



**TAS / CAS**

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

**CAS 2025/A/11780 Willem II Tilburg B.V. v. C.D. Mirandés S.A.D & FIFA**

## **ARBITRAL AWARD**

**delivered by the**

## **COURT OF ARBITRATION FOR SPORT**

**sitting in the following composition:**

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

**in the arbitration between**

**Willem II Tilburg B.V.**, the Netherlands

Represented by Mr C.F.W. de Jong Legal Counsel, the Dutch Federation of Professional Football Clubs, the Netherlands

**Appellant**

**and**

**C.D. Mirandés S.A.D.**, Spain

Represented by Mr Mario Resino Sastre and Mr David Rodríguez Ortega, ESQUAD Abogados S.L.P. Madrid, Spain

**Respondent 1**

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

Represented by Mr Roberto Najara Reyes, Senior Legal Counsel

**Respondent 2**

## **I. PARTIES**

1. Willem II Tilburg B.V. (the “Appellant” or “Willem II”) is a Dutch professional football club seated in Tilburg, the Netherlands, affiliated to the Royal Netherlands Football Association (the “KNVB”) which, in turn, is a member of the Fédération Internationale de Football Association.
2. C.D. Mirandés S.A.D. (the “First Respondent” or “C.D. Mirandés”) is a Spanish professional football club seated in Miranda de Ebro, Spain, affiliated to the Royal Spanish Football Federation (the “RFEF”), which, in turn, is a member of the Fédération Internationale de Football Association.
3. The Fédération Internationale de Football Association (the “Second Respondent” or “FIFA”) is the international federation governing the sport of football worldwide based in Zurich, Switzerland.

## **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.
5. On 12 July 2021, the Appellant entered into an agreement in writing with the Italian football Club A.C. Milan S.p.A (“A.C. Milan”) captioned as “Loan transfer agreement with option to purchase” for temporary transfer on loan of the Greek player, Nikolaos Michelis, born on 23 March 2001 (the “Player”), from A.C. Milan to the Appellant (the “Loan Agreement”). The term of the loan was agreed from the date of receipt of the International Transfer Certificate (“ITC”) via FIFA Transfer Matching System (“TMS”) until 30 June 2022.
6. Clause 2.4 of the Loan Agreement provided the Appellant with an exclusive option right to purchase the rights of the Player on a permanent basis effective as of 1 July 2022. To exercise the purchase option right, the Appellant was required to send a written notice to A.C. Milan by 30 May 2022.
7. Upon the expiry of the Loan Agreement the Player re-joined A.C. Milan, as the Appellant did not exercise its purchase option right.
8. On 30 July 2022, A.C. Milan entered into an agreement in writing with the First Respondent for the permanent transfer of the Player from A.C. Milan to the First Respondent (the “Transfer Agreement”).
9. On 4 August 2022, following an instruction uploaded into the FIFA TMS by the First Respondent for the permanent transfer of the Player as a professional, which was matched by A.C. Milan, and upon request by the RFEF which was

uploaded on 2 August 2022, the Italian Football Federation (the “FIGC”) issued and delivered the Player’s ITC. On the same day, namely on 4 August 2022, the RFEF confirmed the receipt of the Player’s ITC in TMS. The transfer was registered in TMS under number 544135.

10. No further entry was uploaded into the TMS in relation to the transfer of the Player from A.C. Milan to the First Respondent.

**B. Proceedings before the FIFA Dispute Resolution Chamber**

11. On 5 September 2024, the Appellant lodged a claim with the Dispute Resolution Chamber of FIFA (the “FIFA DRC”) against the First Respondent requesting payment of the total amount of EUR 61.680,00 as training compensation following the international transfer of the Player from A.C. Milan to the First Respondent, which occurred in the calendar year of his 21<sup>st</sup> birthday. The amount was requested with default interest of 5% *p.a.* as of the due date until the date of effective payment.

