



**Arbitration CAS 2021/A/8344 Aris Football Club & Theodoros Karypidis v. Hellenic Football Federation (HFF), award of 14 June 2022 (operative part of 3 March 2022)**

Panel: Mrs Anna Bordiugova (Ukraine), President; Mr Michele Bernasconi (Switzerland); Mr Patrick Grandjean (Switzerland)

*Football*

*Disciplinary sanctions for violation of the national association's Code of Ethics*

*De novo review and discretion of a CAS panel to exclude evidence*

*Standing to sue*

*Personal character of disciplinary liability*

*Legal concept of accomplice or complicity under Greek criminal law*

*Standard of proof*

1. The basis of *de novo* review is, in essence, the foundation of the CAS appeals system and the standard of review should not be undermined by an overly restrictive interpretation of Article R57 para. 3 of the CAS Code. The discretion to exclude evidence should be exercised with caution, for example, in situations where a party acted in bad faith or may have engaged in abusive procedural behaviour, or in any other circumstances where a CAS panel might, in its discretion, consider it either unfair or inappropriate to admit new evidence.
2. The question of standing to sue or to be sued shall be reviewed *ex officio* by CAS panels. As a general rule, an appellant's interest must be concrete, legitimate, and personal. A legally protected interest consists in the practical use that admitting the appeal would have for the appellant, by preventing him from undergoing some damage of an economic, ideal, substantive or another nature that would be caused by the decision under appeal. The interest must be present, that is it must exist not only at the time the appeal is made but also when the decision is issued.
3. Disciplinary liability is strictly personal, and it is impossible for sanctions to be imposed on a deceased person or his/her heir(s).
4. In order for a person to be found guilty of complicity under Greek criminal law the following conditions need to be met: i) an act of material assistance of a third party; ii) commitment (with respect to its objective substance) by the perpetrator of the illegal act or attempt of illegal act; iii) a causal connection between the participating act of the collaborator and the illegal act of the perpetrator, that is the contribution of the collaborator must have been decisive to the commitment of the act of the perpetrator, under the circumstances and conditions that it was committed, or under which the perpetrator attempted to commit it; and iv) malice of the collaborator, based on the will or acceptance to provide assistance to the perpetrator to commit the illegal act and

knowledge that the assistance is provided for the commitment of the main act.

5. **The standard of proof in the HFF Code of Ethics is that of “personal conviction”. This standard has consistently been equated to that of “comfortable satisfaction” which falls between “beyond reasonable doubt” and “balance of probabilities” on the standard of proof spectrum. The standard of “comfortable satisfaction of the judging body bearing in mind the seriousness of the allegation” has also been constantly applied by CAS panels in disciplinary matters. The standard of comfortable satisfaction is not a flexible standard that changes depending on the seriousness of the (purely disciplinary) charges. Rather the more serious the charge, the more cogent the evidence must be in support. Forgery and falsification are serious allegations with potential criminal law repercussions. Therefore, particularly cogent evidence is required for the violation to be established.**

## **I. PARTIES**

1. Aris Football Club (the “First Appellant”, “Aris FC” or the “Club”) is a football club with its registered office in Thessaloniki, Greece. Aris FC is registered with the Hellenic Football Federation.
2. The late Mr Theodoros Karypidis (the “Second Appellant” or the “President”) held the Greek nationality and was President and CEO of Aris FC. One day before the hearing in the present proceedings, the CAS Court Office was informed that Mr Karypidis had suddenly passed away.
3. The Hellenic Football Federation (the “Respondent”, the “HFF” or “EPO”) is an association with its registered offices in Athens, Greece, and is affiliated to the *Fédération Internationale de Football Association* (the “FIFA”).
4. Aris FC and the President are hereinafter jointly referred to as the “Appellants” and together with the HFF as the “Parties”.

## **II. INTRODUCTION**

5. It is not in dispute that X. (the “Player”), a football player of North Macedonian nationality, and Aris FC concluded an employment contract (the “Employment Contract”) on 31 August 2018 that was neither executed nor registered with the HFF. The Player nonetheless applied for a special purpose residence permit as an “Athlete” from the Greek authorities, submitting the Employment Contract as a document supporting his application, as well as a forged certificate purported to be issued by the HFF (the “Forged HFF Certificate”). Based on these documents, the Player was granted a special purpose residence permit as an “Athlete” by the

Greek authorities. However, the Player was not registered with Aris FC, but as an amateur player with the amateur club Aris AS. It was only a few months later that the Player was transferred from Aris AS to Aris FC, where he was registered as a trainee, also under amateur status.

6. Upon being informed by the Greek Ministry of Migration and Asylum of alleged inconsistencies with the Player's application for a special purpose residence permit, the HFF launched an investigation which resulted in the prosecution of the Player, the Club and the President for alleged forgery of the Forged HFF Certificate and using it for the purpose of obtaining the residence permit and/or registering the Player for Aris AS and thereafter for Aris FC.
7. The HFF Ethics Committee held that the Player, the Club and the President had violated Articles 1, 5, 6, 13(3), 17(1), (2) and (3) and 25 of the HFF Code of Ethics, the Player as perpetrator and the Club and the President as accomplices (the "First Instance Decision"). The Club was fined EUR 20,000 and six points were to be deducted from its ranking in the 2021/22 national championship, the President was fined EUR 15,000 and banned from taking part in any football-related activity for 12 months, and the Player was fined EUR 8,000 and suspended for six matches. Following appeals lodged by the Club and the President (i.e. the Payer did not file an appeal), the First Instance Decision was confirmed by the HFF Appeals Committee (the "Appealed Decision").
8. With the present appeal arbitration proceedings before the Court of Arbitration for Sport ("CAS"), the Club and the President are challenging the Appealed Decision, arguing that they were no accomplices in the fraud committed by the Player.

### III. FACTUAL BACKGROUND

9. Below is a summary of the main relevant facts, as established based on the written submissions of the Parties, the hearing and the evidence examined in the course of the proceedings. This background information is given for the sole purpose of providing a synopsis of the matter in dispute. Additional facts may be set out, where relevant, in connection with the legal discussion.

#### A. Greek Immigration Law

10. According to Article 17(1)(f) of Law no. 4251/2014, which forms part of the Greek Immigration and Social Integration Code, a so-called special purpose residence permit may be granted to football players under the status "Athletes". A special purpose residence permit for "Athletes" is granted provided that the athlete concerned has "*obtained a visa and procure to the competent consular authority an approval from the Greek sports federation for the relevant sport, if required, and a certified copy of the agreement/contract*".

11. The HFF would in such cases, if deemed appropriate, proceed to the ratification of the employment contract, and issue a certificate for the provision of employment and the approval of the football player's registration for a specific club (an "HFF certificate"). It is important to note that the HFF at the relevant point in time did not support applications for special purpose residence permits for amateurs, but only for professionals, which remained the *status quo* until the summer of 2020.

## **B. Background Facts**

12. From March 2016 to June 2018, the Player played as an amateur for the German football club FC Fontana Finthen.
13. In July and August 2018, following an introduction by Mr Tsevrentzidis, a mutual connection of the President and the Player's father, an international businessman and high-ranking politician from Northern Macedonia, the Player participated in some training sessions of Aris FC's U19 team.
14. On 31 August 2018, Aris FC and the Player concluded the Employment Contract for a period of two seasons, valid until 30 June 2020. The Employment Contract entitled the Player to a minimum monthly salary of EUR 570,75. When signing the Employment Contract, the Player was accompanied by Mr Tsevrentzidis and Mr Stamatopoulos, two friends of his father. Aris FC was represented by Mr Tsalouchidis, Director General of Aris FC at the time and current Head of Match Organization of Aris FC. The Employment Contract bears the signature of the President.
15. The Employment Contract was neither executed nor submitted to the HFF by Aris FC. While the Parties have different explanations for the non-execution of the Employment Contract, it is uncontested that the HFF did not register the Player for Aris FC and did not and could not have issued the Forged HFF Certificate.
16. On 12 September 2018, the Player filed an application for a visa with the Greek Consulate in Skopje, North Macedonia, under the status of "Athlete", enclosing a copy of the Employment Contract, the Player's application for registration form for Aris FC as well as the Forged HFF Certificate dated 8 September 2018.
17. On the same date, 12 September 2018, the Greek Consulate in Skopje issued an entry visa to the Player under the status of "Athlete".
18. On 13 September 2018, the Player filed an application for a special purpose residence permit as "Athlete" with the Decentralized Administration of Macedonia – Thrace (Ministry of Immigration and Asylum), enclosing a copy of his passport with entry visa, a copy of the Employment Contract, a copy of the Player's application for registration form for Aris FC as well as the copy of the Forged HFF Certificate. It is not in dispute between the Parties that the Forged HFF Certificate is indeed a forged document, *inter alia*, for the following reasons: i) the protocol number on the Forged HFF Certificate had previously been assigned by the HFF to

an application from another legal entity; ii) the position of Mr Dedes, the Executive Secretary of the HFF at that time, who allegedly signed the Forged HFF Certificate, was incorrect; iii) the sponsors on the bottom of the document were different from those in official documents at the relevant time; and iv) the lay-out of the Forged HFF Certificate submitted by the Player was different from that in official documents.

19. On or around 18 September 2018, an application for the Player's registration as an amateur with the amateur club Aris AS, which is the founding club of Aris FC, was submitted with the HFF.
20. On 21 September 2018, the Player was registered as an amateur with the amateur club Aris AS.
21. On 10 October 2018, the Decentralized Administration of Macedonia – Thrace issued the special purpose residence permit as "Athlete" to the Player.
22. Following the issuance of the special purpose residence permit, the Player remained registered with Aris AS and played 15 matches with the said amateur club.
23. On 31 January 2019, the Player was transferred from the amateur club Aris AS to Aris FC, where he was registered as a trainee under amateur status.
24. On 8 October 2019, the Player was transferred from Aris FC to the Greek football club Apollon Pontou FC, where he was first registered as an amateur and later as a professional football player.

