Arbitration CAS 2019/A/6294 PFC Lviv LLC v. Union des Associations Européennes de Football (UEFA), award of 21 February 2020

Panel: Prof. Ulrich Haas (Germany), President; Mr Siarhei Ilyich (Belarus); Mr Pekka Aho (Finland)

Football
Financial Fair-play
Bifurcation of the proceedings
Means of communication of a decision
Time of receipt or communication of a decision
Time limit to file the statement of appeal

1. **The question whether or not to bifurcate proceedings in order to decide on a preliminary question is a procedural issue that is, in principle, governed in international arbitrations by Article 182 of the Swiss Private International Law Act (PILA). The CAS Code only deals with the question whether or not a CAS panel can bifurcate the proceedings in order to decide the preliminary question of its competence (Article R55 (4) CAS Code). However, the Code does not contain any provision on whether or not a CAS panel may bifurcate the proceedings in order to decide on other preliminary issues (be it on procedure or on the merits). According to Article 125 lit. a of the Swiss Code of Civil Procedure (CCP), a court may in order to simplify the proceedings limit the proceedings to individual issues or prayers for relief. This power of the court is directly connected to Article 237 CCP according to which a court may issue an interim decision. When exercising its discretion according to Article 125 lit. a CCP, a court will take into account whether limiting the procedure to certain preliminary questions allows for a (substantial) saving of time or costs. According to legal litterature, in the absence of an agreement by the parties an arbitral tribunal is vested with the power to issue interim or final awards. Such power is a particular aspect of the mandate to organise the arbitral proceedings. In exercising its discretion, the panel is guided by the reasoning submitted by the respective parties, in particular why a preliminary decision – according to the requesting party's opinion – is necessary to safeguard its interests and to prevent it from possible harm or why a decision on the preliminary issue, for some other reasons, is urgent or, otherwise, how and why the requesting party should legitimately benefit from a preliminary decision. When taking its decision, the panel also takes into account reasons of procedural efficiency.**

2. **Clause B of Annex I of the UEFA Club Licensing and Financial Fair Play Regulations (CL&FFP Regulations) establishes a complete and separate regime of notification from the one contained in the Procedural Rules governing the UEFA Club Financial Control Body (Procedural Rules). The additional requirements regarding the notification of decisions of the CFCB Adjudicatory Chamber contained in the Procedural Rules are not present in Annex I of the CL&FFP Regulations. As the process governed by Annex**

I is a different proceeding from the one intended in the Procedural Rules and with a specific rule regarding communication of the decision in Clause B (7), there is no basis for imposing further requirements regarding the form of the communication not present in the text of Annex I. Clause B of Annex I of the CL&FFP Regulations does not require a specific form (*e.g.* fax, registered mail, etc.) in which the decision must be notified. The applicable rules merely state that the decision must be "communicated" to the licensor and to the licence applicant. Delivery of a decision by email is therefore an acceptable means of communication in accordance with Clause B (7) of Annex I of the CL&FFP Regulations.

3. **The CAS Code or the UEFA Statutes do not specify when a decision is received, in particular whether or not the addressee needs to be notified with a hard copy or not. The word "receipt" is neutral and could either mean receipt of a hard copy or by email. In the absence of specific rules how the decision is to be notified (by fax, registered letter, etc.) the term "receipt" (Article R49 CAS Code) or "communication" (Clause B (7) of Annex I CL&FFP) must be interpreted according to general principles. According thereto, a decision is deemed to have been received or communicated from the moment it enters into the so-called "sphere of control" of its addressee or of a representative, agent or other person authorized to receive it on the addressee's behalf. It suffices that the addressee had the opportunity to obtain knowledge of the decision. Whether or not the addressee had actual knowledge of the content of the decision is – on the contrary – irrelevant. Furthermore, the addressee must have a reasonable possibility of taking note of the contents of the notification. If a decision is notified by email, it accesses the addressee's sphere of control once it can be retrieved by the latter from its server.**

