NEW RULES, NEW GAME:
WHAT IS NEXT FOR FOOTBALL AGENTS?

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LUCA TETTAMANTI

Which provisions of the FFAR tend to be overlooked in practice but may actually expose agents to significant risks?

1	Article 12.3 v. Article 12.5	Maximum duration of representation agreement
2	Article 12.8	Prohibition of multiple representation (exception for dual representation)
3	Article 12.10	Prohibition of representation by Connected Football Agents in one transaction
4	Article 12.13 v. Article 12.14	Autonomous representation v. termination of representation agreement
5	Article 14.5(a)	Fee in case of different length of the contract and the representation agreement
6	Article 14.7	Only remuneration actually received subject to payment of agent fee

LUCA TETTAMANTI

What are the key elements agents should pay particular attention to when drafting a representation agreement to ensure compliance with the FFAR?

1. Art. 12.4(a) – Independent legal advice
2. Exclusivity clause
3. Relation between the representation agreement and national FAR, including licensing at national level
4. Applicable law
5. Jurisdiction

ABDULLAH AL HAYYAN

To what extend do Saudi Arabian Football Agent Regulations align with the FFAR? What are the key differences between the two legal frameworks?

ABDULLAH AL HAYYAN

Turning to the recent decision of the ECJ in the RRC Sports case, do you consider that it may have any impact on the Saudi Arabian Football Agent Regulations? If so, what might that impact be?

MARIO TENORE

Tax implications of the FIFA Football Agent Regulations

Who pays the agent determines who bears the tax

1 The conceptual problem

THE ISSUE

Whose service is it?

Clubs often pay agents acting for the player: tax authorities may see a benefit in kind.

CONSEQUENCES

Exposure for club and player

Club: withholding, social security, deductibility, input VAT. Player: additional employment income.

THE TEST

Substance over form

The fee split must mirror the services each party actually receives.

2 The FFAR response: aligning the payer with the recipient of the service

FFAR Art. 14(2)	FFAR Arts. 12 and 14	FFAR Art. 14(3)	FFAR Art. 15	FFAR Art. 15(3)
Client pays	**Dual mandate**	**Below USD 200k**	**Fee cap**	**Other Services**
Only the client who signed the agreement pays the fee. No third-party payments.	Player pays at least 50%, club at most 50%, in line with services rendered (Art. 12(7)).	The club may pay for the player: still a taxable benefit for the player.	5%/3% of pay (10%/6% dual); 10% of the transfer fee for the releasing club.	Services invoiced within 24 months of a deal are presumed agent services: VAT, TP.

3 Residual risk and outlook

REMAINING RISK

Fee shifting into salary

Players may negotiate a net salary that includes the fee: the cost returns to the club as taxable pay.

CJEU, 16 JULY 2026

RRC Sports (C-209/23)

Client-pays rule and fee cap are not restrictions by object and can be justified. The Mainz court will now decide.

KEY TAKEAWAY

Fewer disputes, not none

By aligning payer and recipient, the FFAR may reduce tax disputes. The fee split must still be documented.

MARIO TENORE

CJEU, RRC Sports (C-209/23): a tax lawyer's reading

Competition law findings and the tax angle

1 EU competition law: Arts. 101 and 102 TFEU

FRAMEWORK

FIFA may regulate ancillary activities

Agents' services can affect the competitions, so FIFA may regulate them [81]. But each rule must still comply with EU law [§ 82].

ART. 101 · MULTIPLE REPRESENTATION

Not by object, unless concentrated market

[115, 118] Avoiding conflicts of interest is a legitimate aim [§ 192]: consent for minor conflicts, ban only for manifest ones [§ 194].

ART. 101 · FEE CAP

A relative cap is not by object

Price fixing is harmful by nature [§ 120], a relative maximum is not necessarily so [§§ 121–122, 204]. No 'market failure' defence [§§ 182–183, 196]: client protection only [§ 197].

ART. 102

FIFA is dominant on the markets it regulates

Even though it is not an operator on them [§§ 242–244]. Whether there is an abuse is for the national court [§ 265, 267].

2 What struck me: the tax angle

CLIENT PAYS

Who receives the service pays for it

Losing the 'advantage' of not paying the agent is not disproportionate: agents would otherwise serve whoever pays them [205]. That advantage is what tax authorities tax as a benefit in kind. 'Financial arrangements' [§ 124]; anti-circumvention presumption [§ 201].

TRANSPARENCY

Traceability survives, publication falls

Reporting to FIFA is acceptable [§§ 214–215, 332, 342–343]. Publishing all transactions [§§ 216, 370] and all sanctions [§§ 380–381] goes too far: anonymised data may suffice [§217].

Outcome: the Court gave guidance but did not validate the FFAR: the Mainz court decides [*§§ 112, 206]

COLIN MURDOCK

What are the specificities of operating an agency in practice (in the UK market and abroad) and did FFAR, as it is in force right now, impact how your organization works?

1. Specificity – demand and competition for recruitment of U14-U18 domestic players
2. Specificity – introduction of Private Equity
3. Specificity - divergence between the regulations and market practices
4. The biggest concern - fee cap, but FFAR did not materially impact working in practice

COLIN MURDOCK

What, from an agent's and agency's perspective, has not been properly addressed in the FFAR? Which aspects of the FFAR are in your view the least positive and have brought greater legal uncertainty?

1. Divergence between FIFA core objectives and licensing system
2. Pathway to enter the market
3. Fee caps v. costs of operation of football agencies

JACQUES BLONDIN

What do you see as main practical consequences of the fee caps introduced by FIFA? In particular, how do you see their potential impact on the agents' market?

1. No incentive to invest in young players and provide comprehensive services

2. Current caps can incentivize agents to provide representation services to releasing clubs, considering the higher cap granted for that party to a transaction

JACQUES BLONDIN

In light of the arbitration tribunal ruling in the United Kingdom under the Rule K of the Football Association Rules, how do you see implementation of the FFAR and in particular fee caps and pro rata payments in the UK?

1. In the UK, fee caps and pro rata payments are contrary to UK competition law – no possibility to effectively implement and enforce these regulations in this jurisdicition

2. There is a risk of coexistence of different and scattered regulations which will impede the FFAR to be applied uniformly at global level

DANIELE BOCCUCCI

In your view, what are the key implications of the RRC Sports decision of the Court of Justice of the European Union?

1. The European Court of Justice reaffirmed that FIFA's rules on football agents are subject to EU competition law and that FIFA is not exempted from complying with it

2. The European Court of Justice missed a major opportunity to establish directly that FIFA's contested restrictions constitute clear violations of EU competition law

DANIELE BOCCUCCI

What happens next? And can fee caps survive?

1. The legal battle in Germany is not over
2. Other courts across the European Union will also have to draw their own conclusions in light of the CJEU judgement
3. The UK arbitral award remains unaffected by the CJEU judgement