12. On 12 March 2025, the Single Judge of the FIFA DRC passed a decision on the aforementioned claim referenced as TMS 14594 (the “Appealed Decision”). The operative part of the Appealed Decision reads as follows:

1. *“The claim of the Claimant Willem II, is inadmissible.*
2. *The final costs of the proceedings in the amount of USD 10,000 are to be paid by the Claimant to FIFA with reference to case TMS 14594 (ch. Note relating to the payment of the procedural costs below).”*

13. On 8 September 2025, the grounds of the Appealed Decision were communicated to the Parties.

14. In passing his judgment, the Single Judge of the FIFA DRC determined essentially the following:

- Pursuant to Article 8.2 paragraph 5 Annex 3 of the FIFA Regulations on the Status and Transfer of Players [July 2022 edition] [the “FIFA RSTP”] *“once the ITC has been delivered the new association shall confirm receipt and complete the relevant player registration information in TMS”*.
- In accordance with Article 13 paragraph 4 of the Procedural Rules, the Single Judge may rely on evidence not presented by the parties, which is available on TMS, such as the date of receipt of the Player’s ITC.
- According to the available information in TMS, the Player registered with C.D. Mirandés on 4 August 2022 with the receipt of the ITC by the national member association *i.e.* by the RFEF. It is thus determined that the Player’s registration with C.D. Mirandés was completed on 4 August 2022.

- Based on this information, and in accordance with Article 3 paragraphs 1 and 2 of Annexe 4 of the FIFA RSTP, any training compensation due as a result of the Player being registered as a professional with C.D. Mirandés was to be paid by the latter to the former's training club(s) within 30 days following the Player's registration, namely on 3 September 2022.
- As the last possible due date is the 30<sup>th</sup> day after the Player's registration, C.D. Mirandés, would be in default from the 31<sup>st</sup> day onwards, namely as of 4 September 2022.
- According to Article 23 paragraph 3 of FIFA RSTP, the Football Tribunal shall only hear a case if not more than two years have elapsed since the event giving rise to the dispute. In this case the time limit began on 4 September 2022, and consequently, any party that wished to lodge for training compensation had until 4 September 2024.
- Willem II lodged its claim on 5 September 2024, that is one (1) day after the statutory time - limit, that began on 4 September 2022. Consequently, the claim is inadmissible.

### **III. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT**

15. On 19 September 2025, the Appellant filed a Statement of Appeal with the CAS in accordance with Articles R47 and R48 of the CAS Code of Sports-related Arbitration (the "Code"), with respect to the Appealed Decision. With its Statement of Appeal, the Appellant requested that the matter be submitted to a Sole Arbitrator.
16. On 23 October 2025, the Appellant filed its Appeal Brief in accordance with Article R51 of the Code.
17. On 4 November 2025, pursuant to Article R54 of the Code, and on behalf of the President of the CAS Appeals Arbitration Division, the CAS Court Office informed the Parties that the Panel appointed to decide the present case was constituted as follows:  
  
Sole Arbitrator: Mr Sofoklis P. Pilavios, Attorney-at-law, in Athens, Greece.
18. On 20 November 2025, the First Respondent filed its Answer with the CAS in accordance with Article R55 of the Code, within the deadline granted by the CAS Court Office.
19. On 3 December 2025, the Second Respondent filed its Answer with the CAS in accordance with Article R55 of the Code, within the deadline granted by the CAS Court Office.
20. On 4 December 2025, the CAS Court Office invited the Parties to state whether they preferred for a hearing to be held in this matter, or, for the Sole Arbitrator to issue an award based solely on their written submissions.