4. **Article R31 (3) of the CAS Code provides that in case the statement of appeal is transmitted to the CAS by electronic mail within the deadline, such communication is deemed to be timely submitted, provided that the written submission and its copies are also filed by courier within the subsequent business day of the relevant time limit. According to Article R32 (2) of the CAS Code the deadline for filing a statement of appeal cannot be extended. The CAS Code does not provide for a reinstatement of the deadlines. The reason for this restrictive approach is that deadlines for appeal must be handled in a strict manner for reasons of legal security. Legal security is all the more important in a sporting context where decisions and resolution enjoy a certain universal effect. If, however, a multitude of stakeholders are affected by a decision, the principle of legal security and equal treatment gains particular weight.**

I. PARTIES

1. Professional Football Club Lviv Limited Liability Company ("PFC Lviv LLC" or "the Appellant") is a Ukrainian football club, affiliated to the Football Federation of Ukraine ("FFU") and participant of the Ukrainian Premier League ("UPL").

2. Union des Associations Européennes de Football ("UEFA" or "the Respondent") is the governing body of football in Europe and based in Nyon, Switzerland. UEFA is an association according to Article 60 *et seq.* of the Swiss Civil Code ("CC").

3. Appellant and Respondent are referred together as the "Parties".

II. FACTS

4. At the end of the 2016/2017 football season, the football club Veres-Rivne Limited Liability Company ("FC Veres-Rivne LLC") with registration number 40427821 was promoted to the UPL.

5. In the 2017/2018 season, FC Veres-Rivne LLC participated in the UPL.

6. Since the FC Veres-Rivne LLC home stadium in Rivne did not meet the UPL's requirements, FC Veres-Rivne LLC was granted an exception for three seasons – starting in 2017/2018 – to play its home games in another stadium, *i.e.* the Lviv Arena in the city of Lviv. The distance between Rivne and Lviv is more than 200 kilometers. There is already another football club in Lviv (FC Karpaty Lviv). The latter plays in the Ukraina Stadium.

7. On 28 December 2017, FC Veres-Rivne LLC moved their headquarters and activities from the city of Rivne to the city of Lviv. Furthermore, it became a member of the regional football federation.

8. In May 2018, FC Veres-Rivne LLC requested UPL and FFU to allow it to rename its club from FC Veres-Rivne LLC to PFC Lviv LLC.

9. On 21 May 2018, Mr Bogdan Kopytko, the majority shareholder (73%) acquired 17% of the shares in FC Veres-Rivne LLC from another shareholder, *i.e.* the Public Organisation Rivne Football Club Veres-Rivne. The remaining shares in the amount of 10% belonged to a company named Asset Management Company Euroinvest LLC.

10. On 25 May 2018, FC Veres-Rivne LLC changed its name to PFC Lviv LLC in accordance with Ukrainian law. It modified its logo and club colors, however, it did not change its legal form (LLC).

11. On 31 May 2018, PFC Lviv LLC's General director sent a letter to the FFU informing the latter of the change of the name of the football club. The letter had the following content:

> *"In accordance with Art. 51 UEFA Club Licensing and Financial Fair Play Regulations we kindly inform on significant change in relation to license application. A legal entity, Limited Liability Company "Football club "Veres-Rivne", has changed the name of company in accordance with Ukrainian legislation and since 24 May 2018 the name of company is Limited Liability Company*

> *"Professional football club "Lviv". Also the structure if shares of LLC has slightly changed. Non-governmental organization "Rivne football club "Veres-Rivne" has transacted 17% of LLC to individual, Bohdan Yosypovych Koptyko, who now owns 90% of LLC and is the final beneficiary of the club, the rest 10% are owned by Limited Liability Company "Asset Management Company "Euroinvest". At the same time we confirm that the legal entity remains the same, there are no changes in identification number, individual tax number, legal address of LLC etc. Also we confirm that all changes do not have any effect on financial condition of the club or any financial obligations. All financial conditions and future financial information submitted before (and included to auditor's report) remain the same …".*

12. In June 2018, the FFU members approved the changes and admitted PFC Lviv LLC as a member to the UPL *"with a deferred condition that the UEFA will not have any objections regarding the changing of the football club's name. In case of the UEFA's objections the UPL will comply with the UEFA's decision and FFU Club Licensing Committees' decision in this respect".*

