ARTICLE

Bribery and Corruption in Football: How the FIFA Code of Ethics Draws the Line

BY SARAH MALIK AND AHMED HAMO

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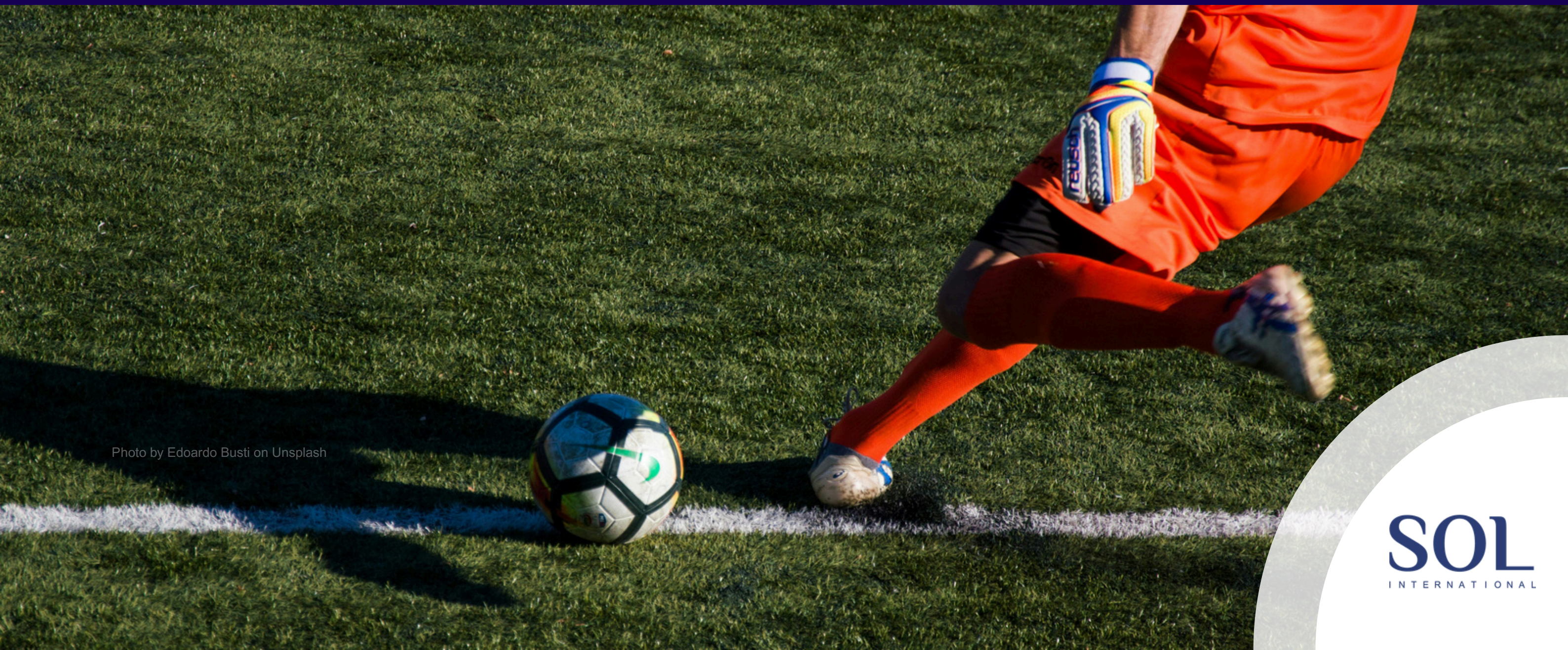
OVERVIEW

- This Article discusses how bribery and corruption are regulated, investigated and sanctioned under the FIFA Code of Ethics.
- Specifically this Article will focus on: the scope of the FIFA Code of Ethics, the legal elements of bribery, gifts and commissions, evidence and the standard of proof, available sanctions and appeals to the Court of Arbitration for Sport.
- Football officials, clubs, associations, agents and other stakeholders may be exposed to ethical risks when dealing with gifts, hospitality, commissions, sponsorship arrangements, procurement decisions and payments made through intermediaries. excluding players, match agents licensed by FIFA and football agents.
- Article 28 of the FIFA Code of Ethics prohibits persons bound by the Code from accepting, giving, offering, promising, receiving, requesting or soliciting any personal or undue financial or other advantage in order to obtain or retain business or secure another improper advantage.
- The prohibition applies whether the conduct is carried out directly or indirectly through an intermediary or other third party. Liability may also arise even where the proposed payment is not completed or the intended decision is not ultimately influenced.
- Bribery may overlap with other offences under the FIFA Code of Ethics, including conflicts of interest, prohibited gifts and benefits, improper commissions and abuse of position.