21. On 4 December 2025 and on 10 December 2025, the Second and the First Respondent, respectively, informed the CAS Court Office that they did not consider it necessary to hold a hearing, and confirmed their agreement for the Sole Arbitrator to decide the matter based solely on the Parties' written submissions.
22. On 11 December 2025, the Appellant requested an additional round of written submissions, without requesting a hearing.
23. On 12 December 2025, the CAS Court Office invited the Respondents to comment on the Appellant's request for an additional round of written submissions.
24. On 16 December 2025 and on 17 December 2025, the Second and the First Respondent, respectively, replied to the CAS Court Office stating their objection to the Appellant's request for additional round of written submissions.
25. On 15 January 2026, the CAS Court Office informed the Parties that pursuant to Article R56 of the Code and after considering their position on the matter, the Sole Arbitrator had decided to order a second round of written submissions.
26. On 4 February 2026, the Appellant filed its Reply within the time limit set in the correspondence of the CAS Court Office of 15 January 2026.
27. On 23 February 2026, the First Respondent filed its Rejoinder within the time limit set in the correspondence of the CAS Court Office of 5 February 2026.
28. On 14 March 2026, the Second Respondent filed its Rejoinder.
29. On 12 April 2026, the CAS Court Office invited the Parties to state whether they preferred for a hearing to be held after the second round of written submissions.
30. On 16 April 2026, on 22 April 2026 and on 23 April 2026, the Appellant, the Second Respondent and the First Respondent, respectively, confirmed that they did not consider necessary to hold a hearing.
31. On 28 April 2026, the CAS Court Office informed the Parties that the Sole Arbitrator, after consideration of Parties' position, and pursuant to Article R57 of the Code, considered himself sufficiently well – informed to decide the case based on their written submissions without the need to hold a hearing.
32. On 1 May 2026, on 4 May 2026, and on 6 May 2026, the Second Respondent, the Appellant, and the First Respondent, returned, each, a duly signed copy of the Order of Procedure to the CAS Court Office. By signing the Order of Procedure, the Parties confirmed their agreement that the Sole Arbitrator decide the matter based solely on their written submissions and that their right to be heard had been respected.

33. On 15 May 2026, the CAS Court Office informed the Parties on behalf of the Sole Arbitrator that the evidentiary proceedings were closed.
34. The Sole Arbitrator confirms that he carefully took into account in his deliberations all submissions, evidence, and arguments presented by the Parties, even if they have not been specifically summarized or referred to in the present award. In addition, the Sole Arbitrator notes that by signing the Order of Procedure all Parties expressly confirmed that their right to be heard had been respected.

#### **IV. SUBMISSIONS OF THE PARTIES**

35. The Appellant's submissions, in essence, may be summarized as follows:
- The claim against C.D. Mirandés, lodged on 5 September 2024 with the FIFA DRC was admissible.
  - The Player was registered with C.D. Mirandés on 5 August 2022, and not on 4 August 2022, as erroneously held by the Appealed Decision. Consequently, it had to pay training compensation to Willem II by 4 September 2022, namely 30 days following the Player's registration, and such payment became overdue as of 5 September 2022, namely the 31<sup>st</sup> day following this event.
  - This is evidenced by the official player passport issued by the RFEF which indicates 5 August 2022 as the Player's registration date with C.D. Mirandés. This document holds prevailing authority for purposes of establishing registration dates.
  - Willem II had until 5 September 2024 to lodge its claim, namely two years since the event giving rise to the dispute, in accordance with Article 23 paragraph 3 of FIFA RSTP, and therefore, the claim was lodged within the statutory time limit.
  - The Appealed Decision erred in considering that the Player's registration was completed on 4 August 2022, with the receipt of the Player's ITC by the RFEF. By relying on this incorrect basis to calculate the statutory time limit, the Appealed Decision reached an erroneous conclusion regarding the admissibility of the claim.
  - Article 8.2 paragraph 5 of Annex 3 of the FIFA RSTP makes a distinction between the receipt of a player's ITC by a new association, and, the registration of that player with one of its clubs. It therefore follows that the receipt of the player's ITC and the player's registration are two distinct and separate stages of the transfer procedure. Thus, for the purpose of calculating training compensation it is the act of the registration with a club that counts.