13. On 18 June 2018, the FFU (on behalf of the Appellant) filed a request with the Investigatory Chamber of UEFA Club Financial Control Body ("IC CFCB") to grant an exception from Article 12 –(2) and (3) of the UEFA Club Licensing and Financial Fair Play Regulations ("CL&FFP Regulations"). The provisions state as follows:

> *"(2) The membership and the contractual relationship (if any) must have lasted – at the start of the licence season – for at least three consecutive years.*
>
> *(3) Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant during this period to the detriment of the integrity of a competition or to facilitate the licence applicant's qualification for a competition on sporting merit or its receipt of a licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision".*

14. On 27 September 2018, the IC CFCB requested some additional information from PFC Lviv LLC.

15. On 15 October 2018, PFC Lviv LLC filed its response to the question of the IC CFCB.

16. On 26 October 2018, the IC CFCB requested further information from the Appellant which was provided by PFC Lviv LLC on 1 November 2018.

17. On 28 March 2019, the IC CFCB met in order to decide on the Appellant's request for an exception of the so-called "the three-year rule".

18. On 25 April 2019, the IC CFCB rendered a decision ("the Appealed Decision") and refused to grant the exception to PFC Lviv LLC.

19. The IC CFCB found in the Appealed Decision:

- *"the club's identity has drastically changed;*

- *to the detriment of the integrity of competitions; and*
- *the process under review has greatly facilitated PFC Lviv's qualification for competitions on sporting merit".*

20. The Appealed Decision was based on the following grounds:

> *"… FC Lviv ("Old Lviv" – a different entity compared to PFC Lviv) participated in the Ukrainian Second League (third tier) during the 2016/2017 season and did not gain any sporting promotion to the Ukrainian First League (second-tier). It therefore took part once again in the Ukrainian Second League during the 2017/2018 season. Furthermore, on 29 May 2018, Old Lviv changed its name to 'FFC Veres-Rivne' ('New VR') and started the season 2018/2019 under its new name. The shares of the Old Lviv (100%) were transferred from the 'Public Organisation Youth School Football Club Lviv to 'Public Union Rivne Football Club Veres-Rivne'. Old Lviv and the transformed entity, PFC Lviv, share the same identity (logo, colors and trade name), and likewise for [FC Veres-Rivne] and New VR. In short, the club previously in third-tier (Old Lviv) is now playing in the top-tier league (PFC Lviv), while the club previously in the top-tier league [FC Veres-Rivne] is now playing in the third-tier (New VR). The consequences of the swap were negative ….*
>
> *The regulatory basis upon which the CFCB Investigatory Chamber shall render its decision is the 3-year rule as defined in Article 12 (2-3) of the CL&FFP Regulations ….*
>
> *The Ukrainian Premier League (UPL) has confirmed that PFC Lviv's membership to the UPL has not lasted 3 years - thus confirming the club's breach of Article 12 (2) of the CL&FFP Regulations). Moreover, Article 12 (3) of the CL&FFP Regulations confirms that "any change to the identity (including headquarters, name or colours) of a licence applicant during this period to the detriment of the integrity of a competition or to facilitate the licence applicant's qualification for a competition on sporting merit is deemed as an interruption of membership".*
>
> *The case at hand constitutes a fundamental change in the identity of a club. Indeed, the complex operation under review has entailed a change of the club's name, a change of the club's logo and a change of the club's colours, as well as changing the club's headquarters from Rivne to Lviv a city more than 200 kilometers away and vice-versa.*
>
> *The actions undertaken by PFC Lviv show that two clubs with their own and distinguished identities swapped their position between the top-tier league and the third-tier of the Ukrainian football championship resulting in a gain of two-tier levels by PFC/FC Lviv in one single administrative operation, without winning any league and without being promoted on the pitch one single time, i.e. without any sporting merit. Consequently, this has led to the city of Rivne and supporters having their main club relegated to a two-tier lower level. On sporting merit, it was the club of Veres-Rivne which was promoted to, and remained in, the Ukrainian top division championship, and not the one of PFC/FC Lviv. The fans of Veres-Rivne are not the only losers in the present case. Before the swap, the youth players of Veres-Rivne could end up in a first team playing in the domestic top division, whereas after it, they could only end up in a first team playing in the domestic 3rd division.*

Unless a swap enables the worst-ranked club to qualify for UEFA club competitions, there is no interest to make such swap between clubs of the same top division. For a top professional league and important/legendary clubs, this kind of operation is commercially/economically interesting to enable such important/legendary clubs to regain their position in the top division while they struggle to achieve it on the pitch.