### **C. The HFF's Investigations**

25. In November 2019, following an inquiry by the Greek Ministry of Immigration and Asylum, the TMS / International Transfer Department of the HFF ex officio started an investigation into the potential forgery.
26. On 20 January 2020, the Ministry of Immigration and Asylum informed the Decentralized Administration of Macedonia – Thrace as follows:

*"[...] [G]iven that our Unit has been informed of cases of amateur athletes – third-country nationals – who have applied for a residence permit to the competent authorities, in line with applicable provisions, without the HFF having issued the relevant certificates, and without approved cooperation agreements, please communicate to us as soon as is practicable the dossier particulars for [name of a person irrelevant to the present proceedings] and [the Player], citizen of North Macedonia, both of whom have applied for an athlete residence permit under Article 17(1)(f) of Law 4251/2014, as in force, to enable us to respond to the inquiry authority. [...]"*

27. On the same date, 20 January 2020, the Decentralized Administration of Macedonia – Thrace responded to the inquiry from the Ministry of Immigration and Asylum. Although the letter submitted into evidence is incomplete, it derives from subsequent correspondence that the Decentralized Administration of Macedonia – Thrace confirmed that enclosed to the Player's

application for the residence permit were his entry visa, a copy of the Employment Contract and the Forged HFF Certificate.

28. On 31 January 2020, the Ministry of Immigration and Asylum informed the HFF of the above and requested the HFF for its views.
29. On 12 February 2020, following an internal inquiry, Mr Panagiotis Pappas-Korkodilos, Head of the Player Registration Department of the HFF, provided Mr Evangelos Grammenos, President of the HFF, and Mr Alexandros Dedes, Executive Secretary of the HFF, with his findings (the “ITMS Report”). The ITMS Report, *inter alia*, provides as follows:

*“With the present, and within the framework of the inspection that I carry out from November 2019 following your order regarding the issuance of irregular residence permit for foreign amateur footballers, in combination with the information (submission of the relevant list) that existed by the EPO to the Ministry of Migration & Asylum to investigate the issue and the answers that have been started [sic] and sent by the competent Decentralized Administrations, I would like to inform you about the following:*

[...]

*Among the documents that have been submitted, based on the provisions of Law 4251/2014, are included:*

- *Copy of passport of the [Player] and visa of entry of the [Player] from the Greek consulate in Skopje.*
- *Contract of cooperation of the [Player] with [Aris FC] with the seal and signature of the said football public limited company, with the declared, in the services of EPO, Tax Registration Number of [Aris FC], which was never submitted to the services of the Federation.*
- *Document requiring amendments of EPO which is not completed, with the stamp of [Aris FC] and signature of the [Player]. This document is diametrically opposed to the document requesting changes submitted through the FA of Macedonia for the same football player in the Registration Department of the Federation where a registration association Aris FC is referred, where the [Player] was finally registered as an amateur and not as a professional as falsely stated by the submitted documents to the Decentralized Administration of Macedonia-Thrace for the issuance of the resident permit.*
- *Certificate of the Federation (through the FIFA ITMS Department of EPO as stated) to [Aris FC] (EPO outgoing protocol number 26063/2018, date of dispatch 08.09.2018) approving the registration and employment of the [Player] in [Aris FC] and in which document there is a seal of the EPO and signature of Executive Secretary Alexandros Dede [sic].*

*This document is FALSE.*

[...]

*All the above documents, valid and false, are attached to confirm the above results of the research I conducted. Please forward them immediately for the further required legal actions to any competent body within the [HFF] and outside it to the competent judicial authorities”.*

30. On 26 February 2020, Mr Dedes forwarded the ITMS Report to the HFF Ethics Committee.

#### **D. Proceedings before the HFF Ethics Committee**

31. On 12 March 2020, the Investigatory Chamber of the HFF Ethics Committee (the “Investigatory Chamber”) requested information from Aris FC in relation to the Player.
32. On 2 April 2020, Aris FC provided the HFF with copies of the Employment Contract and the Player’s application for registration form dated 31 January 2019, and responded as follows to the Investigatory Chamber’s inquiry:

*“At the end of August of the year 2018, we contacted the [Player]. While, at the beginning it seemed that there would be a successful outcome of the negotiations, for this reason the both sides signed the [Employment Contract], but then due to some disagreements that arose at the last minute, the initial agreement was not concluded and therefore our team never submitted the above contract to the competent authorities, namely SUPER LEAGUE 1 and EPO, in order to be validated, so that subsequently to be issued a Bulletin for the account of our team.*

*After a period of 5 months, i.e. at the end of January 2019, the [Player] approached our team again and asked us to include him in our roster under the status of an amateur-trainee. On 31-01-2019 he joined the staff of our team as a trainee until 8-10-2019 when he was transferred to PAE APOLLON PONTOU”.*

33. On 21 April 2020, the Investigatory Chamber of the HFF Ethics Committee issued its report (the “Investigatory Chamber Report”), concluding as follows:

“WE MOVE

*A] that this case be referred to the Judicial Department of the Ethics Committee for it to adopt the appropriate disciplinary measures against (1) [Aris FC], legally represented, (2) [the President], and (3) [the Player], given that the person under (2), as the legal representative of [Aris FC] and [the Player], acted jointly and drafted a false document on football activity, which the [Player], encouraged by the [President], next used to forge valid legal relationships; that is on 08-09-2018, the [President], in his capacity as legal representative of [Aris FC], acting jointly with the [Player] and exclusively on their own, drafted false [Forged HFF Certificate] [...] and the [President] encouraged the [Player] to use it, which he did, with the intent and purpose to deceive another, that is the A and B Residence Permit Unit of the Directorate for Aliens and Migration of Thessaloniki and have it issue a residence permit to*

*the [Player], in violation of Article 17 of HFF's Code of Ethics, hence displaying illegal and unethical conduct, violating Articles 1, 2(a), 13, 17(1), (2) and (3) of HFF's Code of Ethics.*

*B] that 1) a monetary penalty of 50,000 Euros and deduction of six (6) points, be imposed to [Aris FC], 2) the [President], be prohibited from partaking in any and all football-related activities for a period of twelve (12) months and imposed a penalty payment for Fifty Thousand (50,000) Euros, and 3) the [Player], be excluded from six (6) matches and imposed a penalty payment of Twenty Thousand (20,000) Euros, in line with the definitions in Article 17(3) of HFF's Code of Ethics”.*

34. On 1 July 2021, following a hearing held on 21 May 2021, the Adjudicatory Chamber of the HFF Ethics Committee (the “Adjudicatory Chamber”) issued the First Instance Decision, with the following operative part:

*“Dismisses the judgments to be rejected.*

*Declares the defendants disciplinary auditors.*

*Imposes a) In [Aris FC] a fine of twenty thousand (20,000) euros and a penalty of deduction of six (6) points, b) In [the President], the penalty of prohibition to participate in any activity related to football is a period of twelve (12) months and a fine of fifteen thousand (15,000) euros, and c) In [the Player], the penalty of exclusion of six (6) games and a fine of eight thousand (8,000) euros.*

*Orders the defendants to pay the costs of the proceedings, the amount of which is set to the total amount of five hundred (500) Euros”.*

#### **E. Proceedings before the HFF Appeals Committee**

35. On 14 July 2021, the Appellants filed an appeal against the First Instance Decision with the HFF Appeals Committee. The Player did not file an appeal.
36. On 31 August 2021, the HFF Appeals Committee issued the Appealed Decision, with the following operative part:

*“ACCEPTS formally and REJECTS in substance the dated from 14-7-2021 and with protocol number of HFF incoming 15145/14-7-2021 appeal of plaintiffs 1) of [Aris FC] and 2) of [the President], against the decision with number 6/12-7-2021 of the Ethics Committee of HFF (Judicial division).*

*ORDERS the forfeiture in favor of the [HFF] of the dHFFsit [sic] paid by the plaintiffs in exercise of their appeal.*

*REJECTS the ancillary submitted request of the plaintiffs, by which is requested to be ordered, in the case of preservation of the validity of the invoked decision, the removal of the six points imposed on the plaintiff with that decision, from the ranking board of the championship season 2020-2021”.*



37. On 9 September 2021, the grounds of the Appealed Decision were communicated to the Parties.

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

38. On 21 September 2021, the Appellants filed a joint Statement of Appeal with the Court of Arbitration for Sport (“CAS”) against the Appealed Decision, in accordance with Articles R47 and R48 of the 2021 edition of the CAS Code of Sports-related Arbitration (the “CAS Code”). In this submission, the Appellants jointly nominated Mr Michele A.R. Bernasconi, Attorney-at-Law in Zurich, Switzerland, as arbitrator.
39. On 15 October 2021, the HFF nominated Mr Patrick Grandjean, Attorney-at-Law in Belmont, Switzerland, as arbitrator.
40. On 2 November 2021, the Appellants filed their joint Appeal Brief in accordance with Article R51 CAS Code. The Appellants applied for an expedited procedure to be implemented as the six points deduction would impact on the ranking of the Greek Superleague of the 2021/22 season. The Appellants specifically requested a hearing to be held within 30 days of the filing of the Answer and that the operative part of the Award would be issued within 10 days of the hearing.
41. On 7 December 2021, the CAS Court Office informed the Parties that the President of the CAS Appeals Arbitration Division, pursuant to Article R54 CAS Code, had decided that the Panel appointed to decide the case was constituted as follows:
- President: Dr Anna Bordiugova, Attorney-at-Law, Kyiv, Ukraine
- Arbitrators: Mr Michele A.R. Bernasconi, Attorney-at-Law, Zurich, Switzerland  
Mr Patrick Grandjean, Attorney-at-Law, Belmont, Switzerland
42. On 17 December 2021, the HFF informed the CAS Court Office that it did not oppose to the procedural schedule proposed by the Appellants, provided that it be granted a further extension of the deadline to file its Answer until the end of January 2022.
43. On 23 December 2021, the Appellants informed the CAS Court Office that they agreed to the request for an extension of the HFF’s deadline to file its Answer, provided that a hearing be held in the first 20 days of February 2022, so that the operative part of the Award could be issued by the end of February 2022.
44. On 6 January 2022, the CAS Court Office informed the Parties that Mr Dennis Koolaard, Attorney-at-Law in Arnhem, The Netherlands, had been appointed as *Ad hoc* Clerk.

