



TAS / CAS

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

CAS 2025/A/11118 Jesé Rodríguez Ruiz v. MKE Ankaragücü SK & FIFA

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

Sole Arbitrator: Kwadjo Adjepong, Lawyer, London, United Kingdom

in the arbitration between

Jesé Rodríguez Ruiz, Las Palmas de Gran Canaria, Spain

Represented by Mr Íñigo de Lacalle Baigorri, Attorney-at-law, Madrid Spain and Mr Juan Alfonso Prieto Huang, Attorney-at-law, Madrid, Spain

Appellant

and

MKE Ankaragücü SK, Ankara, Turkey

Represented by Mr Yakub Kizilkaya, Attorney-at-law, Ankara, Turkey

Respondent 1

Fédération Internationale De Football Association, Coral Gables, Florida, USA

Represented by Mr Miguel Liétard Fernández-Palacios, Coral Gables, Florida, USA

Respondent 2

I. PARTIES

1. Jesé Rodríguez Ruiz (the “Player” or the “Appellant”) is a Spanish professional football player.
2. MKE Ankaragücü SK (the “Club” or “Ankaragücü”) is a Turkish football club affiliated to the Türkiye Futbol Federasyonu (the “TFF”), which in turn is a member association of the Fédération Internationale de Football Association (“FIFA”).
3. FIFA is the international governing body of football. FIFA is an association under Articles 60 of the Swiss Civil Code (“SCC”) with its headquarters in Zurich, Switzerland; The Club and FIFA shall jointly be referred to as the “Respondents” where applicable. The Appellant and the Respondents shall jointly be referred to as the “Parties” where applicable.

II. FACTUAL BACKGROUND

A. Background Facts

4. Below is a summary of the relevant facts and allegations based on the Parties’ written submissions, pleadings and evidence adduced. Additional facts and allegations found in the Parties’ written submissions, pleadings and evidence 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, he refers in his Award only to the submissions and evidence he considers necessary to explain his reasoning.
5. On 18 July 2022, the Parties concluded an employment contract (the “Contract”) which was valid until 31 May 2023.
6. Clause 3 of the Contract headed “Payments and special provisions”), stated that the Club agreed to pay the following remuneration: (i) EUR 1,115,000 “net to the Player for the 2022/2023 football season” and (ii) EUR 1,665,000 “net to the Player for the 2023/2024 football season”.
7. In accordance with Clause 3(1) of the Contract (under the heading “General Provisions”), the Parties also agreed the following:

“The minimum net wage payment to be accrued on behalf of the player in accordance with the Contract or declared Payments to the social security institution are (written in the 3 - PAYMENTS AND SPECIAL PROVISIONS article above) Paid in the salaries and the player shall declare, accept and undertake not to demand additionally monthly minimum net wage or the amount declared to the social security institution. All fees to be paid to the Player under this contract are net of taxes (including, but not limited to personal income tax, regional tax, municipal tax, or any other tax according to the legislation in force) and withholding tax. Therefore, the Club will be responsible for any tax liability derived from the payments to be made to the Player pursuant to this Agreement. The Club would have to make the corresponding gross-up in order to pay to the Player the net amount agreed. This clause is essential for the validity of the

Agreement. For that reason, should whatever Tax Authorities request from the Player any amount as tax, withholding, surcharge, sanction, interest or any other tax liability, as a result of the payments arising from this Agreement, then the Player shall be entitled to claim these amounts to the Club. For the avoidance of doubts, should the Club fail to pay the amounts agreed to the Player, the Player shall have the rights to claim such amount against the Club and if necessary to Initiate legal actions against the Club. Additionally, in no case whatsoever, the Club will retain any amount of the established in this agreement in regard to social security and/or labour amounts.”

8. On 12 January 2023, the Parties signed a mutual termination agreement to terminate the employment relationship amicably (the “mutual termination agreement”).
9. The mutual termination agreement stated that:

*“[...] Following the General Provisions stipulated in the Professional Player Contract, all salaries paid to the player during the execution of said agreement are **net of taxes** (including, but not limited to personal income tax, regional tax, municipal tax, or any other tax according to the legislation in force) and withholding tax. Therefore, **the club will be responsible for any tax liability** derived from the payments made to the player pursuant to the professional player contract and will provide the player with the withholding tax certificate within the month of February of 2023. **All the tax obligations specified in the professional player contract shall remain in force until its full completion.** [...]” (emphasis added)*

10. On 22 March 2023, the Player sent an email to the Club stating:

“About Mr. Jesé Rodríguez, his Turkish tax advisor (Mr. Can Dogrusoz, in cc) will submit promptly his tax return.

He has faced several issues to submit said tax return because apparently, the address registration of the player with Turkish Immigration Bureau was not made by the Club, and it should have been made by the club representatives on Jese’s behalf. That has made [it] really difficult to proceed with the tax return.

However, he has managed to follow another path and it seems that the tax return will be prepared and submitted COB this week. Once that happens, we will send you the relevant documents.

Please note that total tax liabilities of Jese would amount to TRY 1,911,273.80, which can be paid either at once (until 31 March) or in 2 instalments (1st until 31 March, 2nd until 31 July).

According to his contract, the club must bear all the tax liabilities that may arise, because his contract was stated in net amounts. Therefore, we kindly ask you to let us know which way of payment you prefer (at once or in two instalments) in order to provide you with the information. That way, the club is able to make the payment directly to the tax authorities.”

11. In addition to further messages exchanged on 22 March 2023 and 28 March 2023, on 28 March 2023, the Player received an accrual receipt from the Turkish tax authorities, outlining his tax liabilities for the calendar year 2022 in the amount of TRY 1,911.273.80.
12. On 28 March 2023, the Player sent the Club a copy of his personal income tax return for the 2022 year and accrual slip.
13. On 29 March 2023, the Player's representative contacted the Club and requested an update with respect to the payment of the corresponding taxes of the Player.
14. On 30 March 2023, a Club's representative replied to the Player's counsel stating:

*“Dear Carlos,
I informed the club about the payment
Jese's tax payment is in our plans.
But I don't know when the payment will be made.
I will inform you when we made it.
Best regards.”*
15. On 31 March 2023, the Player's tax liabilities for the 2022 year fell due.
16. On 3 April 2023 and 11 April 2023, the Player's representative sent further reminders to the Club.
17. On 26 April 2023, the Player sent a formal communication to the Club asking it to proceed with payment of the tax liabilities directly to the Turkish tax authorities with any applicable fines and/or interest within 5 days. The Player also requested that the Club provide him with proof of payment within 7 days.
18. On 21 June 2023, the Club contacted the Player to inform him:

“My friend Marko contacted me regarding Jese's tax payment. I mentioned it to him, but I want to tell you here as well.