In the case of PFC Lviv, the swap enabled FC Lviv ("Old Lviv") to reach, in one single administrative operation, the Ukrainian Premier League without having to win one single match on the pitch. On the ordinary way i.e. through sporting merit, FC Lviv should first have been promoted to the Ukrainian second division on the pitch and should then have been promoted another time, to the Ukrainian Premier League. This minimum waiting time explains the 3-year rule applicable for qualifications for the UEFA club competition – the third year being the one necessary to qualify on sporting merit through the domestic top division once promoted from the second division.

Furthermore, the opportunity to participate in UEFA club competitions has been greatly facilitated by this administrative operation: instead of having the possibility to qualify for the UEFA Europa League only by winning the Cup of Ukraine, PFC Lviv now has also the possibility to qualify for the 2019/20 UEFA club competitions through the Ukrainian Premier League whereas it should have waited at least until the 2020/21 season in the best case scenario to play in the Ukrainian Premier League through its regular sporting path. Indeed, two promotions on the pitch should have been necessary to reach the Ukrainian top division championship, so at least two more seasons, in the best case scenario of two promotions in a row.

It can only be concluded that such transformation breaches the principle of promotion and relegation to the detriment of the integrity of competitions and facilitates PFC Lviv's qualification for a UEFA competition on sporting merit. Indeed, the principle of promotion and relegation has been clearly breached since it is simply impossible to be sportingly (i.e. on the pitch) promoted of two divisions at the same time. Regarding the Ukrainian rankings, in the 2017/2018 season, FC Lviv was part of the third national division; in the 2018/2019 season, without having won any single third or second division championships, PFC Lviv is part of the domestic top division. The swap under review constitutes an administrative operation, which allowed a third division club to access directly and administratively the national top division championship, and thus not step by step on sporting merit. Sporting qualification remains the key condition to enter competitions. Promotions (and relegations) must be decided on the pitch, and not through this kind of administrative operations; this constitutes the key feature of the principle of promotion and relegation. In respect of this case of PFC Lviv, it shall be noted that without this swap, FC Lviv would still be playing today in the third division of Ukrainian football.

The present Decision, which is of a purely sporting nature, shall prevent PFC Lviv from entering the UEFA club competitions before the 2021/22 season, thus protecting sporting integrity (of which the principle of promotion/relegation is a key pillar) and guaranteeing that sporting success is and remains to be achieved on the pitch".

III. PROCEEDINGS BEFORE THE CAS

21. On 3 May 2019, the Appellant filed a Statement of Appeal by email against the Appealed Decision with the Court of Arbitration for Sport ("CAS") against the Respondent. In the appeal, it requested the appointment of a single arbitrator.

22. On 13 May 2019, the CAS Court Office acknowledged receipt of the Statement of Appeal and invited the Appellant to complete its appeal. Furthermore, the CAS Court Office noted that the Statement of Appeal and all written submissions needed to be filed by courier in as many copies as there were other parties and arbitrators, together with one additional copy for the CAS itself, within the first subsequent business day of the relevant time limit.

23. By letter of 15 May 2019, the CAS Court Office noted that the Appealed Decision was notified to the Appellant on 25 April 2019. According to Article 62 (3) of the UEFA Statutes the aforesaid Appealed Decision may be appealed to the CAS within 10 days from its notification. According to the tracking report, the hard copies of the Statement of Appeal appear to have been posted on 11 May 2019. Given that the Appealed Decision was notified to the Appellant on 25 April 2019, the time limit for filing the appeal had expired on 6 May 2019 (5 May 2019 being a Sunday). Therefore, the originals should have been filed by 7 May 2019 at the latest. In view of the above, the CAS Court Office invited the Appellant to submit an explanation with respect to the late filing of the original hard copies of the Statement of Appeal.