45. On 31 January 2022, the HFF filed its Answer in accordance with Article R55 CAS Code. In its Answer, the HFF, *inter alia*, objected to the admissibility of the witness statement of Mr Tsalouchidis submitted together with the Appellants' Appeal Brief.
46. On 10 February 2022, the Appellants and the HFF returned duly signed copies of the Order of Procedure to the CAS Court Office.
47. On 13 February 2022, Sunday, the First Appellant informed the CAS Court Office that Mr Karypidis, the Second Appellant in these proceedings, had suddenly passed away on 12 February 2022.
48. On 14 February 2022, a hearing was held by videoconference. At the outset of the hearing, the counsel for the Appellants informed the CAS Court Office that Mr Stamatopoulos, friend of the Player's father, and X., the Player, witnesses called by the Appellants, had refused to testify at the hearing.
49. After that the situation of the President's sudden demise was presented to the Panel, unaware of it until that moment, and discussed among the Parties. The counsel for the Appellants, initially acting on a joint power-of-attorney issued by Aris FC and the President, informed the Panel that, under Greek law, unless a power-of-attorney makes specific provision for its continued validity after the death of the person represented, such a power-of-attorney ceases to be valid and that the joint power-of-attorney issued by the President did not contain such specific provision. The counsel, however, clarified that a new power-of-attorney was issued by the Aris FC's new president, empowering him to represent it.
50. Despite the sad circumstances, Aris FC and the HFF both indicated to be willing to proceed with the hearing, whereby counsel for the Appellants would not act on behalf of the President, but only on behalf of Aris FC.
51. The Panel informed Aris FC and the HFF that it envisaged issuing only the operative part of the award in the dispute between Aris FC and the HFF in accordance with the expedited procedural schedule agreed upon by the Parties, and thus not in the dispute between the President and the HFF, and that the initial counsel for the President would subsequently be granted an opportunity to potentially provide a new power-of-attorney issued by the heirs of the President. Accordingly, it was clarified and remained undisputed that the counsel to Appellants would be acting during the hearing on behalf of Aris FC only.
52. After having clarified, as explained above, the power of representation of the counsel to the Appellants, Aris FC and the HFF confirmed that they had no objection as to the constitution and composition of the Panel.
53. The Panel also informed the Parties that the HFF's objection to the admissibility of Mr Tsalouchidis' testimony was dismissed.

54. In addition to the members of the Panel, Ms Andrea Sherpa-Zimmerman, CAS Counsel, and Mr Dennis Koolaard, *Ad hoc* Clerk, the following persons attended the hearing:
- a) For Aris FC:
    - 1) Mr Konstantinos Zemberis, Counsel;
    - 2) Ms Chrysoula Sevastopoulou, Counsel;
    - 3) Ms Anna Louka, Trainee Lawyer.
  - b) For the Respondent:
    - 1) Ms Melanie Schärer, Counsel;
    - 2) Ms Isabel Falconer, Counsel;
    - 3) Mr Gaudenz Koprio, Counsel;
    - 4) Ms Emilia Prekate, Interpreter.
55. The following persons were heard, in order of appearance:
- 1) Mr Antonis Tsalouchidis, Head of Match Organization of Aris FC, witness called by Aris FC;
  - 2) Mr Panagiotis Pappas-Korkodilos, Head of the Player Registration Department of the HFF, witness called by the HFF.
56. Both witnesses were invited by the President of the Panel to tell the truth subject to the sanction for perjury under Swiss law. Aris FC, the HFF and the Panel had full opportunity to examine and cross-examine the witnesses.
57. Aris FC and the HFF were given full opportunity to present their cases, submit their arguments and answer the questions posed by the members of the Panel.
58. Before the hearing was concluded, Aris FC and the HFF expressly stated that they had no objection to the procedure adopted by the Panel and that their right to be heard had been respected.
59. On 28 February 2022, on behalf of the Panel, the CAS Court Office invited Aris FC to provide an update on the power-of-attorney for the late President and to provide a power-of-attorney signed by its new president.
60. On the same date, 28 February 2022, the counsel for Aris FC provided the CAS Court Office with a power-of-attorney for the President, signed by his brother, Mr Georgios Karypidis, who claimed to be the President's closest relative, confirming that he wished the Panel to proceed with issuing an Award on the appeal filed by the President. Furthermore, Aris FC provided the CAS Court Office with a new power-of-attorney issued by its current president, while indicating that it considered that the original power-of-attorney remained valid.
61. On 3 March 2022, the CAS Court Office issued the operative part of the present arbitral Award.

62. The Panel confirms that it carefully heard and took into account in its decision all of the submissions, evidence, and arguments presented by the Parties, even if they have not been specifically summarised or referred to in the present arbitral Award.

## V. SUBMISSIONS OF THE PARTIES AND REQUESTS FOR RELIEF

### A. The Appellants

63. The Appellants' submissions, in essence, may be summarised as follows:

#### a) *The burden and standard of proof*

- Due to the nature of the case, which revolves around an alleged involvement of the Appellants in the creating and using of a forged document and the consequences of the relevant accusations and charges on the Appellants, the HFF must again prove its case before CAS. This is also supported by the *de novo* nature of CAS appeals. While the Appellants bear the burden of proof for all facts they invoke, the HFF bears the burden of proof with respect to the alleged assistance provided by the Appellants to the Player.
- The HFF Code of Ethics provides for the standard of "personal conviction" which is most akin and equivalent to the standard of "comfortable satisfaction". This standard lies between the standards of "beyond reasonable doubt" that is applicable in criminal cases and the standard of "balance of probability" that is applicable in civil cases. As the current case revolves around the forgery of a document, which is a criminal offence, and because the standard of "comfortable satisfaction" is a flexible standard, the applicable standard of proof should be closer to the standard of "beyond reasonable doubt". Even if this standard cannot be applied, the Panel should apply the highest possible standard of proof and take into consideration the principle of *in dubio pro reo*.

#### b) *The evidence on which the Appealed Decision is based*

- The evidence relied upon in the Appealed Decision is not adequate to prove the allegations against the Appellants. Actually, there is no evidence at all in the file pointing towards any connection and participation of the Appellants to the actions of the Player.
- The witness statements of Mr Pappas-Korkodilos and Mr Dedes reveal an inexplicable attempt to speculate on the reasons that led to the creation and use of a forged document by tacitly involving Aris FC, while both of them expressly state that they have no knowledge of who committed the forgery. It is surprising that the HFF Ethics Committee accepted the speculations of these witnesses, since it is rather obvious that the Appellants could not have anything to do with the forgery in question.

Since the Appellants were familiar with the procedure followed, they would never have prepared a certification that is evidently forged. It is clear that both the forging and the use of the forged document was made by someone who was not familiar with the said procedure. The registration of the Employment Contract never took place for the simple reason that the Player's father complained about the remuneration agreed, following which the parties decided not to proceed with the Employment Contract.

- Aris AS is a different legal entity from Aris FC with a different management and the idea that Aris FC would have made an arrangement with the management of Aris AS is absurd. It is also not convincing that Aris FC would have gone through the trouble of forging a document for a young amateur player of doubtful sporting value only for him to be registered with the amateur association Aris AS, especially considering that the Player could have easily acquired a residence permit on different grounds.
- Finally, it was not strange that Aris FC did not realise that there was a problem with the license when it acquired the Player from Aris AS and it was not possible to apply for a new residence permit, because the Player already had a residence permit. The HFF registered the Player for Aris AS, so Aris FC cannot be blamed for not having noted the fraud with the residence permit, because the HFF itself also did not note the fraud.
- Mr Stamatopoulos' witness evidence was not considered credible by the HFF Ethics Committee, but the HFF Appeals Committee obviously considered parts of his testimony to be true and based the Appealed Decision to a large extent on the said testimony. Mr Stamatopoulos' testimony contained a lot of lies and inaccuracies and was aimed at helping the Player. Insofar as Mr Stamatopoulos alleges that Mr Tsalouchidis provided him with an HFF certificate used for a different player, this is far from being true. It would be impossible to scan a genuine HFF certification and come up with a completely different document with the date and protocol number written differently and in different parts, with different sponsors from the actual ones, with a different title for Mr Dedes and in a completely different format.
- The Player was also clearly aware that the Employment Contract had not been submitted to the HFF, as the Player would then have complained about not having joined Aris FC. Mr Tsalouchidis also explained that he never met with Mr Stamatopoulos in the beginning of September 2018 and never gave him an HFF certification.
- The Player filed the application for a residence permit himself. This is confirmed by the Administration Department. It is inexplicable why the HFF Ethics Committee and the HFF Appeals Committee held that the Appellants had acted jointly with the Player in this respect. Such speculations and conclusions are not based on any evidence.
- According to the Appealed Decision, the following has been proven:

- i. That the Appellants did not want to sign an employment contract with the Player but decided to have him registered as an amateur with Aris AS, so that he could participate in the youth team of Aris AS and his performance could be followed and evaluated by Aris FC;
  - ii. That the Player could not be registered with Aris AS without a residence permit and for this reason, the parties decided to sign a bogus employment contract that could be used by the Player for the application of a residence permit;
  - iii. That Mr Tsalouchidis, an employee of Aris FC, delivered to Mr Stamatopoulos an original HFF certification previously issued by HFF for another player with the personal data deleted, to help Mr Stamatopoulos and the Player to commit forgery, knowing that the said forgery would be committed and that the forged document would be used by the Player for getting a residence permit.
- Regarding the allegedly proven fact mentioned above under (i), it is enough to point out that Aris FC could have registered the Player as a trainee/amateur without signing any Employment Contract with him if, as the Appealed Decision alleges, it did not wish to sign him as a professional. There was no reason for the Appellants to allegedly formulate a plan involving the registration of the Player as an amateur with Aris AS. The Appellants could reach the same result without having to involve Aris AS.
- With respect to the allegedly proven fact mentioned above under (ii), the Appellants aver that it suffices to remind the Panel that Aris FC was perfectly aware of the procedure followed for a foreign player to get a residence permit and of the documents required. This is substantiated by the fact that Aris FC followed the said procedure for four foreign players transferred during the transfer window of the summer of 2018. Therefore, the Appellants could never have imagined that an application accompanied by a non-ratified copy of an employment contract could ever be accepted and they could never have been part of a plan involving the execution of a bogus employment contract.
- With respect to the alleged proven fact mentioned above under (iii), the testimony of Mr Stamatopoulos is anything but credible for the reasons analysed above. Even if Mr Tsalouchidis had granted a template HFF certification to Mr Stamatopoulos, quod non, Mr Stamatopoulos stated that he acted on his own and that neither the Appellants nor the Player had anything to do with the forgery and had no knowledge of the fact that a forged document was used before the competent authorities. Mr Tsalouchidis could be accused of being naïve, but there is no evidence that he acted with the intention of assisting to the offences in question. In addition, as Mr Tsalouchidis is just an employee of Aris FC without any powers, he could never have represented Aris FC and this therefore does not justify the unsubstantiated conclusion of the HFF Appeals Committee that the Appellants are guilty of a violation of the HFF Code of Ethics.