FIFA reported that its Ethics Committee initiated 156 investigations during the 2024/2025 reporting period, demonstrating the continuing importance of ethics and integrity enforcement within international football.[1]

DEFINITIONS

- **CAS**: Court of Arbitration for Sport.
- **Ethics Committee**: The independent FIFA Ethics Committee, comprising an investigatory chamber and an adjudicatory chamber.
- **FIFA**: Fédération Internationale de Football Association.
- **FIFA Code of Ethics/Code**: The FIFA Code of Ethics, 2023 edition.
- **Official**: Any board member, committee member, referee, coach, trainer or other person responsible for technical, medical or administrative matters within FIFA, a confederation, member association, league or club, together with other persons required to comply with the FIFA Statutes.
- **Related party**: A person or entity connected with a person bound by the Code, including certain relatives, representatives, employees, controlled entities and beneficiaries.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PRACTICAL GUIDANCE

1. SCOPE OF THE FIFA CODE OF ETHICS

By virtue of Article 2(1) the Code applies to officials, players, FIFA-licensed match agents and football agents. The Ethics Committee is able to investigate former officials where they were bound by the Code at the time when any alleged conduct occurred, even if they no longer hold a position when proceedings commenced: Article 2(2).

The Code applies to conduct occurring before or after the adoption of the 2023 edition. However, an individual may only be sanctioned where the conduct breaches the version of the Code applicable at the relevant time, and the sanction must not exceed the maximum available under that earlier version: Article 3.

This rule is particularly relevant in corruption proceedings because investigations may concern conduct that occurred many years earlier. The applicable article number, legal elements and sentencing range may differ depending on the edition in force when the conduct took place.

By virtue of Article 1(1) of the Code, conduct that damages the integrity and reputation of football, particularly illegal, immoral or unethical conduct is covered. Confederations and member associations must incorporate the conduct rules in Articles 14 to 30 into their own applicable regulations unless equivalent rules already exist: Article 1(2).

However, FIFA's Ethics Committee does not automatically replace the disciplinary and ethics bodies of every national association. Its direct competence includes conduct connected with a FIFA appointed function, FIFA related duties or the use of FIFA funds. It may also act where the competent confederation or member association has not opened an investigation within 90 days after FIFA becomes aware of the matter, or where jurisdiction is conferred on FIFA: Article 31.

In practice, the first legal question should therefore be not only whether the alleged conduct falls within the Code, but also which body has jurisdiction to investigate and determine it.

2. BRIBERY AND CORRUPTION UNDER ARTICLE 28

Article 28(1) provides:

"persons bound by the Code must not accept, give, offer, promise, receive, request or solicit any personal or undue pecuniary or other advantage in order to obtain or retain business or any other improper advantage".

The provision extends to conduct involving persons inside or outside FIFA and applies whether the arrangement is carried out directly, indirectly or in conjunction with third parties: Article 28(1).

The wording captures both sides of a corrupt arrangement.
Potential liability may arise from:

- offering or promising an advantage;
- giving or arranging the advantage;
- requesting or soliciting the advantage;
- accepting or receiving it; or
- carrying out any of the prohibited acts indirectly through, or in conjunction with, an intermediary or other third party. .

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MUST THE PAYMENT BE COMPLETED?

Article 28 is not confined to completed payments. It expressly prohibits an offer, promise, request or solicitation. This means that, depending on the evidence, a breach may be established even where:

- no money was ultimately transferred;
- the recipient rejected the proposal;
- the intended transaction did not complete; or
- the intended sporting or commercial outcome was not achieved.

This is reinforced by Article 6(2) of the Code, which provides that breaches may be sanctioned whether the conduct was completed or attempted and whether the person acted as a principal or accomplice or instigator.

The Ethics Committee must prove the prohibited conduct and its improper purpose. An ordinary commercial proposal does not become a bribe merely because it was unsuccessful or involved a significant payment.

APPEARANCE OR SUSPICION OF CORRUPTION

Article 28(2) separately requires persons bound by the Code to refrain from behaviour that may create the appearance or suspicion of bribery or corruption.

That provision reflects FIFA's concern with the integrity and reputation of football. However, the existence of suspicion does not remove the requirement for the Ethics Committee to prove a breach to the standard prescribed by Article 50.

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3. GIFTS, COMMISSIONS, CONFLICTS OF INTEREST AND ABUSE OF POSITION

Not every benefit provided to a football official will amount to bribery. Football involves legitimate hospitality, sponsorship events, ceremonial gifts and professional arrangements. The nature, purpose, value and timing of the benefit must therefore be considered.

