneration owed to the First Respondent. Accordingly, the Sole Arbitrator upholds the relevant findings of the Appealed Decision.
100. It follows that the First Respondent is entitled to receive outstanding remuneration from the Appellant under the Zamalek Contract in the amount of EUR 70,796.01, plus interest at a

rate of 5% *p.a.*, accruing from 1 June 2020 until the date of effective payment. In addition, the First Respondent is entitled to a further amount of EUR 406,085.33, also bearing interest at 5% *p.a.* as from 1 June 2021 until the date of effective payment.

B. Which is the expiry date of the Zamalek Contract?

101. Having established the above, the Sole Arbitrator will proceed with his analysis by assessing which was the agreed expiry date of the Zamalek Contract and subsequently, whether said contract was terminated by the First Respondent or it naturally expired. In this respect, the Appellant asserts that the Zamalek Contract – being of the so – called “seasonal contract” – was set to expire at the conclusion of the 2020/2021 sporting season, namely on 26 August 2021, as determined by the EFA following the delayed conclusion of the previous season. Conversely, the Respondents argue that the 2020/2021 sporting season was initially scheduled to end on 31 May 2021 and was later extended by the EFA due to the Covid - 19 pandemic, a development which, in their view, could not have unilaterally extended the contractual duration of the Zamalek Contract.
102. In this regard, it remains undisputed between the Parties that the Zamalek Contract does not stipulate an exact expiry date. Instead, it appears that, pursuant to the applicable regulations of the EFA, employment agreements are deemed to expire at the end of the sporting season, irrespective of the specific calendar date on which the season concludes.
103. In assessing the issue at stake, the Sole Arbitrator will begin by determining the end date of the Zamalek Contract in light of the true and common intention of the contracting parties at the time the agreement was concluded, in accordance with Article 18 of the SCO. Once such intention has been established, the Sole Arbitrator will consider whether any subsequent extension of the season—due to exceptional circumstances, such as the Covid - 19 pandemic—could have had an effect on the contractual term of the Zamalek Contract.
104. The Sole Arbitrator notes that Article 5 (1) of Annexe 3 of the FIFA RSTP, provides as follows:

“The start and end dates of both registration periods and of the season, if applicable for male and female players separately, as well as of possible registration periods for competitions in which only amateurs participate (cf. article 6 paragraph 4 of these regulations), shall be entered in TMS at least 12 months before they come into force, subject to the temporary exceptions below. Under exceptional circumstances, associations may amend or modify their registration period dates up until they commence. Once the registration period has begun, no alteration of dates will be possible. The registration periods shall always comply with the terms of article 6 paragraph 2.

a) Associations may, at any stage:

i. request to extend or amend their season start date and end date;

ii. request to extend or amend their registration periods that have already commenced, provided that their duration complies with the maximum limit (i.e. 16 weeks) established in article 6 paragraph 2;

iii. request to amend or postpone their registration periods that have not commenced, provided that their duration complies with the maximum limit (i.e. 16 weeks) established in article 6 paragraph 2.

b) Any such request will be assessed by the FIFA Administration and is subject to the guidelines set out in the COVID-19 Football Regulatory Issues FAQs”.

105. After reviewing the evidence submitted by the Parties in this regard, the Sole Arbitrator finds that the sporting season 2020/2021 was originally scheduled to commence on 22 November 2020 and to conclude on 31 May 2021. This is corroborated by information retrieved from the FIFA TMS and confirmed in the Appealed Decision. The Sole Arbitrator further notes that, according to the relevant documentation submitted by the Respondents, the official end date of the 2020/2021 season remained unchanged at least until 9 June 2021—by which time the Zamalek Contract had already expired. In reaching this conclusion, the Sole Arbitrator also attaches weight to the payment schedule set out in the Zamalek Contract, which provides for the payment of the First Respondent’s annual salary through the end of May in each season. This is a strong indication of the Parties’ true and common intention, at the time of contracting, that the Zamalek Contract would expire on 31 May 2021.
106. By contrast, the Sole Arbitrator finds the representations of the Appellant to be rather inconsistent in this respect. Following the filing of its Appeal Brief, the Appellant was specifically invited to submit a copy of the pertinent instruction it created in the FIFA TMS, regarding the registration of the First Respondent with Zamalek. In the view of the Sole Arbitrator, this information could have been particularly helpful in clarifying the contracting parties’ common intention as to the duration of their employment relationship. However, the extract ultimately submitted by the Appellant indicated that the First Respondent’s registration was recorded as expiring on 31 July 2021. This inconsistency falls short of the level of diligence expected of a party in CAS proceedings — particularly in light of the burden of proof under Article 8 of the Swiss Civil Code — and materially undermines the credibility of the Appellant’s position on this issue.
107. Having established the above, the Sole Arbitrator will proceed in establishing whether the subsequent extension of the season in question had also affected the term of the Zamalek Contract.
108. In this regard, the Sole Arbitrator recalls that during the challenging period of the COVID – 19 pandemic and due to its impact on football activities, FIFA attempted to provide guidance to all stakeholders by issuing a document headed “Covid – 19 Football Regulatory Issues” (the “FIFA Covid – 19 Guidelines”) and the “FIFA Covid – 19 Football Regulatory Issues Frequently Asked Questions (FAQ)” (the “FIFA Covid – 19 FAQ”). In analyzing the

guidance provided therein, the Panel in *CAS 2021/A/8156* observed that “[t]he FIFA Covid – 19 Guidelines contain a set of principles and recommendations with the aim of addressing situations where employment agreements cannot be performed as originally anticipated by the parties due to the COVID – 19 crisis. In principle the FIFA COVID – 19 Guidelines advocate strongly for a spirit of cooperation and consensus, encouraging the parties to reach amicable settlements. Only in case no collective agreement can be reached, they propose that unilateral contract amendments shall be upheld if recognized by national law, or, in case national law is not relevant, (i) if made in good faith; (ii) if they are reasonable; and (iii) proportionate”.