24. On 16 May 2019, the Appellant informed the CAS Court Office that the date of receipt of the Appealed Decision was 25 April 2019, but that the Appellant received the Appealed Decision by courier on 3 May 2019 and that therefore the deadline should run from this date.

25. On 22 May 2019, the Appellant filed its Appeal Brief.

26. On 27 May 2019, pursuant to Article R55 of the Code of Sports-related Arbitration and Mediation Rules (the "CAS Code"), the CAS Court Office invited the Respondent to submit an Answer within 20 days upon receipt of this letter by courier.

27. On 3 June 2019, the Respondent informed the CAS Court Office that it did not agree with the appointment of a sole arbitrator and that it insisted on a panel of three arbitrators instead.

28. Therefore, by letter of 4 June 2019, the CAS Court Office invited the Respondent to state whether it intended to pay its share of the advance on costs.

29. By letter of 6 June 2019, the Respondent informed the CAS Court Office that it intended to pay its share of the advance on costs.

30. On the same date, the CAS Court Office informed the Parties that the issue whether to appoint a single arbitrator or a panel of arbitrators will be decided by the President of the CAS Appeals Arbitration Division.

31. On 7 June 2019, the Appellant requested the President of the CAS Appeals Arbitration Division to appoint a sole arbitrator in the case. In case of an appointment of three arbitrators, the Appellant requested that the Respondent shall bear all additional expenses.

32. On 11 June 2019, the CAS Court Office informed the Parties that the President of the CAS Appeals Arbitration Division had decided to submit the dispute to a three-member Panel. Therefore, the Appellant was requested to nominate an arbitrator.

33. On the same date, the Respondent requested that the time limit for the filing of the Answer be fixed only after the payment of the advance on costs by the Appellant.

34. Subsequently, the CAS Court Office revoked the Respondent's deadline to file an Answer. A new deadline would be set once the Appellant has paid its share of the advance on costs.

35. On 18 June 2019, the Appellant nominated Mr Siarhei Ilyich as an arbitrator.

36. On 25 June 2019, the Respondent nominated Mr Pekka Aho as an arbitrator.

37. By a letter of 9 July 2019, the CAS Court Office, on behalf of the President of the CAS Appeals Arbitration Division, informed the Parties that Mr Ulrich Haas had been appointed as President of the Panel in accordance with Article R54 of the CAS Code and that he had accepted his nomination.

38. On 17 July 2019, pursuant to Article R55 of the CAS Code, the CAS Court Office invited the Respondent to submit its Answer within 20 days upon receipt of the letter. Furthermore, the CAS Court Office, on behalf of the President of the CAS Appeals Arbitration Division, informed the Parties that the Panel appointed to decide the dispute at hand was constituted as follows:

President:	Mr Ulrich Haas, Professor, Zurich, Switzerland
Arbitrators:	Mr Siarhei Ilyich, Attorney-at-law in Minsk, Belarus
	Mr Pekka Aho, Attorney-at-law in Helsinki, Finland.

39. By letter dated 30 July 2019, the CAS Court Office informed the Parties that Ms Amrei Keller had been appointed to assist the Panel as an *ad-hoc* clerk.

40. On the same date, the Respondent submitted its request for bifurcation of the proceedings.

41. By letter of 31 July 2019, the CAS Court Office acknowledged Respondent's request for bifurcation and informed the Parties that Respondent's time limit to file its Answer was suspended until the Panel's decision on the request for bifurcation.

42. With letter of 6 August 2019, the CAS Court Office invited the Appellant to answer on the following questions:

"(i) The CAS Code in Article R49 provides that the time limit for appeal starts to run "from the receipt of the decision appealed against". The parties are invited to elaborate (by reference to the applicable provisions, statutory law, legal literature, CAS decisions or other jurisprudence) when the "appealed decision" was received in the case at hand by the Appellant. In doing so, the parties shall in particular take into account, whether "receipt" within the above meaning is linked to receiving the decision in a certain form (fax, email, hardcopy) and whether or not it has any implication that the email (containing the "appealed decision") was received by the Appellant at 5:45 pm, i.e. in late afternoon/early evening.

