



Arbitration CAS 2014/A/3580 A.C. Cesena S.p.A. v. Tokyo Football Club, award of 24 December 2014

Panel: Prof. Petros Mavroidis (Greece), President; Prof. Jacopo Tognon (Italy); Prof. Martin Schimke (Germany)

Football

Transfer agreement

Request for relief

Obligation to pay the transfer fee provided in a valid transfer agreement

- 1. The request for relief defines the object and scope of the dispute and thus the subject-matter of the arbitration. The statement of appeal must provide an indication of the relief sought, so as to enable the CAS Court Office, the respondent(s), and, once it will be appointed, the panel to grasp the issues raised by the appeal and the claim(s) at stake.**
- 2. The entirety of an agreed transfer fee plus interest shall be paid by a club having acquired a player where the validity of the transfer agreement is undisputed and where the club failed to explain on what legal ground the payment of the transfer fee should be modified or on what legal ground it should obtain a payment plan.**

I. PARTIES

1. A.C. Cesena S.p.A. (hereinafter “A.C. Cesena” or the “Appellant”) is a football club with its registered office in Cesena, Italy. It is a member of the Italian National Football Association (Federazione Italiana Giuoco Calcio), itself affiliated to the Fédération Internationale de Football Association (hereinafter “FIFA”) since 1905.
2. Tokyo Football Club (hereinafter “FC Tokyo” or the “Respondent”) is a football club with its registered office in Tokyo, Japan. It is a member of the Japan Football Association, itself affiliated to FIFA since 1921.

II. FACTUAL BACKGROUND

A. Background facts

3. Below is a summary of the relevant facts and allegations based on the Parties’ written and oral submissions, pleadings, and evidence adduced. References to additional facts and allegations

found in the Parties' written and oral submissions, pleadings, and evidence will be made, where relevant, in connection with the legal analysis that follows. While the Panel has considered all the facts, allegations, legal arguments, and evidence submitted by the Parties in the present proceedings, it refers in its award only to the submissions and evidence it deems necessary to explain its reasoning.

B. *Preliminary remark*

4. The appeal is brought against a decision rendered on 10 December 2013 by the Single Judge of the FIFA Player's Status Committee (hereinafter the "Appealed Decision").
5. One of the specificities of this case derives from the fact that, in its appeal brief, A.C. Cesena "does not contest the facts leading to the dispute or the outcome of the FIFA decision. [A.C. Cesena] indeed recognizes that [FC Tokyo] is due the outstanding amount indicated in the FIFA decision". In addition, in its requests for relief, A.C. Cesena does not seek clarification of the scope of the Appealed Decision, its annulment or its amendment but mainly requests to obtain from the Court of Arbitration for Sport (hereinafter the "CAS") the conduct of an oral hearing in order for its General Secretary to be heard about the club's poor financial state. However, at the hearing held on 22 October 2014, A.C. Cesena suggested that, with its appeal brief, it was actually seeking to obtain a payment plan for the amount awarded to FC Tokyo in the Appealed Decision.
6. Under these circumstances, the Panel will confine itself to considering only the essential facts of the dispute.

C. *The transfer agreement signed between the Parties*

7. N. is a professional player of Japanese nationality (hereinafter "the Player").
8. With a contract dated 15 July 2010, FC Tokyo transferred the Player to A.C. Cesena on a temporary loan basis. The agreement contained an option clause providing A.C. Cesena with the right to make the transfer definitive.
9. Eventually, A.C. Cesena exercised its option and, on 18 February 2011, the Parties entered into a transfer agreement (hereinafter the "Transfer Agreement"), which provides so far as material:

"Article 1

(...) If the "Player" is transferred to a third club by 30 July, 2011 and the transfer involves a transfer fee exceeding € 5,000,000, then the total transfer fee to be paid by [A.C. Cesena] to [FC Tokyo] shall be € 1,632,000.00 and instalments for this payment shall be made as described below:

- € 540,000.00 (...) by 31 July 2011.
- € 540,000.00 (...) by 31 December 2011.
- € 552,000.00 (...) by 31 July 2012. (...)

Article 4

In the event that [A.C. Cesena] fails to make the payment for the transfer, as stipulated under Article 1, then [A.C. Cesena] must pay a late payment charge of 5.0% per annum (pro rated per day in 365-day calendar year) to [FC Tokyo]. (...)

Article 6

Both interested parties select the laws of Switzerland as the governing laws pertaining to this transfer agreement.