Our new season budget work continues. If nothing goes wrong, we will make all our payments (including Jese's payment) in the first week of July.

Until then, we kindly request you not to take any legal action.”
19. The Player sent further reminders on the 13, 17, 18 and 20 July 2023.
20. On 20 July 2023, the Club's attorney replied to the Player's reminders as follows:

“I hesitated to reply because I was always embarrassed.

Our president stepped up sponsorship deals to pay off all debts by the end of the month. It is difficult for me to tell you anything since new transfer payments are prioritized during these periods.

However, we want to make your payment as soon as possible.

I hope you understand the situation.”

21. On 7 August 2023 and 9 August 2023, the Player sent further reminders to the Club.

22. On 9 August 2023, the Club’s attorney sent an email to the Player, stating:

“Our president asked me to prepare a list of all the tax payments arising from Players including Jese’s.

I think we are going to pay them by the end of August.

I will let you know when we are making the payment.”

23. The Player’s representatives sent additional reminders on 9, 25, 28, 29 and 30 August 2023.

24. On 23 November 2023, the Player sent a further default notice to the Club, asking for the payment of TRY 1,911,273.80 plus interest of 2.5% per month as stipulated by Turkish law, relating to the tax liability arising in Turkey and EUR 47,693.77, regarding the Player’s tax liability that, in the meantime, had arisen in Spain.

III. PROCEEDINGS BEFORE THE FIFA DRC

25. On 12 December 2023, the Player lodged a claim before the FIFA Dispute Resolution Chamber (“FIFA DRC”).

26. The FIFA DRC held that the Claim was premature for a number of reasons. First, the Claimant confirmed not having made any payments to any tax authority but had requested payment from the Respondent and based his calculation on his own tax declaration, rather than a clear invoice. Secondly, the DRC found that the payment of the relevant tax obligation is requisite for any liability to be established towards the Club, after which a claim may be lodged for reimbursement of the incurred costs. Thirdly, due to the wording of Art. 3 para. 1 of the Contract; the evidence on file; and the CAS award (CAS 2023/A/10142), in the DRC’s opinion, the Club (should an appropriate proof of payment of the relevant taxes be filed) appeared to be obligated to reimburse the taxes in both Turkey and Spain. In conclusion, the DRC decided that the claim was premature, without prejudice to the right of the Claimant to lodge a further claim for the amounts in dispute.

27. On 19 September 2024, the FIFA DRC rendered the Appealed Decision, as follows:

“1. The Football Tribunal has jurisdiction to hear the claim of the claimant, Jesé Rodríguez Ruiz.

2. The claim of the Claimant is premature.

3. This decision is rendered without costs.”

28. On 24 September 2024, the Appealed Decision was notified to the parties.
29. On 17 December 2024, following the Player's request, the grounds of the Appealed Decision were notified to the Parties.

IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

30. On 5 January 2025 the Appellant filed its statement of Appeal with the Court of Arbitration for Sport (the "CAS") against the Respondent in accordance with Articles R47 and R48 of the 2023 edition of the Code of Sports-Related Arbitration (the "CAS Code"), with respect to the Appealed Decision. The Appellant requested to submit this matter to a Sole Arbitrator and the Respondent agreed to such request.
31. On 7 April 2025, following extensions to the deadline, the Appellant filed its Appeal Brief with CAS in accordance with Article R51 of the CAS Code.
32. On 7 May 2025, the Parties were provided with Notice of Formation of a Panel confirming that pursuant to Article R54 of the CAS Code on behalf of the Deputy President of the CAS Appeals Arbitration Division, Mr Kwadjo Adjepong, Solicitor based in London, United Kingdom had been appointed as the Sole Arbitrator.
33. On 30 May 2025, following an extension to the deadline, the First Respondent filed its Answer in accordance with Article R55 of the CAS Code.
34. On 27 June 2025, following an extension to the deadline, the Second Respondent filed its Answer in accordance with Article R55 of the CAS Code.
35. On 30 July 2025, following representations from the Parties, the CAS Court Office wrote to the Parties to confirm on behalf of the Sole Arbitrator that a hearing would take place on Friday 12 September 2025 by videoconference and the Parties shall call to be heard by the Sole Arbitrator such witnesses, and experts referred to in their written submissions.
36. On 6 August 2025, the CAS Court Office wrote to the Parties requesting that they sign and return the Order of Procedure. The Order of Procedure was duly signed by the Appellant on 9 August 2025, by the Second Respondent on 11 August 2025 and by the First Respondent on 18 August 2025.
37. On 6 August 2025, the CAS Court Office wrote to the Second Respondent to request the entire FIFA case file.
38. On 12 September 2025, a hearing was held by videoconference. At the outset of the hearing, the Parties confirmed that they had no objection to the constitution of the Panel. Also, the Parties confirmed that there were no preliminary matters to address.

39. In addition to the Sole Arbitrator and Mr Antonio De Quesada (Head of Arbitration Services at CAS), the following people attended the hearing by videoconference:
- For the Appellant:
 - 1) Mr Inigo Lacalle de Baigorri, Counsel; and
 - 2) Mr Juan Alfonso Prieto, Huang, Counsel
 - For the First Respondent:
 - 1) Mr Yakub Kizilkaya, Counsel
 - For the Second Respondent:
 - 1) Mr Miguel Liétard Fernández-Palacios Head of Litigation, FIFA; and
 - 2) Ms Cristina Pérez González, Senior Legal Counsel, FIFA
40. The Panel heard opening and closing submissions from the legal representatives for the Parties. The Sole Arbitrator instructed the witnesses to tell the truth, subject to the sanctions of perjury under Swiss law. The Panel heard oral evidence from the following witness, who were subjected to examination and cross-examination as well as questions from the Sole Arbitrator:
- Mr Can, Dogrusoz, The Appellant's Tax Advisor.
41. At the end of the hearing, the Parties confirmed that their right to be heard had been respected and they had no objection to the way the hearing had been conducted.

