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COMPILATION OF FISCAL CASE-LAW AND JURISPRUDENCE

The Spanish Tax Authority (AEAT) can offset amounts to be repaid with amounts payable as a result of an outstanding reimbursement to the taxpayer

The Chamber for Contentious Administrative Proceedings of the High Court, in decision nº 1115/2019, of 18th July, ruled that, when there is an outstanding tax reimbursement to be made to a taxpayer, for instance in the event of a resource estimate, the Tax Authority is not obliged to reimburse the full amount agreed by the courts and can therefore proceed to offset up to the recurring amount resulting from the new settlement that it has to issue.

Taxpayers cannot offset a debt to the AEAT with a claim acknowledged by another Public Authority

The Decision of the Central Economic Administrative Court of 20th March 2019, in a special appeal for a ruling on a point of law, ruled that offsetting debts, as regulated in Article 71 and subsequent articles of the General Taxation Act, may only be performed with respect to claims acknowledged by the State Tax Authority, when the same person is both a creditor and debtor with respect to that financial authority.

The prior valuation of real estate by the competent body of Autonomous Community Governments is binding for the Tax Inspection Authority: the principle of self-containment vs the principle of indivisibility.

The decision of the Central Economic Administrative Court (TEAC) of 14th May 2019 ruled in favour of a taxpayer who appealed against the AEAT's Corporate Tax demand, based on the market valuation of certain real estate properties, without taking into account the prior valuation set by the Government of the Autonomous Community of Castilla y León for the properties in question in a value assessment conducted for the purpose of Property Transfer Tax (ITP) and Stamp Duty Tax (AJD). The TEAC cancelled the tax demand issued and required the AEAT to issue a new assessment that upholds the values set for the purposes of the latter tax.

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FIFA AND THE FIFA FOOTBALL STAKEHOLDERS COMMITTEE RECOMMEND LIMITING AGENTS' FEES AND PLAYER TRANSFERS

On 25th September 2019, FIFA and FIFA Football Stakeholders Committee announced a new set of reforms to the transfer system, which aim to protect the system's integrity and prevent any kind of abuse.

The key measures that FIFA will implement over the next few months include a number of limitations affecting agents. Specifically, FIFA plans to set the following limits on the fees that agents can charge:

- (i) 10% of the transfer fee for agents of releasing clubs.
- (ii) 3% of the player's remuneration for agents of engaging clubs.
- (iii) 3% of the player's remuneration for the player's agent.

In addition, a mandatory licensing system will be implemented, as was the case prior to the amendment made by FIFA to the regulations in April 2015. Moreover, all fees must be paid through a body known as the FIFA Clearing House. Lastly, FIFA announced that it is finalizing the rollout of an effective dispute resolution mechanism for agents, clubs and players.

Furthermore, FIFA has also decided to limit player transfers in view of certain clubs' abuse of this tool. The aim of this measure is to ensure that transfers have a purely sporting justification, rather than a commercial purpose, for the development of young players. To achieve this, international transfers of players aged 22 and over will be limited, with a maximum of eight transfers from the 2020/21 session onwards, which will be lowered to six for the 2022/23 season.

03

DIRECTIVE ON WHISTLEBLOWER PROTECTION

On 3rd October, the Directive on whistleblower protection was formally passed, meaning that EU Member States have two years to adapt their national legislations to the Directive.

The Directive guarantees a high level of protection for whistleblowers, establishing safe channels to expose wrongdoings within companies, public organizations and the authorities.

Moreover, it gives whistleblowers protection against any kind of retaliation, while also stipulating that the States have to provide

adequate information to the general public and train civil servants how to proceed in response to this type of accusation.

The approval of this Directive will have a positive impact on the fight against corruption, leading to a rise in the reports of offences by enhancing the level of protection for whistleblowers and contributing towards increased respect for the fundamental rights affected.

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04 EVICTION OF OCCUPIED RESIDENTIAL PROPERTIES OWNED BY A LEGAL PERSON

Law 5/2018, of 11th June, amending the Civil Procedure Act, sets out a new legal procedure designed to accelerate the eviction of illegally occupied residential properties, in a single article (which amends Articles 150, 250, 437, 441 and 444), which can only be initiated by natural persons, public institutions and non-profit organizations that own the property in question. In the case of legal persons, there is a different channel for authorizing eviction in the event of illegal occupation, known as the procedure for protecting property rights registered on the Land Registry, regulated by Article 41 of the Mortgage Act and 250.1.7 of the Civil Procedure Act, based on the legitimacy attributed to the owner by the Land Registry and the protection of their rights safeguarded in the registry entries. The key features of the procedure are as follow:

1) The procedure is enacted through oral hearing channels, making it far shorter than other procedures for defending property, such as eviction in the case of tenancy at sufferance or a detinue.

2) To initiate the procedure, it is essential that the claimant legal person has the ownership of the property registered in their favour on the Land Registry and submits official certification from the Land Registry with its claim, indicating the valid status of the property right.

3) The scope for the occupant to object is very restricted, in view of the fact that it is only an option if the occupant pays the surety bond requested by the owner and set by the court. Moreover, the possible causes for objection are those expressly permitted by law, which are highly unlikely to occur in such cases of illegal occupation.

Therefore, legal persons have a new, extremely useful procedural tool as a course of action in the event that real estate under their ownership is illegally occupied, with a very high possibility that the claimants' action will be successful within a short space of time, with their claim being upheld and the eviction of the illegal occupants being ordered.

05 PINTÓ RUIZ & DEL VALLE

Our partner Lucas Ferrer has been appointed as a member of the Disciplinary Tribunal of the IAAF for a 4-year term at the Association's 52nd Congress held in Doha, Qatar. The Disciplinary Tribunal of the IAAF is an independent body in

charge of resolving any disciplinary disputes related to athletics. As such, it plays a key role in preserving integrity within the sphere of international sport.

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LALIGA SPORTS LAW CONFERENCES 2019-2020

Our partner and arbitrator at the Court of Arbitration for Sport (CAS) Jordi López took part as a speaker at the inaugural session of the LaLiga Sports Law Conferences 2019-2020, which was introduced by the Legal Director of LaLiga María José López, and chaired and overseen by Professors Alberto Palomar and Antonio Sempere. The topic chosen by Jordi López for his presentation was the objective liability of clubs for the acts of their fans, covering the key aspects in relation to current regulations and the most significant case-law on the issue from the CAS.

The session was brought to a close by Professor Remedios Roqueta, who discussed the supplementary provisions of the Workers' Statute with respect to the special employment relations of sportspeople. Organized by the Fundación LaLiga, these conferences are held on a monthly basis and aim to present the latest legislative and case-law developments to professionals in the sports law sector.

07

PLG SUMMER ACADEMY

On the 9th and 13th September, the second edition of the PLG Summer Academy was held at the Católica Global School of Law in Lisbon, with the participation of eleven young lawyers from different European countries (France, United Kingdom, Luxembourg, Portugal, the Netherlands, Germany and Spain), as well as acclaimed lecturers from the university and professionals from firms that form part of the PLG International Lawyers network. The lawyers who took part on behalf of our firm were Inés Puig and Lola Romero, while lectures were given by our President José Juan Pintó Sala and our partner Yago Vázquez.

The lectures given to the young lawyers from the network focused on Negotiation and Persuasion, Legal English, Technology, Law and Legal Tech and Sports Law, among other topics.

We would like to express our gratitude to Luis Cortez, until recently the President of PLG and host of the event, for his commitment and efforts on this project. We would also like to thank the rest of the lecturers, all the participants and everybody who helped to make the week such an extraordinary success.