Article 7

Any and all conflicts arising from this agreement shall be resolved by the authorities of FIFA. Furthermore, the second instance of any conflict shall be resolved by a decision made by the [CAS]”.

10. The following facts are undisputed:

- Following the signature of the Transfer Agreement, A.C. Cesena acquired the Player’s services on a definitive basis.
- Subsequently and prior to 30 July 2011, A.C. Cesena transferred the Player to the Italian club FC Internazionale Milano for an amount higher than EUR 5,000,000.
- Until October 2014, A.C. Cesena has not paid any amount to FC Tokyo pursuant to the Transfer Agreement.
- On 2 and 15 October 2014, A.C. Cesena paid to FC Tokyo EUR 50,000, respectively, EUR 150,000. To date, no other payment has been made by A.C. Cesena pursuant to the Transfer Agreement.

D. Proceedings before the Single Judge of the FIFA Player’s Status Committee

11. On 11 April 2012, FC Tokyo filed an application with FIFA over the failure of A.C. Cesena to pay the full transfer fee provided under Article 1 of the Transfer Agreement.

12. In the Appealed Decision, the Single Judge of the FIFA Player’s Status Committee held that “*in view of the general legal principle of pacta sunt servanda, which in essence means that agreements must be respected by the parties in good faith, (...) [A.C. Cesena] must fulfil the obligation it freely entered into with [FC Tokyo] by means of the transfer contract signed between the parties on 18 February 2011, and therefore, must pay to [FC Tokyo] the outstanding transfer compensation agreed upon”.*

13. As a result, on 10 December 2013, the Single Judge of the FIFA Players’ Status Committee decided the following:

- “1. *The claim of [FC Tokyo] is partially accepted.*
2. *[A.C. Cesena] has to pay to [FC Tokyo] within 30 days as from the date of notification of this decision, the amount of EUR 1,632,000 plus interest as follows:*

- 5% p.a. on the amount of EUR 540,000 from 1 August 2011 until the effective date of payment;
 - 5% p.a. on the amount of EUR 540,000 from 1 January 2012 until the effective date of payment;
 - 5% p.a. on the amount of EUR 552,000 from 1 August 2012 until the effective date of payment.
3. Any further claims lodged by [FC Tokyo] are rejected.
 4. If the abovementioned amount of EUR 1,632,000, plus interest, is not paid within the aforementioned deadline, the present matter shall be submitted, upon request, to FIFA's Disciplinary Committee for consideration and a formal decision.
 5. The final costs of the proceedings in the amount of CHF 20,000 are to be paid by [A.C. Cesena] within 30 days as from the date of notification of the present decision, as follows: (...)"
14. On 1 April 2014, the Parties were notified of the Appealed Decision.

III. SUMMARY OF THE PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

15. On 22 April 2014, A.C. Cesena filed its statement of appeal with the CAS in accordance with Article R47 et seq. of the Code of Sports-related Arbitration (hereinafter the "Code"). It requested a) the present matter to be submitted to a sole arbitrator and b) *"that this case be referred to CAS Mediation and that the time limit for the filing of its Appeal Brief be suspended accordingly"*.
16. On 28 April 2014, the CAS Court Office acknowledged receipt of the statement of appeal filed by A.C. Cesena, of its payment of the CAS Court Office fee and invited FC Tokyo to comment within five days on the Appellant's request to submit the present matter to a sole arbitrator and on its application for a suspension of the deadline to file its appeal brief, while the dispute is referred to CAS Mediation. It also informed the Parties that the deadline for A.C. Cesena to file its appeal brief was suspended *"as of today and until further notice pending the parties' decision on referring the present dispute to CAS Mediation"*.
17. On 2 May 2014, FC Tokyo informed the CAS Court Office that it did not accept to submit the dispute to CAS mediation and requested the matter to be referred to a panel of three arbitrators.
18. On 12 May 2014, FIFA confirmed to the CAS Court Office that it renounced its right to request its intervention in the present arbitration proceeding.
19. On 13 May 2014, the CAS Court Office confirmed to the Parties that the suspension of the time limit for filing the appeal brief granted on 28 April 2014 was lifted.
20. On 15 May 2014, A.C. Cesena filed its appeal brief in accordance with Article R51 of the Code.
21. On 19 May 2014, the CAS Court Office informed the Parties that the President of the CAS Appeals Arbitration Division had decided to submit the case to a panel of three arbitrators. A.C. Cesena was therefore invited to nominate an arbitrator within ten days. FC Tokyo was given twenty days to file its answer pursuant to Article R55 of the Code.