(ii) The parties shall calculate the deadline of 10 days (on the basis of the answers provided under question (i)) and in application of Article R32 (1) of the CAS Code which provides that the "time limits fixed under this Code shall begin from the day after that an which notification by the CAS is received. Official holidays and non-working days are included in the calculation of time limits". If the parties wish to deviate from the above, the parties shall provide authority to this effect by referring to legal literature, jurisprudence, CAS decisions, etc.

(iii) The parties shall explain - in view of Article R32 of the Code - what consequences follow from the fact that the statement of appeal is sent beforehand by email and what consequences derive thereof for the case at hand.

(iv) Whether there are overriding principles in the case at hand that demand to deviate from the above principles. Please explain by reference to provisions, CAS decision and jurisprudence.

(v) Finally, Appellant is invited to explain its submissions provided in its letter dated 16 May 2019. Therein it states that "for sending documents to Switzerland PFC Lviv was requested to be checked by TNT Security Department and after signed an agreement and completed other procedural steps. These procedural steps ·were completed only an 11 May 2019 and at this day original hard copies were sent to CAS". Please explain precisely what the problems were that you encountered and what "procedural steps were necessary". Please also explain, why these procedural steps could not be accomplished before 11 May 2019.

(vi) Any other issue that you deem relevant for the Panel to decide on the issue of timeliness of the appeal".

43. On 15 August 2019, the Appellant submitted its position to the above questions.

44. On 16 August 2019, the CAS Court Office acknowledged the Appellant's written submission and invited Respondent to answer the above questions.

45. On 26 August 2019, the Respondent submitted its response to the questions of the Panel.

46. On 6 September 2019, the Appellant submitted an additional unsolicited written explanation.

47. By letter of 10 September 2019, the CAS Court Office invited the Respondent to inform it, whether it agreed to admit the Appellant's letter of 6 September 2019 into the file.

48. On 12 September 2019, the Respondent informed the CAS Court Office that it agreed to include the Appellant's letter of 6 September 2019 on file on the condition that also its observations included in its letter would be admitted on file.

49. On the same date, the CAS Court Office informed the Parties that the Appellant's letter of 6 September 2019 and the Respondent's letter of 12 September 2019 are admitted on file. Furthermore, the Parties were advised to refrain from filing further unsolicited submissions.

IV. PARTIES' RESPECTIVE REQUESTS FOR RELIEF AND BASIC POSITIONS

50. This section of the award does not contain an exhaustive list of the Parties' contentions, its aim being to provide a summary of the substance of the Parties' main arguments. In considering and deciding upon the Parties' claims in this Award, the Panel has accounted for and carefully considered all of the submissions made and evidence adduced by the Parties, including allegations and arguments not mentioned in this section of the Award or in the discussion of the claims below.

A. The Appellant

51. On 3 May 2019, in its Statement of Appeal, the Appellant requested:

> *"… Appellant is sure that rendered Decision shall be appealed before Court of Arbitration for Sport (CAS) and would like to request CAS to relief in accordance with Article 62 and 63 of the UEFA Statues – February 2018 Edition (attached). Appellant is ready to present its arguments in appeal brief after procedure shall be open".*

52. On 22 May 2019, in its Appeal Brief, the Appellant submitted:

> *"We request to consider all information included in this Brief and all Annexes provided and to cancel a challenged Decision rendered by Investigatory Chamber of UEFA Club Financial Control Body dated 25 April 2019. We request hearings with presence of Parties where we could provide CAS with all necessary evidence, witness and explanations".*

53. The Appellant submits that its appeal is admissible for the following reasons:

(i) Start of the deadline for Appeal

- The Appellant's position whether and when it received the Appealed Decision by email is unclear. While in its prior correspondence with the CAS the Appellant submitted that it received the email enclosing the Appealed Decision (albeit not from the licensor, but from UEFA directly) on 25 April 2019, the Appellant later changed its position. According thereto *"[t]here is no acknowledgement of receipt of such*

notification of a decision in one form or another" (see Appellant's letter of 15 August 2019).

- The Appellant states that *"it has no obligation"* under the applicable provisions *"to carry out an e-mail check at a certain frequency"*. The mere fact that UEFA sent an email (with the Appealed Decision enclosed) does not amount to *"proper proof of receipt"* of the Appealed Decision by the Appellant (see Appellant's letter of 15 August 2019).