V. SUBMISSIONS OF THE PARTIES

42. The Appellant's submissions, in essence, may be summarised as follows:
- The FIFA PSC Decision is completely wrong since under no circumstances is the claim filed by Mr Rodríguez premature.
 - FIFA has failed to take account of the specific tax agreements between the Parties. The content of the Contract and Termination Agreement is crystal clear.
 - The action initiated by Mr Rodríguez was not a claim for reimbursement. Conversely, the Player filed a claim for payment on the basis of article 12bis of the FIFA RSTP which refers to overdue payables as follows: "1. Clubs are required to comply with their financial obligations towards players and other clubs as per the terms stipulated in the contracts signed with their professional players and in the transfer agreements".
 - As explained by FIFA Circular number 1468 of 23 January 2015 relating to amendments to the RSTP and Procedural Rules, article 12bis was introduced for

“non-or late payment of financial contractual obligations” and “the inclusion in the regulations of a new article on overdue payables [...]” and “it is indeed of the utmost importance that all clubs are made aware of the new provisions without delay”.

- The Club has acknowledged its debt to the player (a) in correspondence exchanged between the parties; (b) the Answer to the claim filed before FIFA; (c) the final comments submission filed before FIFA; and (d) the FIFA Decision reflects the acknowledgement of the Club.
- The Club is in flagrant breach of its essential obligation that arises from the employment contract and Termination Agreement (i.e. the full payment of the tax responsibilities and liabilities assumed towards Mr Rodríguez).
- By virtue of the legal principle *pacta sunt servanda*, (i.e. agreements must be kept) it is unquestionable that the Appealed Decision is wrong and should be annulled in full since the Players claim is not premature.
- In relation to Spanish taxes, under no circumstances can the claim be considered “premature” since Mr Rodríguez already paid the Spanish Taxes on 30 June 2023 before the claim before FIFA was submitted on 12 December 2023. The Appellant has proof of payment of the Spanish taxes. The Spanish tax authorities do not issue an invoice, the tax declaration form serves as proof of payment.
- The Appellant’s claim cannot be considered premature as the Turkish taxes became due on 31 March 2023 and the late payment is generating accrued interest until the effective date of payment. The Club always expressly recognised its obligation to pay Turkish taxes and confirmed that its payment was in the Club’s plans.
- The Club created a more than reasonable expectation to the Player that the Club was going to pay the Turkish taxes. This can be seen in the Appealed decision which states that on 21 June 2023 the Club contacted the Player and confirmed “[...] we will make all our payments (including Jesé’s payment) in the first week of July. Until then, we kindly request you not to take any legal action [...]” and “[...] we want to make your payment as soon as possible [...]” and “[...] tax payments arising from players like Jesé’s. I think we are going to pay them by the end of August”.
- Reimbursement by the Club to the Player of the Turkish taxes may be considered by the Turkish authorities as a wage or higher remuneration under Article 61 of Turkish Income Tax Law, which in turn would generate higher income for the Player and he would have to pay additional taxes again. This would lead to an infinite loop in which the Player would be subject to further income tax liabilities.
- Alternatively, on a subsidiary basis, if the Sole Arbitrator considers the Appellant’s claim relating to Turkish taxes to be premature, in view of (i) the specific tax arrangements agreed by the Parties and (ii) the Club has expressly acknowledged its obligation to pay the Turkish taxes, the Player respectfully requests that the Sole Arbitrator condemns the Club to pay the Turkish taxes once the corresponding amounts have been paid by the Appellant. In addition, the Club should be

responsible for the payment of 2.5% in interest for the Turkish taxes and in relation to Spanish taxes (i.e. 5% of the EUR 47,693.77 from 30 June 2023 until the date of effective payment and/or from the date of the issuance of the Arbitral Award to the effective date of payment).

43. As a result of the above submissions, the Appellant requests the following relief:

- “A. - The Decision adopted by the FIFA Dispute Resolution Chamber of September 19th, 2024 in the procedure with reference REF. FPSD-13013 is annulled.*
- B. - MKE ANKARAGÜCÜ SK is ordered to pay Mr. JESÉ RODRÍGUEZ RUIZ the Spanish Taxes which amounts to forty-seven thousand six hundred and ninety-three euros and seventy-seven cents (€ 47,693.77).*
- C. - MKE ANKARAGÜCÜ SK is ordered to pay Mr. JESÉ RODRÍGUEZ RUIZ the Turkish Taxes which amounts to:*
- a) Principal sum of one million nine hundred eleven thousand two hundred seventy-three Turkish Liras and eighty cents (TRY 1,911,273.80); plus*
- b) Late payment monthly interest of two percent and a half (2,5%) since April 1st, 2023 which will continue to accrue until the effective payment of the Turkish Taxes; plus*
- c) Any other further fines that the Turkish Tax Authorities may impose as a result of the unpayment of the Turkish Taxes.*
- D. - Alternatively, on subsidiary basis, in the event that the Hono[u]rable Sole Arbitrator may consider that the claim of the Appellant as regards the Turkish Taxes is premature, MKE ANKARAGÜCÜ SK is ordered to pay Mr. Rodríguez the Turkish Taxes once the corresponding amounts have been duly paid by the Appellant.*
- E. - MKE ANKARAGÜCÜ SK is ordered to pay Mr. JESÉ RODRÍGUEZ RUIZ the five percent (5%) annual interest to the principal sum of the Spanish Taxes from June 30th, 2023 until the effective date of payment.*
- F. - In the event that the aforesaid alternatively petition D) is applicable, MKE ANKARAGÜCÜ SK is ordered to pay Mr. JESÉ RODRÍGUEZ RUIZ the five percent (5%) annual interest to the Turkish Taxes (i.e., principal amount plus fines and other concepts to be paid to the Turkish Tax Authorities) from the date of issuance of the Arbitral Award and/or the date of payment until the effective date of payment.*

In all cases:

- G. - *The First Respondent and the Second Respondent shall bear all the procedural costs of the present proceeding.*
- H. - *Finally, the First Respondent and the Second Respondent shall compensate Mr. JESÉ RODRÍGUEZ RUIZ for the costs and the legal fees incurred in connection with this arbitration in an amount to be determined at the discretion of the Hono[ur]able Sole Arbitrator in accordance with article R65.3 of the CAS Code.”*