GIFTS AND OTHER BENEFITS

Article 21 of the Code permits a gift or benefit only where it:

- has symbolic or trivial value;
- is not intended to influence an official act;
- does not conflict with the recipient's duties;
- creates no undue financial or other advantage; and
- creates no conflict of interest.

These conditions must be satisfied. If there is doubt, the gift should not be offered or accepted. Cash gifts are prohibited in any amount or form. Where refusing a gift would offend the giver because of cultural norms, it may be accepted on behalf of the relevant organisation, but must be reported and handed over to the competent body: Article 21(2).

CONFLICTS OF INTEREST

Article 20 prohibits persons bound by the Code from performing their duties where an existing or potential conflict of interest may affect their independence.

A conflict arises where the individual has, or appears to have, a secondary interest that could influence their ability to perform their duties independently and with integrity.

Potential conflicts must be disclosed, and the person should not participate in preparing or making the relevant decision.

A conflict does not automatically establish bribery. However, an undisclosed conflict may support a wider allegation where it is combined with an unexplained payment, preferential treatment or another improper benefit.

A violation of Article 20 is punishable by an appropriate fine of at least CHF 10,000 (equivalent to approximately USD 12,315.16) and a ban from taking part in any football-related activity for up to two years. In serious or repeated cases, the ban may be increased to a maximum of five years.

ABUSE OF POSITION

Article 26 prohibits persons bound by the Code from using their position for private aims or personal gain.

Abuse of position may be charged alongside bribery or as a separate offence where an official has improperly used their authority but the evidence does not establish every element of Article 28. Article 26 provides for a minimum two-year ban, together with a fine of at least CHF 10,000, with the sanction increased for senior officials or significant advantages.

4. EVIDENCE AND THE STANDARD OF PROOF

Bribery arrangements are rarely recorded openly. Investigations may therefore rely on a combination of direct and circumstantial evidence.

Article 45 permits any relevant form of proof, including:

- documents;
- reports from officials;
- declarations from the parties;
- declarations from witnesses;
- audio and video recordings;
- expert opinions;
- all other proof that is relevant to the case.

Under Article 51, the burden of proving a breach rests on the Ethics Committee. Article 50 provides that the Ethics Committee must decide on the basis of its comfortable satisfaction.

Comfortable satisfaction is generally understood in sports proceedings as a standard higher than the ordinary civil balance of probabilities but below the criminal standard of proof beyond reasonable doubt. The more serious the allegation, the more persuasive the evidence should be. Relevant evidence in a bribery investigation can include:

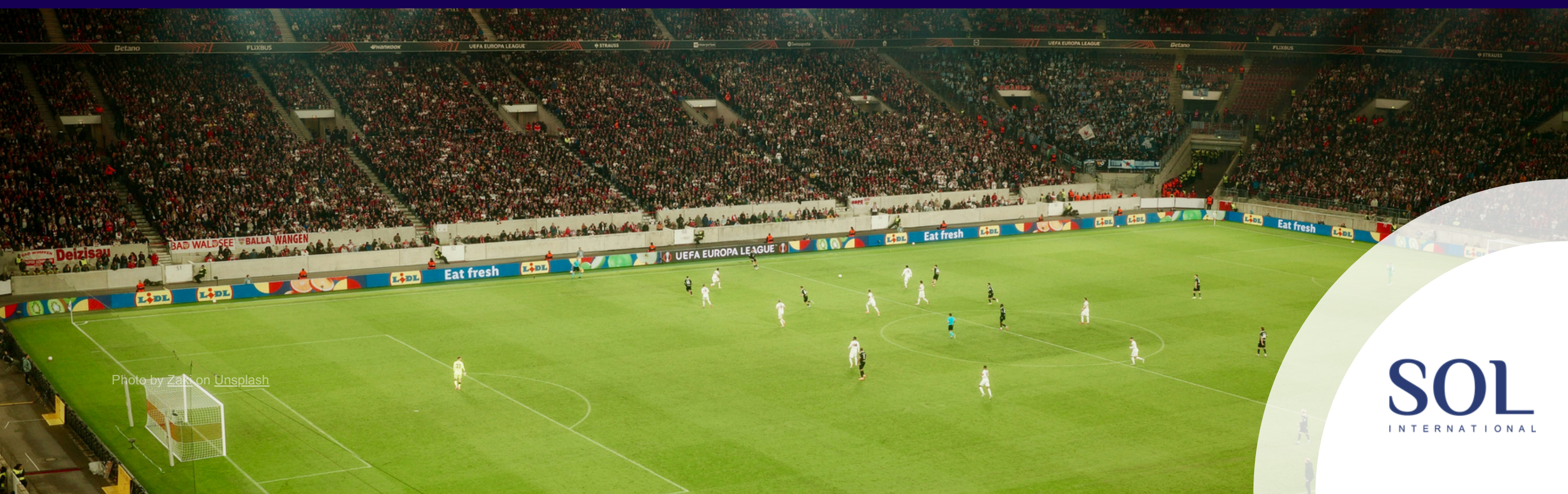
- unexplained or disproportionate payments;
- payments shortly before or after an official decision;
- payments to relatives or connected entities;
- invoices that do not correspond with genuine services;
- communications linking the payment to an expected benefit;
- concealed payment routes; and
- inconsistent explanations from the parties.