- The reason the Employment Contract was not executed was that Aris FC did not want to increase the Player's salary following his father's request. The Player also never provided Aris FC with the requested document from his previous club regarding the lack of any payable training compensation.
- The Appellants did not request the Player to return the signed copy of the Employment Contract and did not think it was necessary to sign an opposite agreement for the simple reason that it was the Player himself that had changed his mind and did not wish to proceed with the signed Employment Contract.
- Insofar as the HFF maintains that the Player would allegedly not be in a position to know the content of an HFF certificate, he could have obtained it through other sources (e.g. from someone within the competent authority, from another club, from another player, etc.). Furthermore, as confirmed by Mr Pappas-Korkodilos, there is a network that is involved in the "business" of false and forged certifications. As a result, it cannot be excluded that the Player found an HFF certificate through this network. Therefore, it has not sufficiently been proven that a causal link exists between the alleged action of Mr Tsalouchidis and the offence committed by the Player.
- The Administration Department not only confirmed that the Player himself had submitted the supporting documents in order to obtain his entry visa, but also the electronic fees related to such application were paid by Mr Tsevrentzidis. It can thus be concluded that the preparation of the application was made by the Player's side without any involvement of the Appellants.

**c) *The legal requirements of complicity***

- No requirements of complicity are present. While the HFF Appeals Committee makes a thorough and correct analysis of the concept of complicity under the previous and current Greek criminal laws, it nonetheless reaches the arbitrary and groundless conclusion that the Appellants both knew that the Player would commit forgery in order to use the Forged HFF Certificate for obtaining a residence permit and had the intention of assisting him in doing so, without there however being any evidence that substantiates such findings.
- The HFF Code of Ethics does not provide any sanctions for complicity and does not define the said concept. As a result, any definition of complicity, as well as the conditions for the existence of complicity are to be found in Greek criminal law.
- Since intention is required, negligence, even unjustified, does not suffice for a person to be sanctioned as accomplice. Contrary to all the Greek Supreme Court decision cited in the Appealed Decision where intention of the accomplice had been established, there is no evidence that the Appellants had any intention to provide assistance to the Player to commit forgery nor that they knew that an unlawful act

would be committed and in fact, there is no evidence of any act of material assistance. There is also no causal connection.

**d) *The sanctions imposed in the Appealed Decision***

- On a subsidiary basis, even if the Appealed Decision was right to consider the Appellants as simple accomplices, *quod non*, still the sanctions imposed on the Appellants are wrong and not applicable in the present case. The sanctions set forth in Article 17 HFF Code of Ethics refer to punishment of the perpetrator and not of a simple accomplice. Accordingly, the Appellants should in any event have been sanctioned with a reduced sanction in comparison to the one provided for the perpetrator, as provided by Article 47(1) of the Greek Criminal Code or on another general provision like Article 13 HFF Code of Ethics.
- The HFF Appeals Committee confirmed the First Instance Decision whereby the lowest sanctions provided for in Article 17 HFF Code of Ethics were imposed on both the perpetrator (the Player) and the accomplices (the Appellants), which means that the Appellants were sanctioned as perpetrators instead of benefitting from the reduced sanctions of accomplices. The Panel shall therefore, in any event, reduce the sanctions imposed on the Appellants by means of the Appealed Decision.

64. On this basis, the Appellants submit the following prayers for relief in their joint Appeal Brief:

*“In view of the above, the Appellant respectfully requests the CAS:*

1. *To set aside the challenged decision;*
2. *to rule that Aris FC and Theodoros Karypidis had no direct or indirect involvement in the falsification and forgery of the HFF certification and its use before the Hellenic competent authorities by the football player X. and that, consequently, they need to be acquitted on all counts;*
3. *to condemn the Respondent to the payment in the favour of the Appellants of the legal expenses incurred;*
4. *to establish that the costs of the arbitration procedure shall be borne by the Respondent.*

*Subsidiarily, and only in the event that the above is rejected:*

1. *to set aside the challenged decision;*
2. *to impose on the Appellants the correct and appropriate sanctions, that is to reduce the imposed sanctions to half of the imposed ones in accordance with the Greek Criminal Code or to impose a lower sanction on the basis of a violation of article 13 of the HFF Ethics Code;*



3. *to condemn the Respondent to the payment in the favour of the Appellants of the legal expenses incurred;*
4. *to establish that the costs of the arbitration procedure shall be borne by the Respondent”.*

## **B. The Respondent**

65. The HFF’s written submissions, in essence, may be summarised as follows:

### **a) *The burden and standard of proof***

- It is not contested that the HFF bears the burden of proving the Appellants’ violations pursuant to Article 58 HFF Code of Ethics, according to which the burden of proof regarding breaches of provisions of the HFF Code of Ethics rests on the HFF Ethics Committee. This being said, each party shall bear the burden of proving the specific facts and allegations on which they rely.
- As to the notion of “personal conviction”, this corresponds to the consistent approach of Swiss jurisprudence according to which the deciding body must not look for the objective truth but for the subjective truth, i.e. whether or not the deciding body is personally convinced of a certain fact. The somehow problematic characterisation as an effective standard of proof has led several CAS panels dealing with disciplinary matters to apply the more flexible standard of “comfortable satisfaction”. The Appellants’ understanding that the present matter should be decided on the basis of an “*enhanced standard of comfortable satisfaction*” is unfounded and incorrect.

### **b) *The evidence***

- It is important to note that this matter is deliberately shrouded with opacity and untruths on the Appellants’ part. In this sense, it would be naïve to believe that there is any written evidence of the Appellants’ wrongdoing. This behaviour is not uncommon in ethics procedures and is to be expected, given the accusations which are being brought against the relevant individuals and entities. Nevertheless, there are enough established facts in this matter which, put together, allowed the deciding authority to meet the applicable standard of proof as to the Appellants’ violations of the relevant provisions of the HFF Code of Ethics.
- The Appellants do not dispute the fact that the Forged HFF Certificate was forged. It remains doubtful to which extent the Player is to be seen as the main perpetrator of the forgery. While the exact degree of the Player’s involvement is not the object of the present proceedings since the Player did not appeal the First Instance Decision, the Appellants acted in a highly unethical way by orchestrating a plan that allowed the Player or a third party acting on his behalf to forge the Forged HFF Certificate and to subsequently make use of this document by submitting it to the Greek immigration

authorities in support of his application for a residence permit, therefore using the document to alter legal relations. The Player should rather be seen as a victim in this matter.

**c) *The applicable legal framework***

- The Appealed Decision held that the Appellants violated Articles 1, 5, 6, 13(3), 17(1), (2) and (3) and 25 HFF Code of Ethics. The HFF Code of Ethics does not define the notion of accomplice, reason for which reference must be made to the Greek Criminal Code in order to establish the conditions in which a person may be considered as an accomplice. Based on the Greek Criminal Code, the accomplice must have intentionally caused to commit the illegal act, or in other words, induced the perpetrator, and has provided direct assistance in the commitment of the illegal act.
- As held in the Appealed Decision, there is enough circumstantial evidence to conclude that the Appellants knowingly assisted the Player, or even induced him, to forge the Forged HFF Certificate and use said document in the sense that, without the Appellants' collaboration, the Player would not have been in a position to commit the act of forgery.

**d) *The Appellants' purpose or goal behind committing the offence***

- As the HFF Appeals Committee rightfully pointed out in the Appealed Decision, while the purpose (or goal) of committing the offence does not need to be proven through written or non-written material evidence, the motive for committing the offence, is, for its part, entirely irrelevant. In fact, neither of the provisions regarding the criminal offence of complicity under the Greek Criminal Code nor the provisions of the HFF Code of Ethics require that the purpose or motive behind the accomplice's reprehensible actions need to be established as long as the objective and subjective elements of the offence are proven. What is relevant is that the incriminated parties are found to have materially assisted the main perpetrator (objective element) and to have intentionally done so (subjective element).
- This notwithstanding, the Appellants clearly manifested a certain interest in the Player by signing the Employment Contract. This interest is further proven by the fact that the Appellants eventually registered the Player in January 2019, albeit as an amateur.
- As to the Appellants' argument that the Employment Contract was not registered with the HFF because the Player's father complained about the Player's remuneration, this allegation is not corroborated by any evidence (in particular the Player never confirmed such fact during the first instance proceedings), but it is also neither credible nor logical. On 31 August 2018, the Player had already been training with Aris FC's U19 team since the beginning of July 2018. Any disagreement with respect to the

Player's salary could and should have been settled well before the last day of the registration period.

- Also, the Appellants' argument that they were still waiting to receive further documentation from the Player regarding any possible training compensation to be paid to his former club(s) remained unsubstantiated. Furthermore, any concerns in this respect would logically have been settled before the conclusion of the Employment Contract and before actually signing it.
- The only logical and possible explanation for the conclusion of the Employment Contract is that the Appellants wished to evaluate the Player throughout an extended period of time with a view to potentially registering him as a professional at a later stage. To this end, the Appellants needed to secure a residence permit for him to be able to stay in Greece for an extended period of time. To facilitate this, the Appellants, together with the Player, agreed to apply for a special purpose residence permit for the Player. The Employment Contract was used as a vehicle to obtain such residence permit. In other words, the Employment Contract was never intended to be executed, at least not at the time it was concluded. The Appellants also never intended to register the Player as a professional at the time the Employment Contract was concluded.
- In addition to the above, one simply cannot disregard the fact that the Player's father happens to be an influential political and economic figure in Northern Macedonia, while Aris FC happens to be located just south of the North Macedonian border. At the same time, the President is a powerful man who was interested in the prospect of future business deals with the Player's father. In this context, it is important to highlight that the President is not only involved in football. He is also a businessman who owns, together with several members of his family, multiple businesses. The Appellants themselves have confirmed that the Player was introduced to the President through Mr Tsevrentzidis, a mutual connection between the Player's father and the President. The President was certainly inclined to make some favours to the Player's father and would hope for some favours in return.
- As to the Appellants' argument that they could have easily registered the Player as an amateur and apply for another type of residence permit, it is striking that the Appellants do not prove that they made any attempts to register the Player as an amateur in the summer of 2018. Interestingly, when they registered the Player as an amateur in January 2019, they made use of the special purpose residence permit, which clearly referred to the Player being under employment with Aris FC.
- With respect to the Appellants' argument that Aris AS and Aris FC are two separate legal entities with no connection to one another, this is strongly objected to. While they are, from a legal and administrative point of view, two separate entities, they do have a historical link that would allow for some interactions between the two clubs from Aris FC to Aris AS, in particular, if it concerns the registration of players. In fact, CAS has already clarified that Aris FC is merely the professional branch of Aris AS.