44. The First Respondent’s submissions, in essence, may be summarised as follows:

- The FIFA DRC made the correct decision. The Player’s claim is not based on documents evidencing the actual payment of taxes but is based on documents relating to tax declarations by the Player himself. As the tax debt has not been paid the club has no obligation to make the payment to the Player himself.
- The Appellant has misrepresented the Club’s statements. The Club stated its obligation would arise only after the taxes had actually been paid to the relevant tax authorities. The Club may either pay the tax directly to the Turkish tax office, or alternatively, it may reimburse the Player only after the tax has been paid to the Turkish tax office. The Player’s request is quite unusual as it seeks reimbursement without having made any actual payment.
- The Player’s tax declaration shows that his total obligation in Turkey is 3,881,457.07 TL. The document shows the Turkish tax office confirms that the amount of 1,970,478.17 TL has been deducted from the total tax obligation. This amount was deducted because the Club had paid that amount to the tax office – and this has not been disputed by the Player.
- The remaining part of the Turkish tax obligation is 1,911,978.90 TL. This amount has not been paid by the Club or Player and remains outstanding. The Club has confirmed its obligation to cover this amount. However, the Player cannot demand this without making any payment to the Turkish tax office first. If the Club pays the outstanding sum to the Player and he does not pay the tax, the Club will have to pay the same amount twice (first to the Player and then to the tax office).
- In relation to the Spanish tax, the Club is not obliged to pay the Player’s income tax. Any income tax arising in the Player’s home country is not the responsibility of the Club. The agreement between the Player and the Club was made in accordance with the Turkish jurisdiction and tax legislation. Neither the Contract nor Termination Agreement contains any provision regarding Spanish taxes.
- The Agreement between the Republic of Turkey and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect of Taxes on Income confirms the agreement between Turkey and Spain to avoid double taxation on the same income. Article 17 of the Agreement between Spain

and Turkey under the heading “Artists and Sportsmen” states that “[...] income derived by a resident of a Contracting State as [...] a sportsman, from his personal activities as such exercised in the other Contracting State may be taxed in that other State [...]”. In addition, Article 22 of the agreement between Turkey and Spain, under the heading “Elimination of Double Taxation” states: “1. In Spain double taxation should be avoided [...] a) where a resident of Spain derives income which, in accordance with the provisions of this Agreement, may be taxed in Turkey, Spain shall allow (i) as a deduction from the tax on the income of that resident, an amount equal to the tax paid in Turkey [...]”. As a result, 3.881,447.07 TL has already been paid by the Club for Turkish tax (using the exchange rate on 30 December 2023), the equivalent of EUR 194,754 should be deducted from the Spanish Tax in accordance with the agreement between Spain and Turkey to avoid double taxation.

- It is crystal clear that after the deduction of the Turkish taxes, the Player should not have any responsibilities before the Spanish tax office. Therefore, the claim for Spanish tax should be rejected.
- According to FIFA jurisprudence, double taxation agreements are taken into consideration for a claim related to tax issues (see the decision of the FIFA DRC in 2021 Ref Nr. REF 20-01313) which states: “10. [...] the parties acknowledged that the Respondent paid taxes in connection with the Player remuneration [...]. Hence, the DRC judge determined that, in order to avoid paying taxes twice regarding the same remuneration, the Convention between Japan and the Kingdom of Spain for the elimination of double taxation [...] should be taken into consideration by the Claimant in order to eventually claim a deduction of his tax obligations in Spain.”
- The Appellant should not have any tax obligations before the Spanish tax office. The obligation of making deductions before the Spanish tax office should belong to the Player, but he has not fulfilled his obligations for the deductions.
- The FIFA DRC made the correct decision since the Player has not paid any taxes to any of the tax authorities. Therefore, his claim is premature.

45. As a result of the above, the First Respondent requests the following relief:

“We kindly request the panel reject the appeal of the appellant and [uphold] the decision of the FIFA DRC.”

46. The Second Respondents submissions can be summarised as follows:

- The Appellant has an unclear delineation of his appeal. On one hand, in the Player’s Answer, the Player requests that the Club is condemned to pay all the corresponding taxes, however on the other hand the Player asks the Sole Arbitrator, if the claim is considered premature, to ensure the Club “is ordered to pay Mr. Rodríguez the Turkish Taxes once the corresponding amounts have been duly paid by the Appellant”. These two approaches have different legal consequences. The first request requires the Club to discharge the Player’s tax obligations directly, and the second request implies that the Player has already paid or will pay the taxes himself and is now seeking reimbursement from the Club.

- To properly assess the legal feasibility of the Player's requests, it is essential to consider the contractual provisions agreed upon by the Parties, the applicable regulations and established jurisprudence.
- Clause 3 of the Contract (General Provisions) makes it clear that the Player and the Club have expressly agreed on the procedure to be followed regarding the payment of the relevant taxes by the Player and the subsequent request for reimbursement from the Club. The Parties have agreed that (1) as a first step the Club is responsible for the tax liabilities arising at the time of paying the Player his salary (2) then upon filing his annual tax return, the Player would need to be contacted by a competent tax authority in case any further tax liabilities were due for the relevant year (3) once the Player had paid the corresponding amount of taxes, he would be entitled to claim reimbursement from the Club ("then the Player shall be entitled to claim these amounts to the Club"); and (4) if the Club failed to reimburse those amounts, the Player would then have the right to initiate legal action against the Club ("should the Club fail to pay the amounts agreed to the Player, the Player shall have the rights to claim such amount against the Club and if necessary to initiate legal actions against the Club").
- Nowhere in the Contract is it stated the Club had a contractual obligation to file the Player's income tax return on his behalf i.e. to pay the taxes to the relevant Turkish authorities on his behalf (as the Player specifically requested in his claim before the FIFA DRC on 12 December 2023).
- Under Turkish tax regulations, the responsibility for submitting an annual tax return lies solely with the individual taxpayer i.e. the Player. Although taxpayers may seek the assistance of third parties (e.g. tax advisors and accountants) in preparing their returns, the final submission must be made by the individual taxpayer who is responsible for the accuracy and completeness of the return. This obligation cannot be delegated to their employer or another entity and the Appellant bears the burden of proving that the Club can pay taxes on his behalf in Turkey. This has been confirmed in CAS 2023/A/9438, para 73 and CAS 2024/A/10515 (paras 31, 39 and 124): "[...] pursuant to Turkish income tax law, if the salary earned by a professional footballer exceeds certain thresholds [...] such salary income must be declared by the football player in an annual tax return and the withholding tax deducted by the player's club must be offset from the calculated tax and the accrued remaining income tax must be paid".
- The Contract establishes an obligation for the Club to make tax payments on the Player's behalf in specific circumstances i.e. "the Club will be responsible for any tax liability derived from the payments made to the Player pursuant to this Agreement. The Club would have to make the corresponding gross-up in order to pay the Player the net amount agreed" (Clause 3.1 "General Provisions").
- The wording of Clause 3(1) of the Contract states "the Player shall be entitled to claim these amounts to the Club" which means the Player must first make the payment to the authorities and only then seek reimbursement from the Club. Had the intention been otherwise, the clause would have stated "the Club shall pay on behalf of the Player".

