



TO  
Fabio De Masi MEP  
European Parliament  
Rue Wiertz, 60  
1047 BRUSSELS  
Belgium

13 July 2017

Dear Mr de Masi,

I thank you for your letter sent on behalf of the Inquiry Committee of the European Parliament on Money Laundering, Tax Avoidance and Tax Evasion (PANA).

As you know, football has become part of Europe's shared culture, bringing together millions of Europeans. I am very conscious of the social role of the sport and its importance for the life of nations and citizens. UEFA has a core duty to preserve football for all, regardless of religion, colour or political opinion and also to promote our sport in a spirit of peace, understanding and fair play.

Against this background, football faces new challenges today which demand a common effort on the part of all its actors. The risks of corruption, match-fixing, financial instability and competitive imbalance all require a firm response, one which will safeguard the ethics of sport, promote good governance and ensure a positive future for sport.

In recent years, UEFA has taken concrete steps to promote fairness in competitions and to bring transparency to financial transactions in football. For example, in cooperation with relevant stakeholders and with the support of the EU institutions, we introduced in 2010 the Financial Fair Play regulations which have greatly improved accountability in club management and stabilized club finances. In fact, the global level of losses in European club football declined dramatically in the years following this key regulatory initiative (from €1.7bn in 2010 to just over €300m in 2015).

At the same time, we also took a very strong stance against the phenomenon of so-called 'third-party player ownership' (trading the "economic rights" of players) and this eventually led to the practice being banned by FIFA in 2015.

Having said this, the extent of UEFA's jurisdiction and influence in relation to other matters, such as the use of favourable tax schemes by certain EU governments in order to attract business, remains limited. Of course, we need to find ways to bring more transparency to the industry and also to find imaginative

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solutions to tackle issues of sporting imbalance, however, the scope of national tax regimes is largely outside UEFA's sphere of influence.

I can, however, inform you that, under my Presidency of UEFA, we are now actively examining various concrete measures which might help to restore greater sporting balance in European football, not least since we have learned that "market forces" alone will not achieve this result.

In this respect, please be assured that UEFA remains committed to cooperate with the competent EU authorities at all levels. Over the last few years, we have increasingly engaged in continuous dialogue with the institutions of the EU on a number of matters and the views of the European Parliament, the EU's only directly elected body, are very important to us. In this respect, we very much welcomed the contribution of the 'Takkula report' adopted in February 2017 and were pleased to see that, on many matters, we already share similar philosophies.

Finally, we would like to draw to your attention a recent European Parliamentary Research Service paper on state aid in the sports sector which refers to the fact that "preferential tax treatment" is a matter that falls within the jurisdiction of the European Commission to police under Articles 107 and 108 of the TFEU. As you probably know, this is something that the Commission has done on quite a few occasions now, especially with regard to some Spanish professional football clubs.

We are, of course, happy to assist the Inquiry Committee of the European Parliament on Money Laundering, Tax Avoidance and Tax Evasion (PANA) in any way that we can and where relevant to European football. In this respect, please contact Julien Zylberstein, Senior Legal Counsel, by email at [Julien.Zylberstein@uefa.ch](mailto:Julien.Zylberstein@uefa.ch) or by phone on +41.22.707.26.80.

Yours faithfully,

**UEFA**



Aleksander Čeferin  
President