109. The Sole Arbitrator fully concurs with the principles reflected above and therefore he will assess the facts established in the matter at hand within that framework.
110. Having said that, the Sole Arbitrator notes that whereas the FIFA Covid – 19 Guidelines and the FIFA Covid – 19 FAQ, granted member associations a certain degree of flexibility with respect to extending the duration of relevant sporting seasons, there is no indication - nor any regulatory amendment - that would permit the automatic extension of employment agreements. On the contrary, FIFA expressly recognized that, not being a party to such agreements, it lacked the authority to unilaterally amend their terms. Accordingly, FIFA encouraged clubs and players “to work together to find appropriate collective agreements on a club or league basis regarding employment conditions”.
111. Further, FIFA Covid – 19 FAQ No. (8) explicitly states that unilateral variations to employment agreements imposed by member associations or leagues will be recognized by FIFA only “where they are permitted by national law and have been collectively agreed among social partners” (emphasis in the original). In the same context, FIFA COVID-19 FAQ No. 9 acknowledges the possibility that a club may choose not to negotiate an extension of an employment agreement, even if the relevant season has been extended.
112. Ultimately, the Sole Arbitrator finds that in line with the pertinent FIFA Covid-19 Guidelines, unilateral variations to an employment agreement by clubs must be considered a measure of “last resort”. Such variations are only permissible when the following cumulative conditions are met: a) an agreement between the club and the player was impossible to reach; b) national law did not address the specific situation, or collective agreements with players’ unions were unavailable or inapplicable; and c) the variation was made in good faith and was reasonable and proportionate. In assessing the validity of said unilateral decisions, however, the deciding bodies of FIFA may consider a variety of elements including, *inter alia*, whether the club had attempted to reach a mutual agreement with its employees, the club’s economic situation, the proportionality of the amendment in question and whether said unilateral decision applied to the entire squad or only specific employees.
113. Against that background, the Sole Arbitrator finds that the Appellant failed to establish not only that the duration of the Zamalek Contract was unilaterally extended - whether pursuant to a decision by the EFA or otherwise - but also that any variation of its terms occurred at all.

As outlined above, the mere extension of the 2020/2021 season by the EFA is not, in itself, sufficient to extend the contractual term of the Zamalek Contract, contrary to the Appellant's assertions. Moreover, the Appellant neither alleges nor proves that it took a unilateral decision to extend the duration of the Zamalek Contract, nor that it duly notified the First Respondent of any such decision. In substance, the only argument put forward by the Appellant on this issue relates to a proposed meeting with the First Respondent scheduled for 29 May 2021 - a time when the First Respondent had already joined the Tunisian national team and was therefore unable to attend.

114. It follows that the Zamalek Contract naturally expired on 31 May 2021 and, therefore, was not terminated by one of the Parties.

115. Considering and following the findings of the Sole Arbitrator on the two previous issues, all the other prayers for relief should be dismissed.

IX. CONCLUSIONS

116. Based on the foregoing, the Sole Arbitrator finds that:

- The First Respondent is entitled to receive outstanding remuneration under the Zamalek Contract, in the amount of in the amount of EUR 70,796.01, plus interest, at a rate of 5% *p.a.* accruing from 1 June 2020 until the date of effective payment and in the amount of EUR 406,085.33, plus interest, at a rate of 5% *p.a.*, accruing from 1 June 2021 until the date of effective payment.
- The Zamalek Contract expired on 31 May 2021.

117. It follows that the Appeal is partially upheld.

X. COSTS

(...)

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed on 24 March 2024 by El Zamalek Sporting Club against the decision issued on 29 November 2023 by the Dispute Resolution Chamber of the *Fédération Internationale de Football Association* Football Tribunal is partially upheld.
2. The decision issued on 29 November 2023 by the Dispute Resolution Chamber of the *Fédération Internationale de Football Association* Football Tribunal is confirmed, save for point 2 which is amended as follows:

“2. The Respondent / Counter – Claimant El Zamalek, must pay to the Claimant the following amounts:

- *EUR 70,796.01 as outstanding remuneration plus 5% interest p.a. as from 1 June 2020 until the date of effective payment;*
- *EUR 406,085.33 as outstanding remuneration plus 5% interest p.a. as from 1 June 2021 until the date of effective payment”.*

3. (...).
4. (...).
5. All other and further motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland
Date: 10 October 2025

THE COURT OF ARBITRATION FOR SPORT

Sofoklis Pilavios
Sole Arbitrator