- The term “registration” is not defined in the FIFA RSTP. Therefore, in accordance with the *contra proferentem* rule, any ambiguity regarding the meaning of “registration” used in FIFA RSTP must be interpreted in a way that safeguards a club’s procedural right to effectively lodge a claim for payment of training compensation. Willem II relied in good faith on information presented to it by the relevant authorities showing that registration occurred on 5 August 2022.
- In addition, the Player’s history in FIFA TMS and in particular the Player’s Electronic Passport referenced 28990 indicates that his registration with C.D. Mirandés took place on 5 August 2022.
- Furthermore, C.D. Mirandés expressly acknowledged during the FIFA proceedings that the Player’s registration occurred on 5 August 2022. Consequently, it is now estopped from asserting a directly opposing position, namely, that the registration occurred on 4 August 2022 as this conduct violates the principle of good faith.
- In any event, the claim was complete at the time it was lodged as it contained all mandatory information and documentation and no new documents were filed after that date.
- With respect to the substance of the claim, Willem II is entitled to training compensation pursuant to Article 20 of the FIFA RSTP, given that the Player was born on 23 March 2001 and his international transfer as a professional from A.C. Milan to C.D. Mirandés, was completed in the calendar year of his 21<sup>st</sup> birthday.
- The Player was registered with Willem II under a loan agreement in the calendar year 2021 for 159 days and in the calendar year 2022 for 216 days. This information derives from the player passport issued by KNVB which indicates that the Player was registered on 26 July 2021 and deregistered on 4 August 2022. Based on this data the total amount of training compensation due amounts to EUR 61.643,00.
- Willem II never waived its entitlement to training compensation. Article 6 paragraph 3 of Annexe 4 of FIFA RSTP (the “contract offer rule”) does not apply, as Willem II was merely a loan club. Upon the expiry of the loan the Player remained under contract with A.C. Milan which was his parent club. The *contract offer rule* is not applicable in case of loan transfers as it would be against the rationale of the training compensation system. The fact that the Loan Agreement contained a purchase option is irrelevant to the dispute and it cannot be considered that Willem II was obliged to offer the Player a contract.

36. The Appeal Brief contained the following requests for relief:

*“The Appellant, respectfully submit to the CAS the following requests for relief:*

- i. To rule that the current appeal lodged by the Appellant is upheld;*

- ii. To rule that the Appealed Decision is set aside in full;*
- iii. To rule that the claim of the Appellant before the FIFA DRC was admissible;*
- iv. To order the First Respondent to pay the Appellant an amount of € 61,645 – (in words: sixty - one thousand six hundred and forty five euros) net as training compensation for the Player;*
- v. To order the First Respondent to pay the Appellant interest on the amount stipulated under iv) above corresponding with 5% per annum, to be calculated as from 5 September 2022 until the date of effective payment;*
- vi. To order the First Respondent to pay the Appellant a fixed sum of CHF 10,000- ,or such sum to be determined by the CAS, as a contribution towards the legal fees and costs incurred by the Appellant;*
- vii. To order the Second Respondent to pay the Appellant a fixed sum of CHF 10,000- ,or such sum to be determined by the CAS, as a contribution towards the legal fees and costs incurred by the Appellant;*
- viii. To rule that the Appellant shall bear no costs in relation to the current appeal procedure before the CAS and that all CAS costs and fees related to this procedure shall be entirely be borne by the First Respondent and/or the Second Respondent.”*

37. The submissions of the First Respondent, in essence, may be summarized as follows:

- The Player’s registration with C.D. Mirandés occurred on 4 August 2022 - and not on 5 August 2022 – which means that any training compensation became overdue on 4 September 2022, *i.e.* the 31st day following the Player’s registration. Accordingly, the limitation period expired on 4 September 2024. Thus, Willem II failed to file its claim within the two-year limitation period provided by Article 23 paragraph 3 of FIFA RSTP.
- According to Articles 8.1 paragraph 1, and, 8.2 paragraph 5 of Annexe 3 of FIFA RSTP the receipt of the ITC and the registration of a player are two sides of the same coin. Consequently, the Player’s registration date in connection with his transfer to C.D. Mirandés can only be evidenced by the respective TMS report, according to which the registration was completed on 4 August 2022.
- The information contained in the player passport issued by the RFEF cannot override the mandatory TMS confirmation of the registration date. In any event, the RFEF passport merely indicates the date of the Player’s license activation. Consequently, in the event of a discrepancy the player passport cannot supersede the TMS record.