- The hard copy of the Appealed Decision was notified to the Appellant by TNT on 3 May 2019.

- The UEFA Statutes provide for an appeal deadline of 10 days from receipt of the decision.

- Neither the CAS Code nor the UEFA Statutes clarify the term "receipt". It is obvious that the receipt by email and the receipt of hardcopies do not coincide.

- A proper reading of the relevant provisions (and the paragraph in the Appealed Decision dealing with the "Appeal Conditions") indicates that the receipt of the decision in hardcopy (and not via email) is the decisive point in time. The Appellant refers to Article 33 of the Procedural Rules governing the UEFA Club Financial Control Body (as the "Procedural Rules"). The latter provide that *"the final decision of the adjudicatory chamber is notified to the defendant by registered mail or fax"*.

- The view held by the Appellant is backed by the fact that only courier services can provide proof of delivery of the decision through pysical "hand over" of the relevant documents.

- The view held by the Appellant is also in line with the Ukraine legislation. According thereto, deadlines start to run from the day after the day the decision is received. The latter is not the moment in time when the decision is freely available in the Unified State Register of Judgments. Instead, the deadline only starts to run once a hard copy of decision is notified.

- Therefore, the deadline provided for in Article R49 of the CAS Code should be counted from this date. Thus, the deadline for appeal only elapsed on 13 May 2019.

- Any other interpretation would violate *"the principles of equality and competitivenessof the parties"* guaranteed by the legislation of Ukraine and the European Court of Human Rights.

(ii) The Appellant did everything to comply with the deadline

- The Apellant in good faith took all necessary steps to file the appeal within the terms and time limits that follow from the CAS Code.

- The Statement of Appeal was sent by email to the CAS on 4 May 2019 and the original hard copies were sent by courier on 11 May 2019.

- The fact that the appeal had to be lodged from Ukraine lead to series of complexities:

  - Official holidays: Due to a Ruling of the Cabinet of Ministers of Ukraine No. 7-p dated 10 January 2019, the period from 27 April 2019 to 1 May 2019 as well as 9 May 2019 are official public holidays. 4 and 5 May 2019 were weekend days. All bank and courier services were not working on the above days.

  - There were difficulties when negotiating with the companies providing courier services. Logistic operations and courier service from Ukraine to European Union have *"some unexpected peculiarities"*. In particular, the Appellant submits that for *"sending documents to Switzerland, PFC Lviv LLC was requested to be checked by TNT Security Department and after signing an agreement and completed other procedural steps"*. The latter took until 11 May 2019, *i.e.* the day the Statement of Appeal was finally dispatched.

  - It was particularly difficult to effectuate the wire transfer for the CAS Court Office fee, since Ukraine is not located in the European Union. In order to effectuate the transfer it had to procure a variety of documents. Approval for such wire transfer takes 3 days (para. 130 of Ruling of Board of Directors of National Bank of Ukraine No. 5 dated 2 January 2019).

  - Finally, the Appellant *was "forced to turn to professional translators to translate all documents received from both UEFA and CAS"* (see Appellant's letter of 15 August 2019), which requires additional time.

- If one were to assume that the deadline to file the appeal started on 25 April 2019, the Appellant would have had only 4 days to over come the above difficulties. Thus, in the Appellant's view there were *"objective obstacles"* to complete all procedural details under the CAS Code in time.

(iii) Reinstatement

- In light of Article 6 of the European Convention on Human Rights, the Appellant submits that *"a person's right to access to justice"* must be balanced with

"the principle of legal certainty". Thus, deadlines must be applied with some flexibility and without extraordinary formalism.

- When striking a proportionate balance between the two principles, the Panel – based on the individual circumstances of the case – shall take into account if the failure to comply with the deadline *"was caused by the actions (inaction) of the court of the previous instance …. [T]he delay of the appeal period is conditioned by special and insurmountable circumstances of a substantial and persuasive nature … [or where] the renewal of the term is necessary for the correction of fundamental shortcomings or errors of justice"*. The same principles shall apply also before this Panel.

(iv) Other Considerations

- The Appellant submits that all other courier services had informed it that the delivery time for sending the documents to the CAS shall be approximately 5-14 days. This is longer than the deadline provided by TNT courier.