e) *The Appellants' intentional collaboration in committing the act of forgery*

- The Appellants rely on a new allegation by providing a written testimony of Mr Tsalouchidis, who affirms that he never provided Mr Stamatopoulos with a sample of an HFF certification, in total contradiction with what Mr Stamatopoulos had said when he was called as a witness in the proceedings before the HFF Ethics Committee. Based on Article R57(3) CAS Code, and since Mr Tsalouchidis' testimony could easily have been brought during the proceedings before the HFF Appeals Committee, the Appellants' conduct is abusive and tainted with bad faith and should be excluded by the Panel. In any event, Mr Tsalouchidis' testimony shall be considered as biased and produced only for the purposes of the present proceedings. While Mr Stamatopoulos may have had an interest in protecting the Player with regard to the forgery of the HFF certificate, he had no interest in incriminating the Appellants with untruthful statements. Mr Tsalouchidis is not a simple employee of Aris FC, he is, in fact, since March 2018, the Executive Director of Aris FC, working closely together with the President. His witness statement is likely to be a mere reflection of the Appellants' instructions and therefore lacks credibility.
- Furthermore, how could the Player, who was young and is a foreigner who did not speak Greek at the time, with no knowledge of the requirements to receive a residence permit in Greece, possibly have come up with the idea and have been able to find the relevant resources to forge such document on his own? The only possible answer is that it was Aris FC which explained to him the procedure and the documents required in order to apply for the special purpose residence permit. Only the Appellants could know of the fact that the HFF certification would be required in support of the relevant application, and only the Appellants were in possession of such documents.
- It is undisputed that the Appellants have given the Player a copy of the Employment Contract. Without the conclusion of the Employment Contract and the Player obtaining a copy of it from Aris FC, the Player could not have applied for a special purpose residence permit. The Appellants' arguments as to why the Employment Contract was not registered with the HFF is not proven and does not withstand the test of logic. The truth is that it was never meant to be executed.
- In addition, the Employment Contract was never formally terminated and remained in principle valid despite the lack of ratification or the Player's registration at the HFF. If Aris FC had indeed wished not to execute the Employment Contract, it should have concluded a termination agreement with the Player. Aris FC, which is an experienced professional club, surely knows about the inherent risks of not formalising the termination of an employment contract.
- As for the "obvious" forgery of the Forged HFF Certificate, it must be stressed that a more "professional" or accurate forgery could have been more easily associated with the Appellants. Although the Appellants obviously assumed that the forgery would not be discovered, they certainly did not want to take any unnecessary risk and provide

the Player with the exact documentation needed. The Appellants therefore deliberately limited their assistance to the Player by providing a sample of an HFF certification and providing general instructions to the Player on how to proceed in order to obtain the special purpose residence permit.

- Aris FC not only handed the Player a template HFF certification and the Employment Contract, it also provided the Player with the registration application for Aris FC, which the Player included as a supporting document to his application for his special purpose residence permit. The Player could not possibly have obtained such a document, which bears the stamp of Aris FC, from anyone else than Aris FC itself, just like the sample of the HFF certification.
- It is also interesting to see that, after Aris FC decided that the Player was not good enough to become a professional with Aris FC, the Player, out of all possible clubs, registered with Aris AS. This is no coincidence given the historical link between the two clubs. The Player was undoubtedly handed over to Aris AS as an interim solution.
- Even if one were to assume that the Player had downloaded the sample document from the internet, *quod non*, the Appellants undoubtedly assisted him in searching for it. This is a very specific document of which the Player could not have any knowledge.
- In January 2019, when the Player was registered with Aris FC as a trainee, it must be concluded that the Appellants knowingly registered the Player as an amateur and used the illegally obtained special purpose residence permit for the Player's registration. The fact that the HFF registered the Player for Aris AS and Aris FC without noticing anything in this respect cannot excuse the Appellants' actions in any way.
- The Appellants infer in this context that, when the Player transferred from Aris AS to Aris FC, they had no reason to doubt of its illegitimacy. Yet, the residence permit refers explicitly to Article 17(f) of Greek Law 4251/2014. This provision refers to a special purpose residence permit for "Athletes". Furthermore, the residence permit explicitly mentions that it is issued dependent on employment. Since the Appellants were perfectly aware that the Player was previously registered as an amateur with Aris AS, which is a purely amateur club, they should have had some doubts as to how the Player found himself in possession of a special purpose residence permit, since the Player could not have been under employment with any football club or sport institution while he was registered with Aris AS.
- The existing practice of forged HFF certifications, which the Appellants refer to on several occasions, also strongly suggests that the Player actually forged the document in question with the help of the Appellants. If this were an isolated case, one could perhaps conclude that the Player acted on his own initiative. However, in light of the undisputed accumulation of such illegal practices in Greece, it can be ruled out with a probability bordering on certainty that the Player forged the document on his own and without the involvement of the Appellants.

**f) *The sanctions imposed in the Appealed Decision***

- The HFF Code of Ethics allows the HFF Ethics Committee to use its discretion to impose sanctions on individuals and entities according to the specific circumstances of the matter. By imposing the lowest sanctions possible, the HFF Appeals Committee used its margin of discretion in determining that the Appellants' role in the commitment of the forgery was decisive for the main perpetrator, i.e. the Player. The Appellants have an increased responsibility towards the football community. As such, the acts of simple accessory to the forgery of the HFF certification and their knowledge of the use of the latter document to alter legal relations needed to be sanctioned accordingly.
- While the provisions of the Greek Criminal Code may serve as a reference in the present matter, this does not mean that the internal disciplinary instances of the HFF must apply the exact same reasoning as the Greek Criminal Code when imposing sanctions on the Appellants.
- In conclusion, the sanctions imposed on the Appellants are proportionate and justified under the applicable provisions of the HFF Code of Ethics. To further reduce those sanctions, as the Appellants suggest, would minimise the offences committed to an insignificant one, which cannot be allowed. Indeed, the disciplinary instances have a duty to ensure that the sanctions imposed on the relevant parties also serve as a deterrent to other parties who might be tempted to engage into such illegal and unethical practices.

66. On this basis, the HFF submits the following prayers for relief in its Answer:

- a. To reject the Appellants' appeal in its entirety and to confirm the decision of the HFF Appeals Committee of 31 July 2021.*
- b. To order the Appellants to bear all costs incurred through the present procedure, as well as to pay the HFF an amount of CHF 20,000 as contribution to its legal costs".*

## **VI. JURISDICTION**

67. Article R47 CAS Code (2021 edition) 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".*

68. The jurisdiction of CAS derives from three separate provisions in the regulatory framework of the HFF.

69. Article 60(3) of the HFF Articles of Association provides as follows:

*“The decisions of the Appeals Committee may be contested at the Court of Arbitration for Sports (CAS) in Lausanne of Switzerland pursuant to the more specifically set forth in the familiar regulations of H.F.F.”.*

70. Article 88 of the HFF Code of Ethics provides as follows:

*“The decisions made by the appeals committee in accordance with the previous article may be contested at the Court of Arbitration for Sports (CAS) in Lausanne of Switzerland, in accordance with what is more specifically set forth in the procedural Regulation of its Operation, by the litigant to whom a penalty was imposed and by the HFF”.*

71. Article 5(5) of the Procedural regulation of Operation of Judicial Bodies provides as follows:

*“The decisions of the Appeals Committee may be contested at the Court of Arbitration for Sports (CAS) in Lausanne of Switzerland pursuant to what is more specifically set forth in the procedural regulation of its operation”.*

72. The jurisdiction of CAS is not contested and is further confirmed by the Order of Procedure duly signed by the Parties.

73. It follows that CAS has jurisdiction to adjudicate and decide on the present dispute.

## **VII. ADMISSIBILITY**

74. In the absence of a time limit to appeal set forth in the HFF Articles of Association of the HFF Code of Ethics, the appeal was filed within the default deadline of 21 days set by Article R49 CAS Code. The appeal complied with all other requirements of Article R48 CAS Code, including the payment of the CAS Court Office fee.

75. It follows that the appeal is admissible.

## **VIII. APPLICABLE LAW**

76. Article R58 CAS 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”.*

77. The Appellants maintain that, according to Article R58 CAS Code, the dispute shall be decided primarily according to the various regulations of the HFF and Greek law.
78. The HFF submits that the Panel shall apply the provisions of the CAS Code as well as the Statutes and regulations of the HFF, and, in particular, the HFF Code of Ethics. In addition, in case of a *lacuna*, the Panel may refer to Greek law.
79. As the seat of this arbitration is Lausanne, Switzerland, Swiss arbitration law, in particular, the Swiss Private International Law Act (“PILA”), applies to these proceedings as the *lex arbitri*.
80. The Panel notes that the positions of the Parties do not fundamentally differ and agrees that the present dispute is to be adjudicated and decided on the basis of the rules and regulations of the HFF, in particular the HFF Code of Ethics, and that Greek law may be applied subsidiarily, if necessary.