- Willem II chose to rely on unofficial and inaccurate information and lodged its claim on what it considered to be the last day of the limitation period. This shows serious negligence, and it should therefore bear the procedural risk.
- In addition, the claim is time-barred because Willem II only lodged a full and complete claim on 20 September 2024.
- The Electronic Player Passport (“EPP”) 28990 invoked by the Willem II is of no evidentiary value in the present case. Each EPP is generated in connection with a specific transfer event, and is limited to the training reward calculations related thereto. The Player’s transfer from A.C. Milan to C.D. Mirandés occurred before the implementation of the FIFA Clearing House system, hence no EPP was generated in connection with that specific transfer.
- In any event, Willem II is not entitled to training compensation as it failed to exercise the purchase option agreed under Clause 2.3 of the Loan Agreement. This is tantamount to failing to comply with the mandatory condition of offering the Player a contract in accordance with the mandatory requirements of Article 6 paragraph 3 of Annexe 4 of FIFA RSTP. By not exercising the purchase option Willem II demonstrated no genuine interest in retaining the Player’s services, and thus waived any right for training compensation.
- Additionally, Willem II cannot be considered as the Player’s “former club” for purposes of training compensation, but A.C. Milan. This is supported by the fact that the Player’s employment relationship with Willem II was terminated as a result of the latter’s unwillingness to offer a new employment contract and that the Player re-joined A.C. Milan upon the expiry of the Loan Agreement.
- On a subsidiary basis, the amounts requested should be reduced. Any training compensation should be determined in relation to the period that the Player was effectively trained, starting from 26 July 2021 until 15 May 2022, when the last official game was played, or alternatively, until 30 June 2022 with the expiry of the Loan Agreement.

38. The Answer of the First Respondent contained the following requests for relief:

*“a. The Appeal filed by the Appellant, Willem II, against the Decision rendered by the Single Judge of the Dispute Resolution Chamber of the FIFA Football Tribunal dated 12 March 2025 is rejected.*

*b. The Findings of the Decision of the Dispute Resolution Chamber of FIFA Football Tribunal are confirmed.*

*c. The Appellant is condemned to pay the whole procedural costs arising from the present arbitration (including administrative expenses of the CAS and the fees of the Arbitrators).*

*d. The Appellant is condemned to pay a compensation of EUR 10,000, as contribution towards the legal expenses of the First Respondent, including all the First Respondent's attorney's fees and other expenses incurred for the defense of its interests in the present arbitration.*

*e. Such other relief as the CAS shall deem appropriate."*

39. The submissions of the Second Respondent, in essence, may be summarized as follows:

- According to the information available on TMS, the Player was registered with C.D. Mirandés and the RFEF on 4 August 2022, not on 5 August 2022. Consequently, training compensation was payable 30 days following the registration *i.e.* by 3 September 2022 and became overdue on the 31<sup>st</sup> day, *i.e.* on 4 September 2022, which is the date of the event giving rise to the dispute.
- Based on this data, Willem II had until 4 September 2024 to file its claim. Given that this was lodged on 5 September 2024, *i.e.*, two years and one (1) day after the triggering event, the claim is inadmissible.
- As a general rule, a player's transfer and registration are completed when the new national association confirms it in TMS after the ITC has been issued and received. Consequently, a player's registration occurs only once the new national association confirms it in TMS.
- According to the TMS record for the Player's transfer from A.C. Milan to C.D. Mirandés (bearing transfer number 544135), the Player's registration occurred on 4 August 2022, the date on which the RFEF confirmed the receipt of the ITC, which had been delivered by the FIGC that same day, thereby completing the registration. No other information was entered by the RFEF or the FIGC after that date. As such, this is the date on which the two federations involved confirmed the transfer and closed the registration process in TMS.
- Willem II cannot rely on the player passport issued by the RFEF to argue that the registration with C.D. Mirandés occurred on 5 August 2022, as this document merely indicates the date on which the Player's federative license became active ("*fecha de registro de licencia*"). Since the issuance of a license requires prior registration, the activation date does not necessarily coincide with the actual date of registration. Therefore, the player passport cannot be considered as definitive or prevailing evidence in this regard.
- On the contrary, the TMS constitutes the official record for international transfers. Accordingly, in case of a discrepancy between a national association's player passport, and the information recorded in TMS regarding registration dates, the latter must prevail, as it reflects the registration confirmed and validated through the official FIFA platform.