Persons bound by the Code must also cooperate truthfully and fully with the Ethics Committee. Article 19 of the Code prohibits concealing material facts, making misleading statements, obstructing proceedings or retaliating against persons who assist an investigation.

A failure to cooperate may result in a separate charge. It may also affect the Ethics Committee's assessment of the evidence.

The use of circumstantial evidence does not mean that a person may be sanctioned on suspicion alone. The evidence must still establish the relevant elements of the alleged offence and connect the accused person to the improper arrangement.

A breach of Article 19 is sanctioned with a fine of at least CHF 10,000 and as well as a ban on taking part in any football-related activity for a maximum of two years.



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CASE EXAMPLE: MANUEL BURGA SEOANE V FIFA

In *TAS 2023/A/9751 Manuel Burga Seoane v FIFA,* CAS considered allegations that the former President of the Peruvian Football Association had accepted bribes in connection with the award of broadcasting and marketing rights for CONMEBOL competitions. FIFA's Ethics Committee found that Burga had participated in bribery schemes and accepted undue pecuniary advantages, imposing a lifetime ban from football-related activity and a CHF 1 million fine (equivalent to approximately USD 1,250,692) .

In its award dated 20 February 2025, CAS dismissed Burga's appeal and confirmed FIFA's decision. A key issue was whether FIFA could rely on circumstantial evidence. CAS confirmed that it could, noting that corruption is by its nature concealed and that those involved commonly seek to avoid leaving a clear evidential trail. The Panel therefore accepted that bribery may be proved through a combination of circumstantial evidence where that evidence satisfies the applicable standard of proof.

The case is particularly relevant because it demonstrates that FIFA does not need a single document or direct record of a corrupt payment in order to establish bribery. The evidence must, however, be sufficiently persuasive when considered as a whole. Burga was sanctioned under Article 21 of the 2012 FIFA Code of Ethics, which contained the applicable bribery and corruption provision at the time; bribery and corruption are now addressed under Article 28 of the 2023 Code

SANCTIONS AND APPEALS TO CAS

SANCTIONS

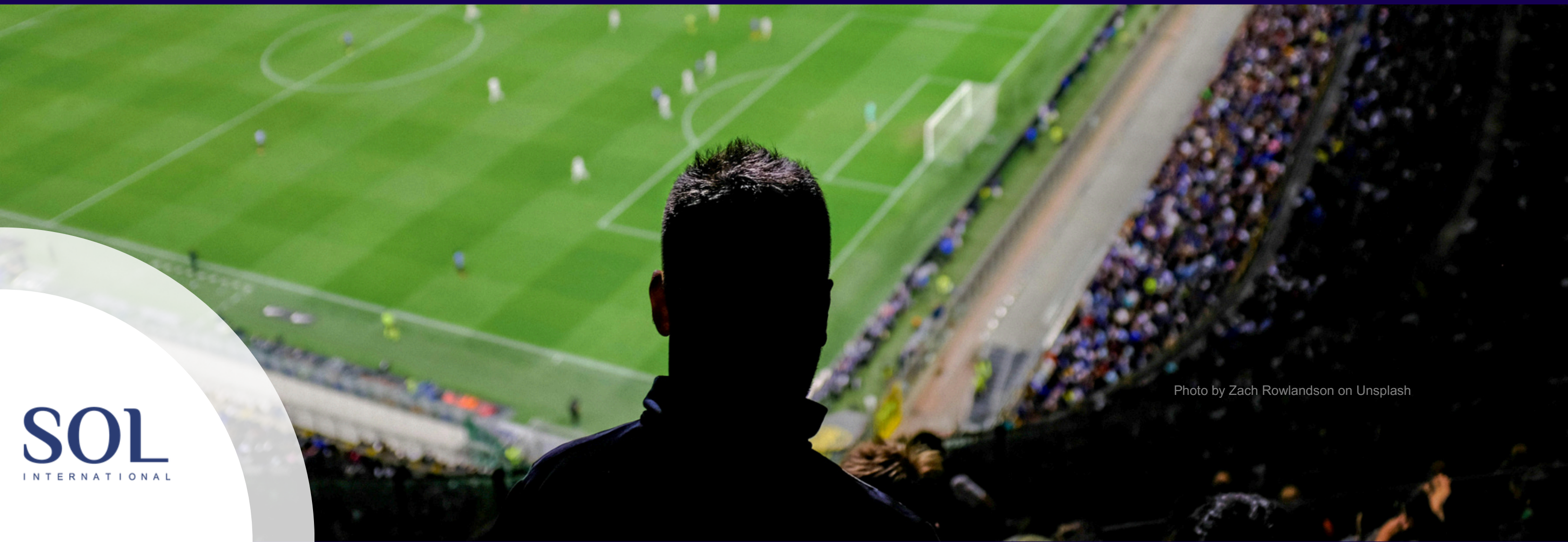
A breach of Article 28 carries:

- a fine of at least CHF 100,000 (equivalent to approximately USD 123,122.40) ; and
- a ban from all football-related activity for a minimum of five years.

Any amount improperly received must be included when calculating the fine. The sanction may also be increased depending on the individual's seniority and the relevance and value of the advantage: Article 28(3).

When determining the sanction, the Ethics Committee may consider:

- the seriousness and duration of the conduct;
- the individual's degree of responsibility;
- repeated or concurrent breaches;
- cooperation with the investigation;
- acceptance of responsibility; and
- whether the advantage was returned.



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Bribery and corruption offences are subject to a ten-year limitation period. If a formal investigation is opened before the period expires, it is extended by half its original length. The limitation period may also be interrupted while formal criminal proceedings are pending: Article 13(2), (4) and (5).

The same conduct may also lead to:
- domestic criminal proceedings;
- civil claims;
- employment action;
- proceedings before a national association or confederation; and
- reputational consequences.

APPEALS TO CAS

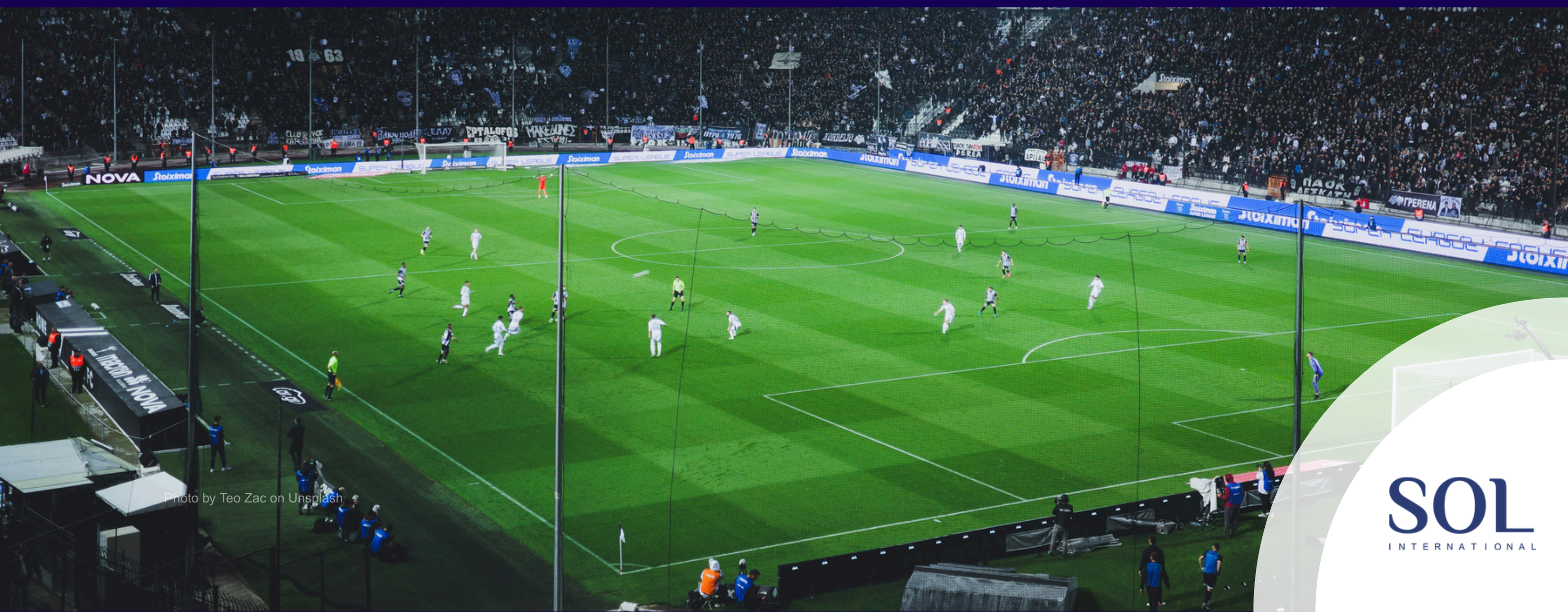
Decisions of the adjudicatory chamber are final within FIFA but may be appealed to CAS in accordance with the FIFA Statutes: Article 84.