22. On 29 May 2014, A.C. Cesena informed the CAS Court Office that it was nominating Prof. Jacopo Tognon as arbitrator.
23. On 3 June 2014 and following the instructions given by the CAS Court Office, FC Tokyo declared that it was nominating Prof. Dr. Martin Schimke as arbitrator.
24. On 5 June 2014, following the request of FC Tokyo and the subsequent agreement of A.C. Cesena, the CAS Court Office advised the Parties that *“the Respondent is granted a new time limit of twenty (20) days upon receipt of [its] letter of 2 June 2014 (...) to file its Answer”*.
25. On 10 June 2014, FC Tokyo reported to the CAS Court Office that the Parties were trying to settle their dispute amicably and required the proceedings to be stayed. This information was validated by A.C. Cesena by fax-letter dated 13 June 2014.
26. On 13 June 2014, the CAS Court office *“noted that the parties have agreed on conducting settlement negotiations and that all pending time limits shall be suspended”*.
27. On 2 July 2014, FC Tokyo confirmed to the CAS Court Office that the Parties failed to reach a settlement agreement.
28. On 3 July 2014, the CAS Court Office notified the Parties of the resumption of the procedure and granted FC Tokyo a 20-day deadline to file its answer.
29. On 10 July 2014, the CAS Court Office informed the Parties that the Panel to hear the case had been constituted as follows: Prof. Petros C. Mavroidis, President of the Panel, Prof. Jacopo Tognon and Prof. Dr. Martin Schimke, arbitrators.
30. On 11 July 2014, FC Tokyo filed its answer in accordance with Article R55 of the Code.
31. On 14 July 2014, the Parties were invited to inform the CAS Court Office whether their preference was for a hearing to be held.
32. On 17 July 2014, FC Tokyo confirmed to the CAS Court Office that it preferred for the matter to be decided solely on the basis of the Parties’ written submissions, whereas, on 18 July 2014, A.C. Cesena expressed its preference for a hearing to be held.
33. On 29 July 2014, the CAS Court Office acknowledged receipt of the complete case file produced by FIFA, a copy of which was sent to the Parties on the very same day.
34. On 13 August 2014, the Parties were informed that the Panel had decided to hold a hearing which was scheduled for 21 October 2014, with the agreement of the Parties.
35. On 7 and 17 October 2014, A.C. Cesena, respectively FC Tokyo, signed and returned the Order of Procedure in this appeal.

36. The hearing was held on 21 October 2014 at the Hotel Lausanne Palace, in Lausanne Switzerland. The Panel members were present and assisted by Mr Christopher Singer, Counsel to the CAS, and Mr Patrick Grandjean, *ad hoc* Clerk.
37. The Parties did not raise any objection as to the composition of the Panel.
38. The following persons attended the hearing:
- A.C. Cesena was represented by its President, Mr Giorgio Lugaresi, its General Director, Mr Gabriele Valentini, its General Secretary, Mr Marco Valentini, its Sport Director, Mr Rino Foschi, accompanied by its legal counsel, Mr Paolo Lombardi, assisted by Mrs Annamaria Baldan, interpreter.
 - FC Tokyo was represented by its Vice-President, Mr Naoki Ogane, accompanied by its legal counsel, Mr Volker Hesse.
39. During the hearing, the Parties agreed on or confirmed the following points:
- On 2 and 15 October 2014, A.C. Cesena transferred to FC Tokyo EUR 50,000, respectively, EUR 150,000. The payments were unannounced and came as a surprise to FC Tokyo, which faced banking as well as accounting difficulties therefrom. The object of the first instalment was not mentioned on the bank statement. However, on 7 October 2014, A.C. Cesena confirmed in writing that it was made in relation with the transfer of the Player. The bank order associated to the EUR 150,000 indicated that the cause of payment was the transfer of the Player. At the hearing, FC Tokyo confirmed that it was going to make the necessary arrangements to collect the payments in an acceptable manner from a Japanese financial and accounting standpoint. On 23 October 2014, FC Tokyo informed the CAS that it “*ordered its bank to accept the payments of EUR 50’000 and EUR 150’000 made by A.C. Cesena*”.
 - In accordance with Article R56 para. 2 of the Code, the hearing was briefly suspended with the agreement of the Parties, to allow them to use their best efforts to resolve the dispute amicably. When the hearing resumed about an hour later, FC Tokyo informed the Panel that the Parties failed to reach a settlement.
40. The Panel heard the detailed submissions of the Parties. After the Parties’ final arguments, the Panel closed the hearing and announced that its award would be rendered in due course. At the conclusion of the hearing, all Parties accepted that their rights before the Panel had been fully respected. The Panel reserved its award, which takes account of all the arguments and material admitted before it including, but not restricted to, those summarised above.