- The Club's reply to the Player's email of 22 March 2023 on the same date undeniably confirms that the Club's intention when drafting the Contract was to agree on a subsequent reimbursement following the Player's payment of his personal tax liabilities as follows "[...] Regarding income tax, in order to avoid any penalty or interest in the future, I request that the tax be paid by Jese and then the payment documents will be sent to me. After this stage, we can send the relevant payments".
- As is relevant from CAS 2023/A/9438, para 88 "[...] the Panel on the other hand notes that neither the Player nor his advisors, during the negotiations and the drafting of the Contract had sufficient knowledge of the Turkish tax system to understand that the Player was to file a personal tax declaration and, based on the circumstances, would be obligated to pay income tax directly to the Turkish tax authorities. In this case, as pointed out in the Appealed Decision, there is no evidence that the Player had paid his personal tax liabilities in Turkey and his claim is therefore premature.
- The Player himself has recognised in his Appeal Brief that he has not yet paid Turkish taxes and states that if the Sole Arbitrator considers that the Player's claim is premature, the Club should be ordered to Pay the Player the Turkish taxes "once the corresponding amounts have been duly paid by the Appellant" (page 26 of the Appeal Brief). Accordingly, the alternative options provided by the Appellant are not viable - namely, that the Club should either file the Player's tax return or reimburse an amount the Player has not proven he has paid.
- In relation to the Spanish taxes the Appellant's Appeal is contradictory. On one hand the Appellant asks the Club is ordered to pay the Player the Spanish taxes EUR 47,693.77, however based on the overall content of the Appeal Brief it appears that the Appellant is in fact requesting reimbursement.
- The Player attempts to discredit the Appealed Decision by trying to persuade the Sole Arbitrator that the "Copy of the Player's Spain income tax declaration serves as proof of payment itself". However, the Player now submits a document that was not available during the DRC proceedings called "Proof of Payment of the Spanish Taxes". The FIFA DRC issued its decision based on the evidence available at the time. The Player's tax declaration was filed on 27 June 2023, but the actual payment of the taxes did not take place until 30 June 2023. The tax return itself is not proof of payment but indicates that a bank account was provided without any evidence of the availability of funds in the account or confirmation that the payment was actually made.
- The key question is: since the Appellant has now submitted a copy of the "Proof of Payment of the Spanish Taxes" is the Club now responsible for reimbursing the amounts paid to the Player in Spain? Based on the evidence submitted, it appears that the Appellant is seeking reimbursement for the taxes paid in Spain for the 2022 fiscal year. Generally, Spanish income tax returns must be filed by the end of June of the following year. In this case the Player had until 30 June 2023 to file his tax return in Spain.

- Taking into consideration the Agreement between Turkey and Spain to avoid Double Taxation, although the Appellant submits that he has the status of a tax resident subject to taxation in Spain, the Appellant has failed to provide any supporting evidence to substantiate his alleged tax residency in Spain.
- The Treaty between Turkey and Spain to avoid double taxation operates by ensuring a person who earns income in Turkey but is tax resident in Spain may be subject to taxation in both countries but not twice on the same income. Turkey is entitled to tax income earned within its territory (e.g. employment income). At the same time, Spain as the country of residence is entitled to tax the individual's worldwide income, including income from Turkey. To prevent double taxation, Spain allows the taxpayer to deduct the amount of tax paid in Turkey from the Spanish tax liability on the same income up to the limit of what would be payable in Spain ensuring the taxpayer does not pay more than the higher of the two applicable tax rates (See Article 22 of the Treaty between Turkey and Spain on Double taxation). Therefore, to avoid double taxation, there is a prerequisite that taxes have already been in the source country (i.e. Turkey). Without proof of actual payment of taxes in Turkey, the taxpayer cannot trigger the credit system provided under Article 22 of the Treaty.
- In the Player's income tax declaration in Spain, he declares that EUR 170,802.91 to be deducted from his Spanish tax based on tax paid in Turkey. How could the Appellant have deducted taxes allegedly paid in Turkey without having actually paid them? In the absence of any evidence, such a deduction appears to be unjustified and casts doubt on the legitimacy of the Player's tax filings in Spain. As a result, it would not be appropriate to uphold the Player's claims regarding Spanish taxes.
- In conclusion, the link between the Turkish and Spanish taxes is evident. As the calculation of Spanish taxes is based on the (alleged) payment of taxes in Turkey, the failure to pay the Turkish taxes renders the entire claim premature and the Players request for reimbursement of the Spanish taxes cannot properly be assessed.
- If the Sole Arbitrator finds that the Appellant is to succeed in (part of) its appeal based on submissions and/or evidence not placed before the FIFA DRC, FIFA requests that it be exonerated from paying any arbitration costs or contribution towards legal expenses. This request is made because the Player submitted proof of such payment dated 30 June 2023 in the CAS proceedings and could and should have submitted that document during the proceedings before FIFA. Therefore, the Appealed Decision was properly rendered based on the information that was available to the FIFA DRC at the time.

47. As a result of the above, the Second Respondent requests the following relief:

“Based on the foregoing, FIFA respectfully requests the Sole Arbitrator to issue an award on the merits:

a) Rejecting the requests for relief sought by the Appellant;

- b) Confirming the Appealed Decision;*
- c) Ordering the Appellant to bear the full costs of these arbitration proceedings; and*
- d) Ordering the Appellant to make a contribution to FIFA's legal costs."*

VI. JURISDICTION

48. Article R47 of the Code provides as follows:

An appeal against the decision of a federation, association or sports-related body may be filed with the CAS insofar as the statutes or regulations of the said body so provide or as the parties have concluded a specific arbitration agreement and insofar as the Appellant has exhausted the legal remedies available to him prior to the appeal, in accordance with the statutes or regulations of the said sports-related body.

49. Article R47 of the CAS Code confirms that an appeal against a decision of a federation, association or sport-related body, such as FIFA, may be filed "[...] insofar as the Appellant has exhausted all the legal remedies available to him prior to the appeal [...]", as is the case here.

50. The jurisdiction of CAS also derives from Article 50(1) of the FIFA Statutes (May 2024 Edition), as it determines that "Appeals against final decisions passed by FIFA's legal bodies shall be lodged with CAS within 21 days of receipt of the decision in question".

51. In addition, Article 50(2) of the FIFA Statutes states: "Recourse may only be made to CAS after all other internal channels have been exhausted". The jurisdiction of CAS is not contested and is further confirmed by the Order of Procedure duly signed by the Parties.

52. In addition, section 9 of the Contract relating to "Disputes" confirms that the Player and Club agree to the jurisdiction of FIFA and CAS.