As of August 2026, the latest CAS Code is the edition in force from 1 July 2025.
Under Article R57 of the CAS Code, the panel has full power to review the facts and the law. It may:
- issue a new decision replacing the challenged decision;
- annul the decision; or
- refer the matter back to the previous decision-making body.

CAS may also exclude evidence that was available, or could reasonably have been discovered, before the challenged decision was issued.

Potential grounds of appeal may include:
- failure to establish the elements of Article 28;
- insufficient or unreliable evidence;
- incorrect application of the comfortable-satisfaction standard;
- breach of the right to be heard;
- procedural irregularity;
- application of the wrong version of the Code; or
- a disproportionate sanction.

Parties should therefore preserve and present their evidence during the FIFA proceedings rather than assuming that further evidence can automatically be introduced before CAS.



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5. DRAFTING AND COMPLIANCE CONSIDERATIONS

Clubs, associations, agents and football officials should consider:

- adopting clear anti-bribery and corruption policies;
- maintaining gifts and hospitality registers;
- setting approval thresholds for gifts, travel and entertainment;
- requiring disclosure of actual and potential conflicts of interest;
- conducting due diligence on agents, consultants and suppliers;
- confirming the beneficial ownership of contracting parties;
- using written agreements that clearly describe the services to be performed;
- verifying invoices and payment instructions;
- restricting payments to unrelated third-party bank accounts;
- documenting commissions and success fees;
- establishing secure reporting procedures; and
- providing regular compliance training.

Contracts with agents, consultants and service providers should also include:

- obligations to comply with FIFA regulations and applicable domestic laws;
- anti-bribery and corruption warranties;
- disclosure of conflicts and related parties;
- audit and information rights;
- restrictions on subcontracting and third-party payments;
- notification obligations where misconduct is suspected; and
- suspension and termination rights.

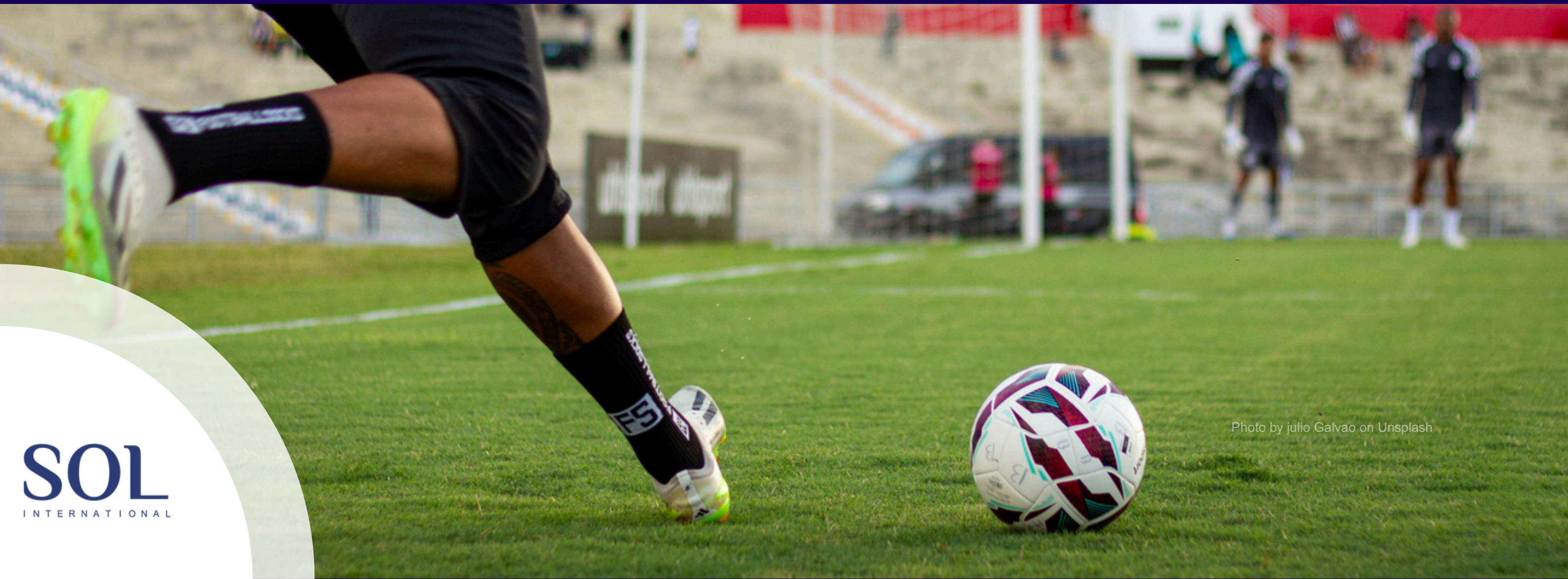
FIFA's current Compliance Programme similarly identifies anti-bribery and corruption, conflicts of interest, monitoring, due diligence and internal controls as central compliance areas.