IV. SUBMISSIONS OF THE PARTIES

A. The Appeal

41. A.C Cesena submitted the following requests for relief:

“REQUESTS

1. *We request that a hearing be held whereby a preliminary conciliation meeting under the auspices of CAS may be instigated.*
2. *We request that A.C. Cesena General Secretary Marco Valentini be heard at the hearing.*
3. *In any case, we request this Honourable Court to order the Respondent to bear all costs incurred with this appeal.*
4. *In any case, we request this Honourable Court to order the Respondent to cover the Appellant’s legal costs related to this appeal, which by the end of these proceedings will amount to approximately CHF 25’000”.*

42. The submissions of A.C. Cesena, in essence, may be summarized as follows:

- *The fact, the findings and the determination set out in the Appealed Decision are undisputed. However, the financial situation of A.C. Cesena is so critical that it is “unable to make the payment within the time limit indicated by FIFA in its decision”. Unless the Parties agree on a payment plan, “insolvency would be the unavoidable consequence if [A.C. Cesena] were forced to pay [FC Tokyo] at once”.*
- *FC Tokyo has systematically turned down the various payment plans offered by A.C. Cesena. The Respondent’s conduct is “contrary to the spirit of cooperation among other football clubs worldwide, and all the more disconcerting in the current economic climate”. It must be observed that all “creditors clubs worldwide, including among many others Russians giants FC Zenit and other important clubs like St Etienne, Hajduk Split and Penarol, accepted the proposals put forward by Cesena and by this time have already received or are receiving the agreed payments in a timely manner. The only club that has persistently refused to contemplate the possibility to settle the matter in an amicable way is Tokyo”.*
- *Since the signing of the Transfer Agreement, the financial situation of A.C Cesena deteriorated dramatically after its former management engaged into hazardous commercial transactions, signed excessively onerous employment contracts and its team was relegated to the lower division. A.C. Cesena has now a new owner, who is desperately trying to deal with the failures of the previous executives in the most constructive and responsible way. FC Tokyo’s “attitude can therefore not even be justified by understandable distrust towards the club’s officials who had undertaken, and then disrespected, the obligation to pay the outstanding transfer compensation. (...) as from April 2013 all the officials who negotiated the transfer contract at the basis of this dispute left the club”.*

B. *The Answer*

43. The Respondent filed an answer, with the following requests for relief:

“In view of the above, the Respondent requests the honorable Panel to decide:

Primarily:

1. *The appeal is inadmissible.*
2. *The costs of the arbitration procedure shall be borne by the Appellant.*
3. *The Appellant shall pay to the Respondent a contribution towards its legal fees and other expenses of CHF 15'000.*

Subsidiarily:

1. *The appeal is rejected.*
2. *The decision of the Single Judge of the FIFA Players' Status Committee is confirmed.*
3. *The costs of the arbitration procedure shall be borne by the Appellant.*
4. *The Appellant shall pay to the Respondent a contribution towards its legal fees and other expenses of CHF 15'000".*

44. The submissions of FC Tokyo may, in essence, be summarized as follows:

- A.C. Cesena does not challenge the Appealed Decision and “*does not make any requests for relief as to the substance of the matter*”. Under these circumstances, the requirements of Article R48 of the Code are not met and the appeal is therefore inadmissible.
- The appeal filed by A.C. Cesena is purely dilatory.
- It is undisputed that FC Tokyo fulfilled its part of the Transfer Agreement and that A.C. Cesena failed to make any payment resulting therefrom. The refusal of A.C. Cesena to perform its side of its reciprocal duties is unjustified. In view of the clear wording of the Transfer Agreement, FC Tokyo is entitled to receive the amounts set forth in the Appealed Decision, which must be confirmed.

V. APPLICABLE LAW

45. Article R58 of the Code provides the following:

“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”.