#### **IX. THE ADMISSIBILITY OF MR TSALOUCHIDIS’ TESTIMONY**

81. The Appellants filed a witness statement of Mr Tsalouchidis with their Appeal Brief.
82. The HFF objected to the admissibility thereof on the basis of Article R57.3 CAS Code, arguing that his testimony “*could easily have been brought during the proceedings in front of the Appeals Committee*” and that this behaviour is “*abusive and tainted in bad faith*”.
83. Article R57.3 CAS Code provides as follows:

*“The Panel has discretion to exclude evidence presented by the parties if it was available to them or could reasonably have been discovered by them before the challenged decision was rendered”.*

84. In this respect, the Panel observes that CAS jurisprudence held the following with respect to Article R57.3 CAS Code on the one hand, and the *de novo* nature of CAS appeals arbitration proceedings on the other:

*“The Panel finds that this basis of de novo review is still, in essence, the foundation of the CAS appeals system and the standard of review should not be undermined by an overly restrictive interpretation of Article R57 para. 3 of the CAS Code. This has also been the view in CAS jurisprudence (CAS 2014/A/3486, as mentioned in CAS Bulletin 2015/1, p. 67).*

*As such, the Panel also considers that the discretion to exclude evidence should be exercised with caution, for example, in situations where a party acted in bad faith or may have engaged in abusive procedural behaviour, or in any other circumstances where the Panel might, in its discretion, consider it either unfair or inappropriate to admit new evidence (See MAVROMATI/REEB, The Code of the Court of Arbitration for Sport – Commentary, cases and material, page 520, para. 46)” (CAS 2017/A/5090, paras. 55-56 of the abstract published on the CAS website).*



85. The Panel notes that Mr Stamatopoulos testified before the HFF Adjudicatory Chamber and that, in challenging the First Instance Decision, the Appellants did not submit any witness statement of Mr Tsalouchidis together with their appeal in the proceedings before the HFF Appeals Committee, but that they only did so in the present appeal arbitration proceedings, thereby preventing the HFF Appeals Committee from assessing such evidence in rendering the Appealed Decision, which the HFF considers to be bad faith.
86. The Panel, however, notes that in the First Instance Decision no conclusion is reached that Aris FC (i.e. Mr Tsalouchidis) had provided Mr Stamatopoulos with a template HFF certificate. Such conclusion was only reached by the HFF Appeals Committee in the Appealed Decision. While the HFF Adjudicatory Chamber largely discarded the evidence of Mr Stamatopoulos in the First Instance Decision, apparently more weight was attached to his testimony by the HFF Appeals Committee in the Appealed Decision.
87. The Panel notes that an important part of Mr Tsalouchidis' witness statement is dedicated to denying that he ever provided Mr Stamatopoulos with a template HFF certificate and the Panel finds that it was not inappropriate or procedural bad faith on the side of the Appellants to only call Mr Tsalouchidis as a witness in the present appeal arbitration proceedings, as this may well have been legitimately incentivised by the reliance of the HFF Appeals Committee on the evidence of Mr Stamatopoulos, more specifically the finding that Mr Tsalouchidis had provided Mr Stamatopoulos with an anonymised template HFF certificate.
88. In view of the above, the Panel finds that there is no evidence of abusive procedural behaviour from the Appellants that would justify excluding Mr Tsalouchidis' testimony on the basis of Article R57.3 CAS Code.
89. In view of the above and considering also the *de novo* nature of the appeals arbitration procedure before CAS and the discretion afforded to it on the basis of Article R57.3 CAS Code, the Appellants should not be barred from relying on the testimony from Mr Tsalouchidis in the present appeal arbitration proceedings.

## **X. MERITS**

### **A. Appeal of the Second Appellant**

90. Having considered the sad circumstances of the case, the Panel finds that, due to the President's death, he lost his legal interest in challenging the Appealed Decision, i.e. the President lost his standing to challenge the Appealed Decision.
91. The question of standing to sue or to be sued shall be reviewed *ex officio* by CAS panels (CAS 2018/A/5799, para. 113, with further reference to CAS 2012/A/2906).
92. For example, as observed by previous CAS panels and according to the Swiss Federal Tribunal jurisprudence, as a general rule, the appellant's interest must be concrete, legitimate, and personal (CAS 2016/A/4903, para. 79 with references). "*A legally protected interest consists in the*

*practical use that admitting the appeal would have for the Appellant, by preventing him from undergoing some damage of an economic, ideal, substantive or another nature that would be caused by the decision under appeal*” (SFT 137 II 40 at 2.3 p. 43). *“[T]he interest must be present, that is it must exist not only at the time the appeal is made but also when the decision is issued”* (SFT 137 I 296 at 4.2 p. 299; 137 II 40 at 2.1 p. 41; CAS 2015/A/4289, para. 134; CAS 2016/A/4903, para. 79).

93. The Panel understands that the above quoted appears to be a generally accepted principle. This is all the more so because disciplinary liability is strictly personal, and it is impossible for sanctions (both the ban on taking part in football-related activity as well as the fine) to be imposed on a deceased person or his heir in case the Appealed Decision would be upheld. Accordingly, the extant proceedings with regard to the President ought to be discontinued as they have become moot, the appeal is without object.
94. The President’s brother may have wished for a decision to be rendered also with respect to the President, but the Panel finds that on the basis of the little information submitted, the Panel is not in position to consider the statements made by the brother to be binding under the applicable law. Further, nothing relevant has been advanced on the Appellants' side regarding the standing to appeal as it concerned the President.
95. The submission of counsel for the President at the hearing that, under Greek law, as a consequence of the President’s death, the appeal was to be automatically upheld, is dismissed as such submission remained unsubstantiated, both during and after the hearing.
96. Consequently, considering the particular and sad circumstance of the President’s sudden demise shortly before the hearing, the Panel finds that the President’s appeal is moot and is to be deleted from the CAS roll.

## **B. The Main Issues**

97. The HFF maintains that Aris FC has violated Articles 1, 5, 6, 13(3), 17(1), (2) and (3), and 25 of the HFF Code of Ethics.
98. The Panel observes that several of these provisions concern procedural aspects or sanctioning only, but do not set forth specific sanctionable acts, occurrences or omissions. This applies to Articles 1, 5, 6, 17(2) and (3) HFF Code of Ethics.
99. The Panel finds that, from the provisions of the HFF Code of Ethics relied upon by the HFF, the only material provisions setting forth sanctionable acts are the following:
  - a. Article 13(3) HFF Code of Ethics:

*“Persons subject to this Code are bound to always maintain an ethical attitude, namely to behave in a dignified manner and act with credibility and complete integrity”.*

- b. Article 17(1) HFF Code of Ethics:

*“Persons subject to this Code are forbidden from forging a document, falsifying an authentic document or knowingly using a forged or falsified document”.*

c. Article 25 HFF Code of Ethics:

1. *All the associations and their clubs, the professional football clubs and the amateur clubs that participate in the Championships of the 1st, 2nd and 3rd National Division, [...] are obligated to abide by the rules of sportsmanship and comply with the Statutes, Regulations, guidelines and circulars of Hellenic Football Federation.*
2. *Any violation or non-compliance by the aforementioned natural persons and legal entities with the Statutes, regulations, guidelines and circulars of Hellenic Football Federation, the decisions of the institutional football bodies with regards to their obligations as they arise from their respective capacity, as well as any act on their behalf that aims at the violation of the aforementioned, is sanctioned by the competent decision-making body, conditional upon the necessary requirement of prior summons to a written or personal defence.*
3. *At the same time, each club is responsible for the acts or omissions of all those that in any way whatsoever and in any capacity whatsoever, as specifically stated in the previous paragraph, are linked to it, unless such acts turn against their own club”.*

100. During the proceedings before the Panel, the Appellants and the HFF did not advance any submissions or arguments specifically related to potential violations of Articles 13(3) and 25 HFF Code of Ethics, i.e. no specific subsidiary argument was raised that if the charge on the basis of Article 17(1) HFF Code of Ethics was dismissed, the Appellants should still be sanctioned on the basis of the more generic Articles 13(3) or 25 HFF Code of Ethics. All attention was devoted to Article 17(1) HFF Code of Ethics.

101. The Panel therefore limits its assessment to adjudicate and decide on whether Aris FC was an accomplice in the Player’s violation of Article 17(1) HFF Code of Ethics.

102. In this regard, it is undisputed between the Parties that Aris FC is not the main perpetrator of the act of forgery. However, while the HFF maintains that Aris FC is an accomplice or complicit to the Player’s forgery and knowingly used a forged document, this is disputed by Aris FC.

103. Article 5(2) HFF Code of Ethics refers to the possibility of sanctioning not only an instigator or participant, but also an accomplice, even though it does not define the legal prerequisites to make out such charge:

*“Unless otherwise specified, for the breaches of this Code shall apply the sanctions set forth herein, whether acts of commission or omission, whether they have been committed deliberately or negligently, whether or not the breach constitutes an act or attempted act, and whether the parties acted as participant, accomplice or instigator”.*

104. As to the legal concept of an accomplice or complicity, Aris FC as well as the HFF draw inspiration from the Greek Criminal Code to fill this lacuna in the HFF Code of Ethics. The

interpretation of the Parties in this respect does not fundamentally differ. It is common ground between the Parties that in order for a person to be found guilty of complicity under Greek criminal law the following conditions need to be met:

- i. an act of material assistance of a third party;
- ii. commitment (with respect to its objective substance) by the perpetrator of the illegal act or attempt of illegal act;
- iii. a causal connection between the participating act of the collaborator and the illegal act of the perpetrator, which exists when without the first, it would not be possible with certainty the commitment of the illegal act under the circumstances it was committed, that is the contribution of the collaborator must have been decisive to the commitment of the act of the perpetrator, under the circumstances and conditions that it was committed, or under which the perpetrator attempted to commit this; and
- iv. malice of the collaborator, which is based on the will or acceptance to provide assistance to the perpetrator to commit the illegal act and knowledge thereof (in the sense of awareness – consciousness) that the assistance is provided to him for the commitment of the main act.

105. In light of the above, the main issues to be resolved by the Panel are the following:

- i. Which party bears the burden of proof, and which standard of proof applies?
- ii. Did Aris FC violate Article 17(1) HFF Code of Ethics?
- iii. What are the consequences with regard to Aris FC?

***i. Which party bears the burden of proof, and which standard of proof applies?***

106. The Panel duly notes that the Parties, based on Article 58 HFF Code of Ethics, agree that the HFF bears the burden of proof to establish the alleged violations committed by Aris FC. This notwithstanding, each party carries the burden of proof to establish the facts they rely upon.

107. With regard to the standard of proof, the Panel notes that in accordance with Article 57 HFF Code of Ethics, “[t]he members of the Ethics Committee shall judge and decide on the basis of their personal convictions”.

108. The CAS has consistently equated this standard of proof to that of “comfortable satisfaction” (see e.g. CAS 2011/A/2426, para. 88; CAS 2011/A/2625, para. 153; CAS 2016/A/4501, para. 122), which falls between “beyond reasonable doubt” and “balance of probabilities” on the standard of proof spectrum (*Idem*; CAS 2015/A/4163, para. 72). The standard of “comfortable

satisfaction of the judging body bearing in mind the seriousness of the allegation” has also been constantly applied by CAS panels in disciplinary matters (see e.g. CAS 2010/A/2172).

109. Whereas Aris FC maintains that the applicable standard of “comfortable satisfaction” is a flexible standard, and that in view of the seriousness of the allegations made, the standard to be applied is closer to the standard of “beyond reasonable doubt”, the HFF submits that Aris FC’s understanding that the present matter should be decided on the basis of an “*enhanced standard of comfortable satisfaction*” is unfounded and incorrect.
110. The Panel concurs with the Parties that in these proceedings, the applicable standard of proof is the standard of “comfortable satisfaction”. Moreover, the Panel finds that, while “comfortable satisfaction” is not a flexible standard, particularly severe violations require particularly cogent evidence.
111. The Panel feels itself comforted in this respect by CAS jurisprudence:

*“[T]he Panel considers that the standard of proof [of comfortable satisfaction] does not itself change depending on the seriousness of the (purely disciplinary) charges. Rather the more serious the charge, the more cogent the evidence must be in support. [...]”* (CAS 2014/A/3630, para. 115 of the abstract published on the CAS website).