53. It follows that CAS has jurisdiction to hear, adjudicate and decide on the present dispute.

VII. ADMISSIBILITY

54. Article R49 of the Code provides as follows:

In the absence of a time limit set in the statutes or regulations of the federation, association or sports-related body concerned, or of a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against. After having consulted the parties, the Division President may refuse to entertain an appeal if it is manifestly late.

55. The admissibility of the Appeal is not contested by the Parties.

56. Under Article 50 of the FIFA Statutes, decisions adopted by FIFA legal bodies, such as the FIFA DRC, can be appealed within 21 days from their notification.
57. The Appealed Decision was notified to the Parties on 24 September 2024. On 17 December 2024, the grounds of the Appealed Decision were notified to the Parties. Following this, on 5 January 2025 the Appellant lodged his appeal before CAS i.e. within the 21 days allotted under Article 50 of the FIFA Statutes.
58. Furthermore, the appeal complied with all other requirements of Article R48 of the CAS Code, including the payment of the CAS Court Office fee.
59. It follows that the appeal is admissible.

VIII. APPLICABLE LAW

60. Article R58 of the Code provides as follows:

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

61. According to Article 49(2) FIFA Statutes (May 2024 edition), the provisions of the CAS Code shall apply to the proceedings. Pursuant to the same article, the CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law.
62. Likewise, Article R58 of the CAS Code provides that, “[t]he Panel shall decide the dispute according to the applicable regulations and, subsidiarily, to the rules of law chosen by the parties or, in absence of such a choice, according to the law of the country in which the federation, association or sports-related body which has issued the challenged decision is domiciled or according to the rules of law the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision”.
63. Given that the Appealed Decision was rendered by the FIFA DRC, the FIFA Statutes and regulations – namely the June 2024 edition of the FIFA Regulations on the Status and Transfer of Players (hereinafter the “RSTP”) and the March 2023 edition of the FIFA Procedural Rules Governing the Football Tribunal (hereinafter the “Procedural Rules”) – , constitute the applicable law to the matter at hand and Swiss law shall be applied subsidiarily should the need arise to fill a possible gap in the FIFA regulations.
64. However, the Sole Arbitrator notes that the present dispute concerns, at least to some extent, the respective tax obligations of the Parties regarding the Player’s salary under the Contract, and that such tax obligations are related to Turkish law, given that tax obligations in general are matters of national law and since the Contract is a contract for employment in Turkey. As such, and to the extent necessary, the Sole Arbitrator will take into consideration Turkish law.

IX. MERITS

65. The Sole Arbitrator notes that many of the factual circumstances of this case are in essence undisputed by the Parties, including the fact that on 18 July 2022, the Player and the Club concluded an employment contract which was valid until 31 May 2023. In accordance with clause 3.1 of the Contract the Player was entitled to receive remuneration from the Club net of taxes as follows: *“All fees to be paid to the Player under this contract are net of taxes (including, but not limited to personal income tax, regional tax, municipal tax, or any other tax according to the legislation in force) and withholding tax. Therefore, the Club will be responsible for any tax liability derived from the payments to be made to the Player pursuant to this Agreement. The Club would have to make the corresponding gross-up in order to pay to the Player the net amount agreed”*.
66. In addition, the Parties do not dispute that on 12 January 2023, the Player and the Club signed a mutual termination agreement to terminate the employment relationship amicably which provided that: *“[...] all salaries paid to the player during the execution of said agreement are **net of taxes** (including, but not limited to personal income tax, regional tax, municipal tax, or any other tax according to the legislation in force) and withholding tax. Therefore, **the club will be responsible for any tax liability** derived from the payments made to the player pursuant to the professional player contract [...]. **All the tax obligations specified in the professional player contract shall remain in force until its full completion.** [...]”* (emphasis added)
67. However, the Club submits that although the Player’s remuneration should be paid “net” of tax, this refers to the withholding tax paid directly to the Turkish Tax authorities, but the personal tax (due to the Turkish tax authorities following submission of the Player’s personal tax return) should only be reimbursed by the Club once the Player has provided proof of payment of his personal tax. In addition, the Club submits that the Player’s Spanish tax obligations are subject to the Treaty on Double Taxation between Turkey and Spain and can only be paid once the Player has settled his outstanding tax obligations in Turkey. As a result, as found by the FIFA DRC, the Club states that the Player’s claim before CAS is premature.
68. In contrast the Player submits, inter alia, that the term “net” should be interpreted to mean that the Player’s remuneration should be free of any taxes and that the Club should incur the entire financial burden associated thereto – if needed, upon direct payment to the relevant tax authorities (a) withholding income tax and (b) direct payment of his personal income tax to the Turkish tax authorities and (c) direct payment of his Spanish Tax to the Spanish tax authorities.
69. Thus, the main issues to be resolved by the Sole Arbitrator are:
- a. Is the Player entitled, pursuant to the Contract and Termination Agreement, to have his income tax payment to the Turkish and Spanish tax authorities paid by the Club in the first instance, or should the Player be reimbursed by the Club once the Player has paid his personal tax, and Spanish tax? and
 - b. What are the consequences for the Parties of the Sole Arbitrator’s finding, if any?

A. The applicable burden and standard of Proof

70. Swiss law that is applicable subsidiarily, in particular, Article 8 of the Swiss Civil Code (SCC), states that: “Unless the law provides otherwise, the burden of proving the existence of an alleged fact shall rest on the person who derives rights from that fact”.
71. This position is supported by CAS jurisprudence which provides that “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.” (See inter alia CAS 2009/A/1909).
72. As a result, the Sole Arbitrator observes that the burden rests with the Appellant to prove the facts it submits in support of its case.

B. Is the Player entitled, pursuant to the Contract and Termination Agreement, to have his income tax payment to the Turkish and Spanish tax authorities paid by the Club in the first instance, or should the Player be reimbursed once he has paid the tax?