46. Pursuant to Article 66 para. 2 of the FIFA Statutes, “[*t*]he provisions of the CAS Code of Sports-Related Arbitration shall apply to the proceedings. CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law”.

47. According to clause 6 of the Transfer Agreement “*Both interested parties select the laws of Switzerland as the governing laws to this transfer agreement*”.

48. As a result, subject to the primacy of applicable FIFA's regulations, Swiss law shall apply complementarily. It can be observed that, in their respective submissions, the Parties adopted the same approach.

VI. JURISDICTION

49. Article R47 of the Code provides as follows:

“An appeal against the decision of a federation, association or sports-related body may be filed with the CAS insofar as the statutes or regulations of the said body so provide or as the parties have concluded a specific arbitration agreement and insofar as the Appellant has exhausted the legal remedies available to him prior to the appeal, in accordance with the statutes or regulations of the said sports-related body”.

50. The jurisdiction of CAS, which is not disputed, derives from Article 62 of the FIFA Statutes as well as from clause 7 of the Transfer Agreement, which state that *“Any and all conflicts arising from this agreement shall be resolved by the authorities of FIFA. Furthermore, the second instance of any conflict shall be resolved by a decision made by the [CAS]”*. It is further confirmed by the Order of Procedure duly signed by the Parties.
51. It follows that the CAS has jurisdiction to decide on the present dispute.
52. Under Article R57 of the Code, the Panel has the full power to review the facts and the law.

VII. ADMISSIBILITY

53. It is undisputed that the appeal was submitted within the deadline provided by Article R49 of the Code as well as by Article 63 para. 1 of the FIFA Statutes.
54. However, FC Tokyo challenges the admissibility of the appeal, which (in its opinion) does not meet the requirements of Article R48 of the Code. In particular, FC Tokyo contends that A.C. Cesena *“does not request that the [Appealed Decision] is set aside, amended or annulled. On the contrary, [A.C. Cesena] explicitly recognizes that decision. Therefore, [it] did not manifest any legal interest in an appeal arbitration procedure. Consequently, the appeal (...) does not comply with the requirements set by the Swiss Federal Tribunal either”*.
55. The request for relief defines the object and scope of the dispute and thus the subject-matter of the arbitration. The statement of appeal must provide an indication of the relief sought, so as to enable the CAS Court Office, the respondent(s), and, once it will be appointed, the panel to grasp the issues raised by the appeal and the claim(s) at stake (RIGOZZI/HASLER, in ARROYO M. (ed.), *Arbitration in Switzerland - The Practitioner's Guide*, Wolters Kluwer, The Hague, 2013, page 996, ad art. R48 of the Code N. 11 and N. 12).
56. In addition, a matter is only capable of appeal when the appellant has a legally protected interest to the annulment or to the modification of the decision under appeal (Judgement of the Swiss Federal Tribunal of 18 June 2012, 4A_636/2011, consid. 2.3.2 and references).

57. In the present case, A.C. Cesena made it very clear that “*First and foremost, [it] does not contest the facts leading to the dispute or the outcome of the FIFA decision. [A.C. Cesena] indeed recognizes that [FC Tokyo] is due the outstanding amount indicated in the FIFA decision*”. Its main requests for relief were a) “*that a hearing be held whereby a preliminary conciliation meeting under the auspices of CAS may be instigated*” and b) that “*A.C. Cesena General Secretary Marco Valentini be heard at the hearing*”.
58. Those two requests were actually granted as a) a hearing took place, b) the Parties were given time to try to reach an amicable settlement to their dispute, and c) the representatives of A.C. Cesena had the opportunity to express themselves before the Panel and FC Tokyo.
59. Under these circumstances, the relief sought by A.C. Cesena was not immediately clear to the Panel. It can be inferred from the presence before the CAS of the entire executive committee of A.C. Cesena, and from its submissions (according to which its financial situation is so critical that it is “*unable to make the payment within the time limit indicated by FIFA in its decision*”), that A.C. Cesena was seeking to obtain a payment plan that fits its budget and which would lead to the modification of the Appealed Decision. Indeed, at the hearing, the Counsel for Appellant claimed as much when arguing that Cesena was requesting a ‘modification’ of the payment plan.
60. Although the Panel tends to adopt a liberal approach and, not without hesitation, is willing to accept that A.C. Cesena is actually asking for more than just the opportunity to meet with FC Tokyo in order to try to find a settlement, the Panel is of the view that in its brief, the Appellant should have met a minimum degree of specificity as regards the action which the Respondent must perform, from which it must abstain or which it must tolerate. A clear designation of the relief sought is necessary for the Respondent to know what claim it has to meet and for the CAS Panel to know what precisely it should order.
61. However and given the particular circumstances of this case, the Panel decides to leave the question of the admissibility of the appeal open as it does not have any impact on the substance of the matter at stake. As a matter of fact and, for the sake of *arguendo*, should the appeal be admissible, the result of the present proceedings would be unaltered.