112. Article 17 HFF Code of Ethics, the violation of which was found to be committed by Aris FC, is headed “*Forgery and falsification*”. Forgery and falsification are serious allegations with potential criminal law repercussions. Therefore, the Panel requires particularly cogent evidence for the violation to be established.

***ii. Did Aris FC violate Article 17(1) HFF Code of Ethics?***

113. In submitting that Aris FC violated Article 17(1) HFF Code of Ethics, the HFF relies on a number of documents and circumstances which allegedly prove the complicity of Aris FC in the forgery by the Player. In this respect, the Panel finds that the Employment Contract and the Player’s application for registration form issued by Aris FC with official signature and stamp can be dealt with together. For ease of reference, the Panel considers this document to be part of the Employment Contract. It is not in dispute that the Player’s application for registration form was never submitted to the HFF.
114. Again, it should be borne in mind that it is not in dispute that the Player was the executor of the forgery. The Player was convicted by the HFF Adjudicatory Chamber, and he did not appeal the First Instance Decision, which therefore acquired *res judicata* effect in the relationship between the Player and the HFF. The present appeals arbitration procedure solely concerns the question of whether Aris FC was an accomplice to the Player’s violation.
115. The reasoning of the HFF relies on various limbs of evidence, i.e. a) the conclusion of the Employment Contract while the Player and Aris FC knew that it was not going to be executed; b) Aris FC’s assistance in providing the Player with a template HFF certificate

enabling him to produce the Forged HFF Certificate; and c) Aris FC profited from the Player's forgery by eventually registering him as an amateur player, which would not have been possible without the special purpose residence permit being issued to the Player based on the forgery. These elements will be assessed in turn below.

a) *The Employment Contract*

116. The HFF refers to the fact that the Employment Contract was never registered with the HFF. In this regard, the Panel notes that it is undisputed that Aris FC concluded the Employment Contract with the Player, but that it was neither executed nor registered. However, Aris FC and the HFF invoke different reasons as to why it was never executed.

- The HFF maintains that this was done intentionally to allow the Player to obtain a special purpose residence permit as an "Athlete", so that the Player could legally reside in Greece, be registered for Aris AS and subsequently be registered for Aris FC, thereby allowing Aris FC more time to evaluate the performance of the Player.
- Aris FC maintains that the Employment Contract was not executed for two reasons. First, when the Employment Contract was signed, it was allegedly agreed between Aris FC and the Player that it would only be executed if the Player would provide Aris FC with proof that his previous club renounced to claiming training compensation. Since the Player did not provide such evidence, the Employment Contract was never executed. Second, following the conclusion of the Employment Contract, the Player's father allegedly complained about the low salary and requested an increase in remuneration. Because Aris FC decided not to offer a higher salary and the Player was no longer willing to comply with the Employment Contract, it was decided not to execute the Employment Contract.

117. The Panel finds that there is very little evidence on file for either of the theories advanced.

118. As to the first theory advanced by Aris FC, the Panel finds that it is not a credible explanation. Normally clubs acquiring the services of a player make sure that they have received a waiver of the right to receive training compensation from the player's previous club prior to signing an employment contract, as signing an employment contract without doing so exposes them to the risk of being required to pay training compensation. Also, the Employment Contract does not contain any condition precedent related to alleged requirement for the Player to provide evidence of such waiver later that day. The Panel considers it odd, and therefore unlikely to have happened, for Aris FC to conclude the Employment Contract on the very last day of the transfer window (i.e. 31 August 2018) and expect the Player, on the same day, to obtain evidence of a waiver to training compensation of his previous club, provide such evidence to Aris FC, and, still on the same day, register the Employment Contract with the HFF. The more logical and efficient sequence would have been for Aris FC to be presented with evidence of such waiver before concluding the Employment Contract. This should not have been overly burdensome given that the Player was already training with Aris FC U19 team since July 2018. Mr Stamatopoulos also testified before the HFF Adjudicatory Chamber that

everybody was happy with the conclusion of the Employment Contract and that nothing in particular happened on the day of signing the Employment Contract and that everybody was happy when they left.

119. As to the second theory advanced by Aris FC, the Panel notes that, besides the witness statement of Mr Tsalouchidis, there is no evidence on file corroborating the allegation that the Player's father complained about the Player's remuneration in the Employment Contract. In particular, it is directly contradicted by the witness evidence of Mr Stamatopoulos before the HFF Adjudicatory Chamber. Normally, salary is discussed and agreed before concluding an employment contract, especially considering that the Player was accompanied by two friends of his father when signing the Employment Contract. The Panel considers it to be incredible that neither the Player, nor the two friends of his father, considered it necessary to obtain the consent of the Player's father before signing the Employment Contract. Furthermore, the Panel considers it odd that the Player would have turned down Aris FC's proposal for an employment contract as a professional footballer with a minimum salary, while based on the Appellants' submissions it had been his dream to be a football player, only to subsequently accept to be registered for Aris AS as an amateur football player without any salary.
120. As to the theory advanced by the HFF, the Panel is not convinced about the added value of such arrangement for Aris FC. The Panel is prepared to accept that Aris AS and Aris FC are related, as the latter forms part of the former organisation and that these two entities were in any event not negotiating at arms' length due to the close official and/or unofficial connection. This conclusion was also reached by the HFF Appeals Committee in the Appealed Decision. It is true that, if the HFF's theory were correct, Aris FC would have the benefit of being able to observe the Player's performance more closely over an extended period of time, without having to pay any salary, while this would not have been possible if the Player would not have been able to acquire a special purpose residence permit.
121. However, such purported goal could also be achieved by Aris FC by executing the Employment Contract. The only apparent difference in such scenario is that Aris FC would be required to pay a salary to the Player. However, considering that the Employment Contract provided for a minimum monthly salary of EUR 570,75, the Panel is not convinced that such negligible amount incentivised Aris FC to register the Player by fraudulent means through the conclusion of an Employment Contract that was knowingly never going to be executed.
122. The Panel also observes that the HFF, while alleging an involvement of Aris AS into the fraud, did not even involve Aris AS into its investigation, thus leaving no room for clarification of how the Player became known to the latter and was registered with it.
123. The HFF did not dispute that the Player could have applied for another type of residence permit besides the special purpose residence permit for "Athletes", for example as a student or as an employee of one of the President's companies in Greece, as claimed by Aris FC during the hearing. The HFF did not put forward any other possible motive for the Club to assist the Player in committing fraud such as, for example, to avoid having too many foreign players on its roster or to avoid having to pay training compensation.

124. The HFF maintains that, as the Player's father happens to be an influential political and economic figure in Northern Macedonia, while Aris FC happens to be located just south of the North Macedonian border, the President was certainly inclined to make favours to the Player's father in the hope for some favours in return.
125. It is not in dispute that the Player's father is an influential figure, and although the possibility cannot be excluded, the allegation of the HFF that there was some kind of alliance between the Player's father and the Appellants which resulted in the forgery is only a mere speculation, without any evidence of what such alliance may have been comprised of or aimed to achieve. The HFF does not present any evidence of what the *quid pro quo* may have been and the Panel finds that the allegation that the Appellants made a favour to the Player's father merely hoping that he would return favours in the future is insufficiently concrete.
126. Consequently, also the alleged alliance between the Player's father and Aris FC does not establish any motive for Aris FC to collaborate in the Player's forgery.
127. While a motive is not *per se* required for Aris FC to have acted as accomplice to the Player's violation, the Panel finds that the absence of a clear motive nonetheless generally undermines the HFF's case against Aris FC.
128. A further argument against the HFF's theory is that the issuance of a special purpose residence permit as "Athlete" required not only an employment contract, but an employment contract ratified by the HFF. While the conclusion of the Employment Contract provided the Player with a mandatory document to obtain a special purpose residence permit, it does not provide a solution for the fact that the HFF's ratification thereof would still be missing. In principle, without ratification of the Employment Contract, no special purpose residence permit should have been issued.
129. The Panel finds that, had Aris FC been an accomplice, it would likely have tried to avoid detection by ensuring that all documents submitted by the Player to the Greek authorities would meet the requirements, to avoid questions potentially being asked at a later stage.
130. The mere fact that Aris FC never officially revoked or rescinded the Employment Contract after it was allegedly decided together with the Player that it would not be executed is not a best practice and is negligent from Aris FC in the view of the Panel, but the Panel finds that it falls short of proving that the Employment Contract was never meant to be executed already before its conclusion.
131. Taking into account the foregoing, the Panel considers it unconvincing that despite such inconsistencies, the lack of a clear motive, and the potential that the alleged conspiracy between the Player and Aris FC would unnecessarily be uncovered, Aris FC concluded the Employment Contract with the intention of not executing it, but with the intention of letting the Player use it for illegitimate purposes, i.e. to obtain a special purpose residence permit in circumstances where he should not receive such residence permit.



132. Consequently, the Panel finds that the fact that the Employment Contract was never executed simply remains unexplained, even more so because the Panel had no opportunity to question the Player and because his testimony provided before the HFF Adjudicatory Chamber did not contain any information in this regard.

*b) The Forged HFF Certificate*

133. It is not in dispute that the Player, i.e. not Aris FC on his behalf, presented the Forged HFF Certificate to the Greek authorities and that providing an HFF certificate was a mandatory prerequisite to obtain a special purpose residence permit as “Athlete”. Eventually, the Player was indeed issued a special purpose residence permit as “Athlete” in circumstances where he did not meet the requirements to obtain such residence permit.

134. What is contentious is the role of Aris FC in the forgery of the Forged HFF Certificate. The HFF argues that Mr Tsalouchidis of Aris FC provided Mr Stamatopoulos with an anonymised sample of an HFF certificate, or at least showed it to him or helped him find such document on the internet, whereas Aris FC maintains that no such assistance was provided.

135. In this regard, the Panel observes that the witness evidence is not consistent in this respect. On the one hand, Mr Stamatopoulos testified before the Adjudicatory Chamber in some detail how he forged the Forged HFF Certificate without the Player or the Player’s father knowing about this, but that Mr Tsalouchidis had given him a sample HFF certificate that had been issued with respect to a different player from which all personal data had been deleted. On the other hand, Mr Tsalouchidis maintained in his witness statement and testified at the hearing before the Panel that, besides two meetings, one in the middle of August and the other at the signing ceremony of the Employment Contract on 31 August 2018, he never even met Mr Stamatopoulos.