73. In accordance with the Parties’ submissions regarding a possible interpretation of the Contract and Termination Agreement, the Sole Arbitrator finds that these agreements must be interpreted in accordance with the principles of Swiss law. In particular, the Sole Arbitrator notes that Article 18 of the Swiss Code of Obligations (“SCO”) stipulates that “When assessing the form and terms of a contract, the true and common intention of the parties must be ascertained without dwelling on any inexact expressions or designations they may have used either in error or by way of disguising the true nature of the agreement”. Article 18 para. 1 of the SCO rules that the content of the agreement must be construed according to the true intentions of the parties. Thus, the parties’ subjective will has priority over any contrary declaration in the text of the contract. In case a common subjective will of the parties cannot be ascertained, the content of the contract must be determined by application of the principle of “mutual trust” (see CAS 2017/A/5172, para 73 and SFT 127 III 444 para. b).
74. The Sole Arbitrator notes that the Club is a professional football club playing in the first league of Turkish football and the Player is an experienced professional football player. Both the Club and the Player have extensive experience of football transfers. Furthermore, the Player was represented by lawyers, including an international tax advisor, Mr Can Dogrusoz, who gave evidence at the CAS hearing. Nevertheless, while the Sole Arbitrator accepts that the Player’s understanding was that, pursuant to the Contract and Termination Agreement, he would not be required to pay any Turkish taxes or Spanish tax arising from his contractual remuneration from the Club, the Sole Arbitrator also notes (having considered the communications between the Club and the Player following the termination of the Contract in 2023) the Player regularly chased the Club to resolve the issue and to gain some clarity from the Club as to when the matter would be addressed. However, despite numerous attempts by the Player to resolve the issue with the Club, the Club although acknowledging its obligation to pay the player’s tax, at times, the Club did not meaningfully engage with the Player in order to provide a clear response as to when and how the outstanding tax obligations would be met. The Sole Arbitrator also notes that, at times, neither the Player nor the Club, appeared to have a sufficient understanding of the Turkish tax system to fully comprehend the correct

process required to comply with the Player's tax obligations. It appears that both parties were unclear as to the sums the Club was to pay the Turkish tax authorities directly as part of the withholding tax and any sums relating to personal income tax that were to be paid by the Player, that may subsequently be subject to reimbursement by the Club.

75. In this regard, the Sole Arbitrator notes that parties to a contract are obliged, as a starting point, to pay their own taxes originating from such a contract unless otherwise agreed. In this case, the Parties agree with the Club's obligation to pay the withholding tax regarding the Player was to be paid directly to the Turkish tax authorities. However, the Parties disagree over the process relating to the obligation to pay or reimburse the Player's personal Turkish tax and any Spanish tax, subject to the Treaty on Double Taxation between Turkey and Spain.

Turkish Tax

76. The Appellant submits that the FIFA DRC Decision is completely wrong and the claim filed by Mr Rodríguez was not premature. The Appellant also asserts that the FIFA DRC failed to take account of the specific tax agreements between the Parties. In particular, it is argued that the content of the Contract and Termination Agreement is crystal clear that the Club must pay all the Player's tax obligations or must reimburse the Player for payments made to the Turkish tax authorities. The Appellant points to the fact that, during the course of several reminders from the Player requesting payment, the Club has acknowledged its debt to the player (a) in correspondence exchanged between the parties; (b) the Answer to the claim filed before FIFA; (c) the final comments submission filed before the FIFA DRC; and (d) the FIFA Decision. The Appellant states that his position is supported by the fact that on 21 June 2023 the Club contacted the Player and confirmed "[...] we will make all our payments (including Jesé's payment) in the first week of July. Until then, we kindly request you not to take any legal action [...]" and "[...] we want to make your payment as soon as possible [...]" and "[...] tax payments arising from players like Jesé's. I think we are going to pay them by the end of August". The Appellant submits that reimbursement by the Club to the Player for the Turkish taxes may be considered by the Turkish authorities as a wage or higher remuneration under Article 61 of Turkish Income Tax Law, which in turn would generate higher income for the Player and he would have to pay additional taxes again. This would lead to an "infinite loop" in which the Player would be subject to further income tax liabilities in subsequent tax years. The Appellant's submission was supported by the evidence given on behalf of the Appellant at the CAS hearing on 12 September 2025 by Mr Can Dogrusoz, the Player's international tax advisor.
77. At the hearing on 12 September 2025, Mr Dogrusoz, confirmed that he had over 15 years of experience in providing tax advice, including in relation to the international transfers of football players. He had also worked with several professional footballers at Turkish clubs. Mr Dogrusoz also said that the Turkish tax regime required the Club to pay withholding tax on behalf of its players and required a player to file a tax return in the period following the close of the fiscal year. Mr Dogrusoz also said that in this case, in accordance with the Contract, the Club was responsible for payment of all the Player's tax obligations arising under the Contract and Termination agreement and these sums could be paid directly by the Club to the Turkish tax authorities. He also confirmed that, if the Player was to pay his personal tax before being reimbursed by the Club, this would

be seen as a higher level of income and an additional benefit to the Player and could give rise to a further tax liability to the Turkish tax authorities in future tax years. In relation to Spanish tax, Mr Dogrusoz said that the key issue was whether the Player had complied with the tax filing obligations in the country in which he had generated his professional income. Therefore, once the Player has completed his Turkish personal tax return and the Turkish tax had been paid, these sums could be deducted from any Spanish tax liability to avoid Double Taxation. Mr Dogrusoz also confirmed that, in the case of the default of the Player's tax liabilities by Club or Player, ultimately the Player would be held responsible for any penalties etc. as the obligation to pay the relevant taxes fell on the Player.

78. By contrast the First Respondent submits that: The FIFA DRC made the correct decision, as the Player's claim is not based on documents evidencing the actual payment of taxes but is based on documents relating to tax declarations made by the Player himself. In addition, the First Respondent argues that, as the tax debt has not been paid, the Club has no obligation to make the payment to the Player himself. It submits that the Player's tax declaration shows that his total obligation in Turkey is 3,881,457.07 TL; the document shows the Turkish tax office confirms 1,970,478.17 TL was deducted from the total tax obligation; this amount was deducted because the Club had paid that amount to the tax office and this has not been disputed by the Player. The First Respondent submits that the remaining part of the Turkish tax obligation is 1,911,978.90 TL. Moreover, this amount has not been paid by the Club or Player and remains outstanding. The First Respondent therefore asserts that the Club has confirmed its obligation to cover this amount, however, the Player cannot demand this without paying the Turkish tax office first.
79. The Second Respondent's submissions are broadly consistent with the First Respondent. It asserts that the Parties have agreed that (1) as a first step the Club is responsible for the tax liabilities arising at the time of paying the Player his salary; (2) then upon filing his annual tax return, the Player would need to be contacted by a competent tax authority in case any further tax liabilities were due for the relevant year; (3) once the Player had paid the corresponding amount of taxes, he would be entitled to claim reimbursement from the Club, as stated in the Contract which states "[...] then the Player shall be **entitled to claim** these amounts to the Club".(Emphasis added); and (4) if the Club failed to reimburse those amounts, the Player would then have the right to initiate legal action against the Club. Accordingly, the Second Respondent submits that this position has been confirmed in CAS jurisprudence. In particular, CAS 2023/A/9438, para 73 and CAS 2024/A/10515 paras 31, 39 (and para. 124 which states: "[...] pursuant to Turkish income tax law, if the salary earned by a professional footballer exceeds certain thresholds [...] such salary income must be declared by the football player in an annual tax return and the withholding tax deducted by the player's club must be offset from the calculated tax and the accrued remaining income tax must be paid [by the Player]").
80. The Sole Arbitrator finds the submissions made by the Respondents to be persuasive. In particular, under Turkish tax regulations, the responsibility for submitting an annual tax return lies solely with the individual taxpayer i.e. the Player. Although taxpayers may seek the assistance of third parties (e.g. tax advisors and accountants) in preparing their returns, the final submission must be made by the individual taxpayer who is responsible for the accuracy and completeness of the return. In addition, this position is conceded by the Appellant himself who has recognised in his Appeal Brief that he has not yet paid the