6. PRACTICAL POINT

Football stakeholders should not assume that a payment is legitimate merely because it is described as a commission, sponsorship contribution, consultancy fee or reimbursement.

The Ethics Committee may consider the substance of the arrangement, including:

- the services actually provided;
- the identity of the recipient;
- the commercial justification for the payment;
- its value and timing;
- the route through which it was paid; and
- any connection between the benefit and a football-related decision.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CONCLUSION

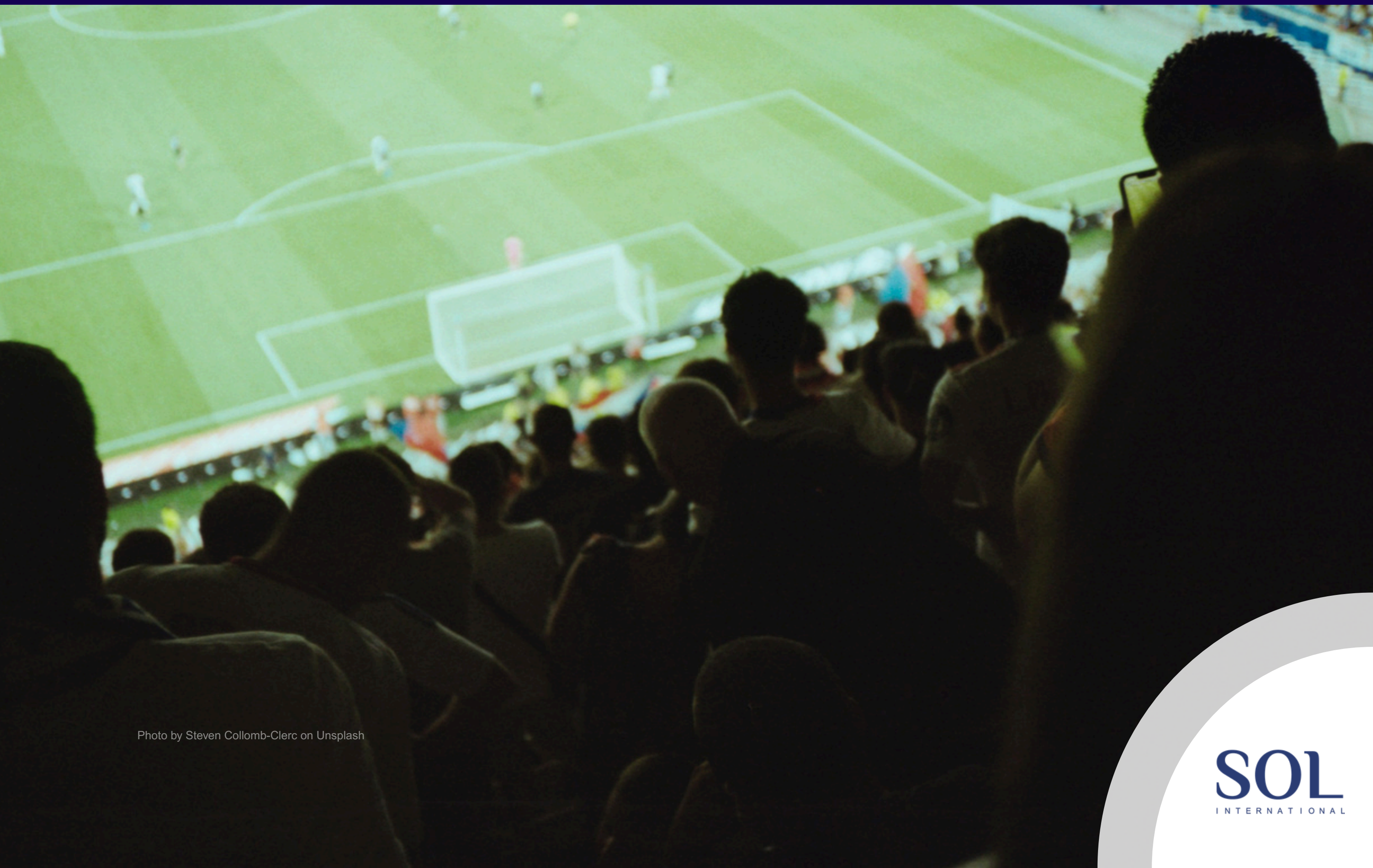
As set out above, clubs, associations, officials, agents and other football stakeholders should ensure that gifts, hospitality, commissions, sponsorship arrangements, consultancy agreements and third-party payments are properly documented, commercially justified and subject to appropriate approval. Actual or potential conflicts of interest should be disclosed promptly, affected decision-makers should step away from the relevant decision, and appropriate due diligence should be carried out on intermediaries and ultimate beneficiaries.