136. The Panel finds that there is insufficient evidence on file to establish that Mr Tsalouchidis or any other Aris FC employee provided a sample HFF certificate to Mr Stamatopoulos.

137. Notwithstanding the arguments advanced by the HFF, the Panel has no reason to doubt about the credibility of Mr Tsalouchidis’ testimony. The Panel finds that his testimony was credible and not inconsistent with the documentary evidence on file. As indicated *supra*, it is true that he could have testified in previous instances that he never met Mr Stamatopoulos, but the Panel finds that Aris FC should not be barred from presenting additional evidence in the present appeal arbitration proceedings congruent with their line of reasoning before the HFF Adjudicatory Chamber and the HFF Appeal Committee in an attempt to overturn the findings reached in the Appealed Decision.

138. The mere fact that Mr Tsalouchidis’ testimony contradicts the testimony of Mr Stamatopoulos does not necessarily render Mr Tsalouchidis’ testimony incredible. Indeed, the Panel did not have the benefit of hearing evidence from Mr Stamatopoulos directly and was therefore prevented from forming an opinion on his demeanour and composure during testimony and compare this with the testimony of Mr Tsalouchidis. The Panel also notes that the HFF Adjudicatory Chamber in the First Instance Decision noted as follows: “*However, the relevant*

*allegation and the corresponding testimony of this witness [i.e. Mr Stamatopoulos] are considered unfounded and completely untrue”.*

139. The Panel also notes that, just like Mr Tsalouchidis had an objective interest to testify in favour of Aris FC as a representative of such organisation, also Mr Stamatopoulos had an objective incentive to inculcate Aris FC in the forgery so as to shift part of the blame for the forgery from the Player to Aris FC.
140. Accordingly, in view of the above elements, the Panel has no particular reason to question the credibility of Mr Tsalouchidis’ testimony and does not accept the entire testimony of Mr Stamatopoulos before the HFF Adjudicatory Chamber as truthful.
141. This notwithstanding, even if the Panel were to discard the evidence of Mr Tsalouchidis that no meeting with Mr Stamatopoulos took place, *quod non*, the Panel still considers it unlikely that he handed over a sample HFF certificate during such meeting, because the Forged HFF Certificate presented by the Player to the Greek authorities differs significantly from HFF certificates used by Aris FC on other occasions for other players and were therefore unlikely to have served as the basis for the template HFF certificate allegedly presented by Mr Tsalouchidis to Mr Stamatopoulos from which only the personal data had been deleted.
142. While Mr Stamatopoulos testified before the HFF Adjudicatory Chamber that he affixed a random protocol number to the Forged HFF Certificate, which may explain why such number had already been used by HFF before with respect to another letter, this does not explain the other inconsistencies, i.e. that i) the position of Mr Dedes, the Executive Secretary of the HFF at that time was incorrect; ii) the sponsors on the bottom of the document were different from those in official documents at the relevant time; and iii) the lay-out of the Forged HFF Certificate submitted by the Player was different from that in official documents.
143. At most, the Panel finds that, as alternatively argued by the HFF, Mr Tsalouchidis or another Aris FC employee may have shown Mr Stamatopoulos an HFF certificate issued with respect to another player. However, the Panel finds that showing a document falls short of intentionally providing assistance to forgery.
144. The Panel also attaches some importance to the fact that it is undisputed between the Parties that there are apparently investigations ongoing in 60 similar cases in Greek football with respect to fraud with special purpose residence permits for “Athletes”, and that there may indeed be some kind of network that assists foreign amateur football players in obtaining special purpose residence permits as “Athletes”. It may therefore well have been that the Player, or rather Mr Stamatopoulos on his behalf, acquired a sample HFF certificate through such network, rather than from an employee of Aris FC. At the very least, the Panel finds that the existence of so many similar cases increases the likelihood of the Player having acted without the assistance of representatives of Aris FC.
145. As to the HFF’s argument that it was unlikely for the Player, being of minor age, to establish such contact and file a fraudulent application for a special purpose residence permit on his own

initiative, the Panel notes that the Player was represented at the signing ceremony of the Employment Contract by two friends of his father and by Mr Stamatopoulos in particular. It is therefore considered likely by the Panel that the Player could also dispose of their assistance in filing a fraudulent application for a special purpose residence permit, particularly noting that Mr Stamatopoulos testified before the HFF Adjudicatory Chamber that upon being asked whether he made up the forgery, he answered “*Yes, yes I made it*”. In the absence of direct evidence of any collaboration from the Appellants, the Panel finds that too many inferences are to be drawn to be comfortably satisfied that Aris FC was complicit to the Player’s forgery.

146. Consequently, while the Panel cannot rule out the possibility that Aris FC was involved in the forgery as accomplice, it finds that there is simply insufficient evidence on file to establish to its comfortable satisfaction that Aris FC assisted the Player in obtaining a special purpose residence permit by providing the Player (or his entourage) with a sample HFF certificate for the Player to prepare the Forged HFF Certificate.

*c) The Player’s registration with Aris FC*

147. The HFF maintains that the fact that the Player was ultimately registered by Aris FC shows that the conclusion of the non-executed Employment Contract and the Forged HFF Certificate were part of a scheme orchestrated by Aris FC, whereas Aris FC maintains that his registration with Aris FC was merely a coincidence.
148. The Panel notes that, before the Player was eventually registered with Aris FC, based in the Greek city Thessaloniki which locates close to the border with North Macedonia, the Player was registered with Aris AS, which is also based in the Greek city Thessaloniki, and that he had the North Macedonian nationality. In such circumstances, and also considering that the Player at the time was only a young amateur football player, the Panel finds that it cannot be excluded that it was indeed a mere coincidence that the Player eventually registered with Aris FC after his registration with Aris AS. It is also clear that already in summer 2018 Aris FC was, at least to a certain extent, interested in the services of the Player as it allowed the Player to participate in some training sessions of its U19 team in July and August 2018 and concluded the Employment Contract with him, albeit that such contract was not executed.
149. It is not in dispute that it was a prerequisite for the Player to have a residence permit in order to join Aris FC as an amateur. Indeed, without such residence permit, the Player would not be allowed to reside in Greece. In this sense, Aris FC benefitted from the Player’s special purpose residence permit, which the Player had been able to obtain in a fraudulent manner, at least in part because of the conclusion of the Employment Contract.
150. In this regard, the Panel concurs with the HFF that Aris FC should have been alerted by the Player’s special purpose residence permit in registering the Player. Aris FC knew or should have known i) that the Player had a special purpose residence permit as “Athlete”; ii) that the Player had been registered as an amateur with Aris AS and would be registered as an amateur with Aris FC; and iii) that the HFF does not issue HFF certificates for amateur football players and that

amateur football players therefore in principle cannot obtain special purpose residence permits as an “Athlete”.

151. The Panel however finds that this negligence of Aris FC falls short of proving that Aris FC collaborated in the forgery by the Player. In this regard, the Panel takes into account that the HFF was also not alerted by the Player’s special purpose residence permit, which is demonstrated by the fact that the HFF registered the Player as an amateur for three different clubs (Aris AS, Aris FC and Apollon Pontou FC) based on the same special purpose residence permit that could never have been issued to an amateur football player.
152. The Panel finds that this negligence of Aris FC does not prove that it somehow collaborated in the forgery by the Player.

*d) Conclusion*

153. While the Panel is admittedly not entirely free of doubts, knowing that, as consistently held in CAS jurisprudence, “*corruption is, by nature, concealed as the parties involved will seek to use evasive means to ensure that they leave no trail of their wrongdoing*” (CAS 2010/A/2172, para. 21 of the abstract published on the CAS website), it finds that, overall and taking into account all the above elements, there is insufficient evidence to establish that Aris FC was an accomplice in the forgery committed by the Player. While the Panel concurs that Aris FC was negligent in concluding the Employment Contract without subsequently officially revoking it and by registering the Player based on a residence permit that he should not have obtained in his situation, this falls short of coming to a conviction of an accomplice to forgery under Greek law.
154. While maybe not a formal prerequisite to come to a conviction, an important element for the Panel’s conclusion is that it is not convinced of the motive for Aris FC to orchestrate a relatively sophisticated scheme, which includes concluding the Employment Contract which was knowingly not going to be executed and providing a sample HFF certificate to the Player knowing that it would be used to commit fraud, for the relatively limited benefit of registering an amateur player.
155. Consequently, the Panel is neither personally convinced, nor comfortably satisfied that Aris FC violated Article 17(1) of the HFF Code of Ethics.

***iii. What are the consequences with regard to Aris FC?***

156. Given that the charges against Aris FC are not made out, the Panel finds that Aris FC is to be acquitted from the charges filed against it. As a consequence, the Appealed Decision is to be set aside insofar as it concerns Aris FC and any sanctions imposed on Aris FC are to be annulled.

### **C. Decision**

157. Based on the foregoing, and after taking into due consideration all the evidence produced and all arguments made, the Panel finds that:
- i) Aris FC did not violate Article 17(1) of the HFF Code of Ethics.
  - ii) Aris FC is acquitted from the charges filed against it.
  - iii) The President's appeal is moot and is deleted from the CAS roll.
158. The above conclusion, finally, makes it unnecessary for the Panel to consider the other requests submitted by the Parties. Accordingly, all other and further motions or prayers for relief are dismissed.

## **ON THESE GROUNDS**

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

1. The appeal filed on 21 September 2021 by Aris Football Club against decision no. 29/2021 rendered on 31 July 2021 by the Appeals Committee of the Hellenic Football Federation is upheld.
2. Decision no. 29/2021 rendered on 31 July 2021 by the Appeals Committee of the Hellenic Football Federation is set aside insofar it concerns the findings regarding the charges brought against Aris Football Club and the sanctions imposed on Aris Football Club by the Hellenic Football Federation, namely a fine of EUR 20,000 (twenty thousand Euros) and a penalty of 6 (six) points deduction from its domestic league ranking in the 2021/22 season.
3. The appeal filed on 21 September 2021 by the late Mr Theodoros Karypidis against decision no. 29/2021 rendered on 31 July 2021 by the Appeals Committee of the Hellenic Football Federation is moot and shall be deleted from the CAS roll.
4. (...).
5. (...).
6. All other and further motions or prayers for relief are dismissed.