- There is no basis for applying the principle of *contra proferentem* given that there is no ambiguity as to the meaning of “registration” used in article 3 of Annexe 4 of FIFA RSTP. This provision does not refer to license activation, or license issuance by a national association. Consequently, there is no ambiguity that calls for interpretation.
  - The information in the Electronic Player Passport (EPP 28990), which is invoked as evidence by Willem II to demonstrate that the Player’s registration took place on 5 August 2022, is completely irrelevant to the present case as it concerns a different transfer.
40. The Answer of the Second Respondent contained the following request for relief:
- “Based on the foregoing, FIFA respectfully requests the Sole Arbitrator to issue an award:*
- 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.”*

## **V. JURISDICTION**

41. 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 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”.*

42. Article 50 para.1 of the FIFA Statutes (edition May 2024) reads as follows:

*“Appeals against final decisions passed by FIFA and its bodies shall be lodged with CAS within 21 days of receipt of the decision in question.”*

43. The jurisdiction of CAS derives from Article 50 par. 1 of the FIFA Statutes and Article R47 of the Code. The Parties further confirmed that CAS has jurisdiction by execution of the Order of Procedure. It, therefore, follows that CAS has jurisdiction to decide on the present dispute.

## **VI. ADMISSIBILITY**

44. Article 50 para. 1 of the FIFA Statutes, cited above, provides that appeals against final decisions passed by FIFA’s bodies can be lodged with CAS within 21 days of receipt of the decision in question.

45. 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 in a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against. [...]”.*

46. The grounds of the Appealed Decision were notified to the Parties on 8 September 2025, and the Appellant filed its Statement of Appeal on 19 September 2025, within the 21-days deadline.

47. The Sole Arbitrator, therefore finds the appeal admissible.

## **VII. APPLICABLE LAW**

48. Article R58 of the Code provides as follows:

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

49. Article 49 para.2 of the FIFA Statutes provides that:

*“The 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.”*

50. Accordingly, the Sole Arbitrator shall decide the present matter according to the relevant FIFA regulations, and more specifically according to the Regulations on the Status and Transfer of Players (“FIFA RSTP”), as in force at the relevant time of the dispute, and Swiss law shall be applied subsidiarily. Given that the crucial facts of the dispute in relation to the registration took place in August 2022, the Sole Arbitrator finds that the July 2022 edition of the FIFA RSTP is applicable.

## **VIII. MERITS**

51. According to Article R57 of the Code, the Sole Arbitrator has full power to review the facts and the law, and, to issue a decision *de novo*. Within this scope of review, the issues that arise in the present appeal proceedings are essentially the following:

a) Was the claim for payment of training compensation lodged by Willem II on 5 September 2024 against C.D. Mirandés before the FIFA DRC time-barred?

b) If not, was Willem II entitled to training compensation following the international transfer of the Player as a professional from A.C. Milan to C.D. Mirandés for the period he was registered with it on the basis of a loan agreement with a purchase option, even though said option was not exercised?

c) If the answer is in the affirmative, what is the exact amount of training compensation due?

52. In relation to the first issue, and as a preliminary remark, the Sole Arbitrator notes that the Parties agree that training compensation would, in principle, be payable within thirty (30) days following the registration of the Player with C.D. Mirandés and the RFEF, as the new association, pursuant to Article 3 paragraphs 1 and 2 of Annexe 4 of FIFA RSTP. On this basis, the Parties also agree that the event giving rise to the dispute would be the thirty first (31<sup>st</sup>) day following the Player's registration, namely when such payment would become overdue. The issue of contention however, arises in relation to the exact date of the Player's registration, which is critical for ultimately determining the two-year limitation period for filing a claim, in accordance with Article 23 paragraph 3 of FIFA RSTP.
53. More specifically, Willem II argued that the Player's registration occurred on 5 August 2022, whereas C.D. Mirandés and FIFA concurred with the findings of the Appealed Decision, that this took place one day earlier, on 4 August 2022. Evidently, the registration date crucially affects the admissibility of the claim. Under the scenario advocated by Willem II the claim is not time-barred, as it was indeed lodged on 5 September 2024, whereas, under the Respondents' position the claim is time-barred by one day, as it should have been lodged by 4 September 2024.
54. In this connection, the Parties had directly opposed positions as to what evidence can be relied upon to ascertain the Player's registration date. Willem II primarily invoked the information appearing in the player passport issued by the RFEF, which indicates that the Player was registered with C.D. Mirandés on 5 August 2022. On the other hand, both Respondents in line with the Appealed Decision, referred to the data of the TMS record for the transfer, which shows that the RFEF confirmed receipt of the Player's ITC and completed the registration procedure on 4 August 2022.
55. Consequently, the procedural aspect of the present dispute revolves around a purely factual issue, namely, what is the precise date of the Player's registration with the RFEF and C.D. Mirandés following his transfer from A.C. Milan, and the sufficiency of the evidence required to establish this.
56. In this respect, the Sole Arbitrator finds it important to recall the relevant provisions of FIFA RSTP in relation to the mandatory administrative procedure governing the international transfer of players in TMS. More specifically:

Article 5.2 paragraph 4 of Annexe 3 of FIFA RSTP provides that: "*In case of ITC receipt, the new association is required to enter and confirm in TMS the player registration date*".