VIII. MERITS

62. In its appeal brief, A.C. Cesena expressly stated that it did not “*contest the facts leading to the dispute or the outcome of the FIFA decision. [A.C. Cesena] indeed recognizes that [FC Tokyo] is due the outstanding amount indicated in the FIFA decision*”. It confirmed this position during the hearing held before the CAS on 21 October 2014.
63. The only issue to be resolved by the Panel is whether there is any ground to modify the Appealed Decision in any manner.
64. The following facts are undisputed:
- Following the signature of the Transfer Agreement, A.C. Cesena acquired the Player’s services on a definitive basis.

- Subsequently and prior to 30 July 2011, A.C. Cesena transferred the Player to the Italian club FC Internazionale Milano for an amount higher than EUR 5,000,000.
 - Under these circumstances and pursuant to Article 3 of the Transfer Agreement, it was agreed that *“the total transfer fee to be paid by [A.C. Cesena] to [FC Tokyo] shall be € 1,632,000.00 and instalments for this payment shall be made as described below:*
 - € 540,000.00 (...) by 31 July 2011.
 - € 540,000.00 (...) by 31 December 2011.
 - € 552,000.00 (...) by 31 July 2012. (...)”.
 - According to Article 4 of the Transfer Agreement, *“In the event that [A.C. Cesena] fails to make the payment for the transfer, as stipulated under Article 1, then [A.C. Cesena] must pay a late payment charge of 5.0% per annum (pro rated per day in 365-day calendar year) to [FC Tokyo]”.*
 - The validity of the Transfer Agreement is not in dispute.
 - On 10 December 2013, the Single Judge of the FIFA Players’ Status Committee decided that *“[A.C. Cesena] has to pay to [FC Tokyo] within 30 days as from the date of notification of this decision, the amount of EUR 1,632,000 plus interest as follows:*
 - 5% p.a. on the amount of EUR 540,000 from 1 August 2011 until the effective date of payment;
 - 5% p.a. on the amount of EUR 540,000 from 1 January 2012 until the effective date of payment;
 - 5% p.a. on the amount of EUR 552,000 from 1 August 2012 until the effective date of payment”.
65. It appears from the above that the findings of the Single Judge of the FIFA Players’ Status Committee were supported by the available facts and evidence and that the Appealed Decision was not reached in an arbitrary manner or on the basis of a misinterpretation of the Transfer Agreement or of the facts. Indeed, the Appellant did not contest any of the above before the Panel, and actually explicitly stated that it was adhering to the description of facts we provide here. Moreover, the Appellant did not offer an alternative payments plan, and did not argue in what specifically the payments plan as adopted by the DRC was unduly hard to implement. The Appellant did invoke its current difficulty in implementing the DRC decision, but did not state any specific proposal in order for the Panel to contemplate on an eventual ‘modification’. As a result, the Panel has no basis to modify the Appealed Decision. A.C. Cesena failed to explain on what legal ground a) the Appealed Decision should be modified or b) it should obtain a payment plan and c) such a payment plan should be imposed upon FC Tokyo against its will.
66. Based on the above considerations, the Panel finds that the Appealed Decision must be upheld in its entirety, irrespective of the payment of, in total, EUR 200,000 (*cf. supra para. 39*) towards the undisputed outstanding amount which the Panel believes it cannot entertain, in particular, in view of the fact that the Appellant did not request that the Appealed Decision be (partially) annulled or amended. This conclusion makes it unnecessary for the Panel to consider the other requests and submissions submitted by the Parties. Accordingly, all other prayers for relief are rejected.

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by A.C. Cesena S.p.A. against the decision issued on 10 December 2013 by the Single Judge of the FIFA Players' Status Committee is dismissed.
2. The decision adopted on 10 December 2013 by the Single Judge of the FIFA Players' Status Committee is confirmed.
3. (...).
4. (...).
5. All other or further requests and prayers of relief are dismissed.