The risks are not limited to completed corrupt payments. Article 28 may also be engaged where an undue advantage is offered, promised, requested or solicited, where the conduct amounts to an attempt, or where the behaviour creates the appearance or suspicion of bribery or corruption. A breach of Article 28 carries a minimum fine of CHF 100,000 and a minimum five-year ban from football-related activity, subject to the version of the Code in force at the relevant time and any applicable aggravating or mitigating factors.

Good compliance therefore requires more than simply avoiding cash payments. Organisations should be able to explain why a benefit was provided, who approved it, what legitimate purpose it served and whether any connected person stood to gain. Where concerns arise, it is also important to preserve relevant documents, communications and payment records at an early stage, particularly because FIFA ethics proceedings may overlap with criminal, civil, regulatory or employment proceedings in more than one jurisdiction.

REFERENCES

[1] https://inside.fifa.com/legal/judicial-bodies/news/fifa-publishes-disciplinary-and-ethics-report-2024-2025



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Sarah Malik FCIArb

CEO and International Disputes Counsel
www.linkedin.com

Sarah Malik is an award-winning lawyer, arbitrator, speaker, and Founder of SOL International, a UAE- based boutique law firm established in 2018. She is recognised as a leading voice in dispute resolution, arbitration, commercial law, and the evolving legal landscape across the GCC.

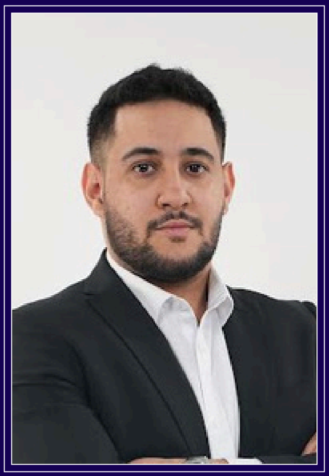
Sarah's practice includes international commercial arbitration, litigation, private client, commercial advisory, fashion, and sports law. She has advised on a range of sports-related matters, and her client base includes athletes.

Her work includes acting for an ex-footballer, advising a world champion boxer on business interests in the UAE, and acting as GCC partner in relation to the Mike Tyson gym in Saudi Arabia, including contracts for key personnel. Sarah has also advised on major football-related matters, including conducting a medico-legal investigation for a Premiership football club involving doping allegations. She has also been involved in matters arising from the relegation of a football club and related staff dismissals.

In 2024, she devised and delivered the first accredited Sports Law module for LLB students at Middlesex University Dubai, the first of its kind in the GCC. Sarah regularly speaks at regional and international conferences and contributes to publications on sports law and legal reform across the GCC. Her work across sport, business, investment, and commercial disputes gives her a strong perspective on sports development within the GCC.

Ahmed Hamo

Trainee
https://in.linkedin.com/in



Ahmed Hamo joined SOL International Ltd in November 2025 and is currently a Trainee, where he has gained experience in both court litigation and international arbitration.
He has been involved in a hospitality sector trial before the DIFC Courts and has assisted in a maritime arbitration seated in Hong Kong under the HKIAC Rules. His role includes legal research, drafting submissions and pleadings, and supporting the preparation of case strategy in complex cross-border disputes.

In addition to contentious work, Ahmed assists on commercial matters, including drafting legal documents such as Shareholder Agreements, Consultancy Agreements, Commercial Contracts, and legal notices, as well as working on employment law matters.

He also has experience in intellectual property matters and has a particular interest in digital asset disputes.

Ahmed graduated from Leeds Beckett University, where he completed both his undergraduate law degree and the LPC/LLM