Article 8.2 paragraph 5 Annexe 3 of FIFA RSTP provides that: “*Once the ITC has been delivered, the new association shall confirm receipt and complete the relevant player registration information in TMS*”.

57. According to the aforementioned provisions, in an international transfer, the new association must confirm and complete the player’s registration in TMS upon receipt of the ITC. It therefore follows that the registration procedure with a new association in international transfers is invariably managed and finalized in TMS. This, in turn means that all necessary steps are recorded therein. Accordingly, it is evident that a valid registration cannot occur through any action outside the TMS mechanism.
58. FIFA Commentary on RSTP [edition 2023] adds support to this conclusion stating that [page 593]:

*“The player’s registration by the new member association is the final step to be carried out to complete an international transfer; the transfer is not considered completed once the ITC is received. The new member association must confirm the date of registration in TMS.”*

In the same vein, FIFA Commentary [edition 2023] states the following [page 84]:

*“The ITC plays a key role in the handling of this transfer process. It is the key document for registering players following an international transfer.*

*Subject to two exceptions, a player registered with a member association for an affiliated club may only be registered with a new member association for one of its affiliated clubs once an ITC has been issued by the former member association, and the new association has confirmed receipt of the ITC. When issuing the ITC for a transfer in eleven-a-side-football, the former member association must enter the date of the player’s deregistration in TMS. At the other end of the chain, the new member association has to confirm receipt of the ITC. Only then will it be able to complete the relevant player registration information in TMS, which will mean the player is then registered for their new club.”*

59. In this light, there is no ambiguity that a player’s registration with the new association following an international transfer must be completed in TMS, which cannot occur unless the ITC has been received. On this premise, the Sole Arbitrator deems it unnecessary to interpret the term “registration” or to analyse any distinction between the receipt of the player’s ITC and the act of registration itself. Such analysis is redundant as the registration is to be referenced and confirmed in TMS as a distinct matter. Consequently, this procedure is completed entirely via TMS, and therefore the corresponding record serves as a direct source of information in that regard.
60. In the present case, Willem II did not contest the accuracy of the information appearing in the respective TMS record for the Player’s transfer from A.C. Milan to C.D. Mirandés. It nevertheless, argued that the registration date should

be deemed to be 5 August 2022, as per the information contained in the player passport issued by the RFEF. In this respect, Willem II relied on evidence outside the TMS mechanism to support the contention that the crucial registration date was 5 August 2022 and not 4 August 2022. The Sole Arbitrator shall therefore address this issue as a matter of the evidentiary value of the conflicting sources of data presented by the Parties.