Turkish taxes and states that, if the Sole Arbitrator considers that the Player's claim is premature, the Club should be ordered to pay the Player the Turkish taxes "once the corresponding amounts have been duly paid by the Appellant". (See page 26 of the Appeal Brief.)

81. The Sole Arbitrator notes during the significant number of communications that took place between the Player and the Club between March 2023 and November 2023, the Player tried numerous times to gain some clarity from the Club as to when and how his tax obligations were to be met. Often the Club failed to proactively or meaningfully engage with the Player to resolve the issue. This eventually led to the Player sending the Club a formal demand for payment. At times the Club's responses gave rise to an expectation that all the Player's tax obligations were going to be paid directly by the Club to the relevant tax authorities, although at other times the Club suggested that payment would only be made once the Player had paid the relevant taxes and then sought reimbursement from the Club. These communications are surprising (given that both the Club and the Player were experienced and should have possessed the requisite knowledge regarding these tax processes). However, it appears that there was a misunderstanding about the correct process to be followed by the Club and the Player regarding how to comply with the relevant tax obligations. The Sole Arbitrator concludes that in these communications the Player and the Club were not indicative of bad faith, but these parties proceeded under a misunderstanding of the correct processes by which the Player and the Club were to comply with their relevant tax obligations. This miscommunication contributed to a dispute that could and should have been resolved prior to the Player issuing the Claim before the FIFA DRC.
82. The Sole Arbitrator finds that the decision of the DRC was correct in determining that the Player's claim was premature. The Contract establishes an obligation for the Club to make tax payments on the Player's behalf in specific circumstances of the Contract i.e. "[...] the Club will be responsible for any tax liability derived from the payments made to the Player pursuant to this Agreement. The Club would have to make the corresponding gross-up in order to pay the Player the net amount agreed". Therefore, once the Player has proved payment of his personal tax he can seek their reimbursement from the Club.
83. To the extent that such a reimbursement gives rise to an additional tax liability in future years, e.g. as a benefit to the Player, any additional liability in future tax years must be paid by the Club. If necessary, with the Club making "the corresponding gross-up in order to pay to the Player the net amount agreed" as agreed in the Contract.

Spanish Tax

84. The Appellant submits that, in relation to Spanish taxes, under no circumstances can the claim be considered “premature” since Mr Rodríguez already paid the Spanish taxes on 30 June 2023, before the claim to FIFA was submitted on 12 December 2023.
85. The First Respondent acknowledges that The Agreement Between the Republic of Turkey and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect of Taxes on Income reflects an agreement between Turkey and Spain to avoid double taxation on the same income. In particular, Article 22 of the agreement between Turkey and Spain, under the heading “Elimination of Double Taxation” states: “1. In Spain double taxation should be avoided [...] a) where a resident of Spain derives income which, in accordance with the provisions of this Agreement, may be taxed in Turkey, Spain shall allow (i) as a deduction from the tax on the income of that resident, an amount equal to the tax paid in Turkey [...]”.
86. As asserted by the Second Respondent, although the FIFA DRC ruled that the Appellant’s claim for the payment of Spanish taxes by the Club was premature, the Player submitted proof of payment of Spanish taxes dated 30 June 2023 in the CAS proceedings and could have submitted that document during the proceedings before FIFA. In any event, the Appealed Decision was properly rendered based on the information that was available to the FIFA DRC at the time.
87. The Sole Arbitrator notes the link between the Turkish taxes and Spanish taxes. As the calculation of Spanish taxes is based on the payment of taxes in Turkey, the failure to pay the Turkish taxes renders a claim premature until such time as the payment of Turkish taxes has been made by the Player. Following this, any liability to the Spanish tax authorities can be determined and the issue of double taxation assessed. As a result, the proof of any payment in relation to Turkish tax is required before a determination on whether any Spanish tax is payable by the Player and subsequently reimbursed by the Club. In the absence of the payment of the Turkish tax, the Player’s request for reimbursement of the Spanish taxes cannot properly be assessed and is premature.

C. What are the consequences for the Parties of the Sole Arbitrator’s finding, if any?

88. As a result of the Sole Arbitrator’s findings in section (B) above, the Player’s Claim before the FIFA DRC was premature. This dispute appears to have been exacerbated due to a failure of the Club, at times, to proactively and meaningfully engage with the Player’s numerous attempts through its communications to the Club to resolve the issue. In addition, at times, there appears to have been a misunderstanding between the Appellant and the First Respondent about the correct process to be followed under Turkish tax law. Both parties, the Appellant and the First Respondent, are therefore deemed to have borne some responsibility for the situation that resulted in the Player’s claim before the FIFA DRC.
89. As conceded by Appellant in his Appeal Brief, and confirmed by the decision of the FIFA DRC, until the Appellant has proved that he has paid all the outstanding personal Turkish taxes, and any outstanding Spanish taxes, the Sole Arbitrator finds that the Player’s claim is premature. As a result of the Player’s claim being premature, and the wider

circumstances in which this dispute occurred mentioned in paragraph 88 above, the Club must reimburse the Player of the Turkish taxes (and any outstanding Spanish taxes), penalties and interest once the corresponding amounts have been duly paid by the Appellant.

90. As a result of the above, the Appeal by Mr Jesé Rodriguez Ruiz is dismissed.

X. COSTS

(...)

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by Mr Jesé Rodríguez Ruiz on 5 January 2025 against the decision rendered on 19 September 2024 by the Dispute Resolution Chamber of FIFA is dismissed.
2. The decision rendered on 19 September 2024 by the Dispute Resolution Chamber of FIFA on 19 September 2024 is confirmed.
3. (...).
4. (...).
5. All other motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland

Date: 14 April 2026

THE COURT OF ARBITRATION FOR SPORT

Mr Kwadjo Adjepong
Sole Arbitrator