61. In the case at hand, there is an apparent discrepancy regarding the date of the Player's registration with the RFEF and C.D. Mirandés, based on the information derived from the TMS record and the player passport. This discrepancy of one day, albeit minor, directly affects the starting point for determining the obligation to pay training compensation, and, in turn, the admissibility of the claim. It therefore plays a key role in determining the Parties' rights and obligations.
62. However, the Sole Arbitrator is of the opinion that the date of the Player's registration can be established with an increased degree of certainty by direct reference to the relevant TMS record as its accuracy had not been disputed by the Parties. Indeed, given that a player's registration with the new association in an international transfer is mandatorily handled and completed via TMS, it is only logical to conclude that such registration can be directly evidenced by reference to the respective TMS record for that particular transfer.
63. In this respect, the Sole Arbitrator agrees with the analysis presented by FIFA, that the player passport issued by the RFEF is merely an internal administrative document, reflecting the date on which the Player's license became active for federative purposes. Indeed, a player passport, which is issued by a national association - and not by FIFA - does not automatically confirm the exact or the same date on which a player was registered in accordance with the procedure provided for in Article 8.2 paragraph 5 Annexe 3 of FIFA RSTP, namely the day on which the new association processed and completed the registration in TMS. Thus, one cannot exclude a reasonable possibility that these dates may not necessarily coincide.
64. With these considerations, the Sole Arbitrator concludes that the player passport issued by the RFEF does not offer definitive, or binding evidence to establish the precise registration date in accordance with the procedure governed by FIFA RSTP for international transfers. Consequently, the information derived from this document, alone, cannot supersede the data entered and recorded in TMS, which, in the present case, conclusively indicate that the Player's registration was completed according to the required procedure on 4 August 2022. Thus, Willem II cannot rely solely on this document to argue that the registration was purportedly completed on 5 August 2022, as this runs contrary to the date evidenced in the respective TMS record, which is the primary record for this particular procedure.
65. Furthermore, Willem II submitted that during the FIFA DRC proceedings C.D. Mirandés explicitly acknowledged 5 August 2022 as the Player's registration date. The Sole Arbitrator finds this argument to be irrelevant to the factual

matter under review. The date of the Player's registration, which essentially relates to a specific action, can be established only by reference to objective facts and data, and not by the parties' declarations.

66. Similarly, the Sole Arbitrator finds that the EPP invoked by Willem II is not relevant in this dispute, given that this was issued only after the Player's transfer from A.C. Milan to C.D. Mirandés, at which time the EPP was not yet introduced. As a result, this document does not reflect contemporaneous information recorded in TMS for the international transfer under consideration.
67. In light of the foregoing analysis, and based on the evidence on file, the Sole Arbitrator shall rely exclusively on the content of the TMS record for the Player's transfer from A.C. Milan to C.D. Mirandés in order to ascertain the registration date, as this is the original record of the registration procedure. He therefore concludes that this was completed on 4 August 2022 via the respective entry in TMS made that day, through which the RFEF confirmed receipt of the Player's ITC and finalized the relevant registration information. Consequently, the Player was registered with the RFEF and C.D. Mirandés on that date, which is the crucial date triggering the obligation to pay training compensation within the following 30 days, namely by 3 September 2022.
68. Accordingly, this obligation became overdue as of 4 September 2022, namely 31 days following registration, which is ultimately the event giving rise to the present dispute. Therefore, in accordance with Article 23 paragraph 3 of FIFA RSTP, Willem II had a time span until 4 September 2024 to lodge the respective claim.
69. As a final note, it is important to recall that the RFEF player passport invoked by Willem II in the present proceedings is dated 3 December 2024. This means that Willem II could not possibly have relied on this particular document when it lodged its claim on 5 September 2024. In this light, the Sole Arbitrator does not find that the procedural rights of Willem II were in any way prejudiced or jeopardized thereby. In any event, Willem II had two years and thirty-one days from the date of the Player's registration to lodge its claim, which is ample time to ascertain the facts and to verify the information available to it. Consequently, in line with the principle of procedural predictability, which requires diligence in observing procedural obligations, the Sole Arbitrator confirms that deadlines should be applied strictly, in all instances, and without reference to subjective considerations.
70. Based on the above, and having taken into account all arguments put forward by the Parties, the Sole Arbitrator concludes that the claim lodged by Willem II in front of FIFA DRC on 5 September 2024 was time-barred, and hence, inadmissible. Therefore, he shall not address the remaining issues that would have become relevant had the claim been brought within the prescription period.
71. On these grounds, the appeal is dismissed and the Appealed Decision is confirmed in its entirety.

**IX. Costs**

(...)

## **ON THESE GROUNDS**

**The Court of Arbitration for Sport rules that:**

1. The appeal filed by Willem II Tilburg B.V. on 19 September 2025 against the decision passed on 12 March 2025 by the FIFA Dispute Resolution Chamber is dismissed.
2. The decision passed on 12 March 2025 by the FIFA Dispute Resolution Chamber is confirmed.
3. (...).
4. (...).
5. (...).
6. All other motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland

Date: 15 September 2026

## **THE COURT OF ARBITRATION FOR SPORT**

**Sofoklis P. Pilavios**  
Sole Arbitrator