- The Appellant believes that a dangerous precedent would be set, if in the absence of a clear regulation on when a decision is received the Appellant would be deprived from the opportunity to prove its legal position and to protect its rights.

- The Appellant submits that there is a conflict between the applicable rules that should not be resolved to its detriment.

B. The Respondent

54. The Respondent's submission of 26 August 2019 can be summarised in their main parts as follows:

- The appeal is manifestly late under the applicable rules and the Respondent requested to bifurcate these proceedings.

(i) Start of the deadline for Appeal

- The Appealed Decision was communicated by email at 16:44 (CET) on 25 April 2019 to the Appellant (to fclviv@yahoo.com and pfc.lviv@gmail.com) and to the national association (zadrian@ffn.org.ua) and flagged with high importance. On Friday 26 April 2019, at 10:09 CET, a further email was sent to the same email address of the Appellant asking to confirm receipt of the Appealed Decision. No immediate response was received from the Appellant and, as a result, the step was taken to send a hard copy of the Appealed Decision by courier on 26 April 2019.

- On Friday 3 May 2019, the Appellant sent an email expressly confirming receipt of the Appealed Decision by email.

- It should not be in dispute that the Appellant received the Appealed Decision by email on 25 April 2019. The Appellant confirmed receipt of the email dated 25 April 2019 on at least two separate occasions. In its letter to the CAS Court Office of 16 May 2019, the Appellant confirmed that *"PFC Lviv received email regarding Challenged Decision rendered on 25 April 2019 directly from UEFA, not from licensor as it is stipulated by the licensing Regulations" (see Respondent's letter of 26 August 2019)*. Moreover, on 3 May 2019, the Appellant sent a reply email to UEFA stating *"We would like to confirm the receipt of Decision by email …" (see Respondent's letter of 12 September 2019)*.

- It is standard practice of the IC CFCB to issue such decisions by email only. The only reason why a hard copy was sent by courier is that the Appellant failed to immediately acknowledge receipt of the relevant email.

- According to CAS case law a decision is notified within the meaning of Article R49 of the CAS Code, when a person has the opportunity to obtain knowledge of the content (irrespective of whether or not such person obtained actual knowledge of the contents). Thus, the relevant point in time is when a person receives the decision and not when it obtains actual knowledge of its content.

- Under Swiss law, a decision is deemed to have been received (or as the case may be, notified) at the time when it came into the so-called "sphere of control" of its addressee or of a representative, agent or other person authorized to take receipt on the addressee's behalf.

(ii) The calculation of the deadline

- It is not in dispute that according to Article 62 (3) of the UEFA Statutes the time limit for appeal is 10 days (from receipt of the decision).

- In view of the above, the 26 April 2019 is the *dies a quo* for the calculation of the time limit in accordance with Article R49 of the CAS Code and the *dies ad quem* is Sunday 5 May 2019. As the last day of the deadline is a Sunday, the deadline must be extended in accordance with Article R32 (1) of the CAS Code until the end of the first subsequent business day, *i.e.* Monday 6 May 2019.

(iii) The obligations of the Appellant

- In accordance with Article R31 (3) of the CAS Code, the Appellant needed to file its Statement of Appeal by courier to the CAS Court Office in as many copies as

there are other parties and arbitrators, together with one additional copy for the CAS itself, failing which the CAS shall not proceed.

- Also under Article R31 (3) CAS Code the only way in which the Appellant could be excused from submitting its Statement of Appeal by courier on 6 May 2019 is if it transmitted the relevant documents in advance by facsimile or by electronic mail at the official CAS email address, however *"provided that the written submission and its copies are also filed by courier within the first subsequent business day of the relevant time limit"*.

- The Appellant failed to file the required hard copies by courier on Tuesday, 7 May 2019 and, therefore, the appeal is "not valid" under Article R31 of the CAS Code.

- According to Article R32 (2) of the CAS Code, there is no possibility to request an extension of the time limit to file a Statement of Appeal, and in any event, the Appellant never made such request.

(iv) No reinstatement

- Some scholars have advocated the possibility of reinstatement of the time limit to file a statement of appeal based on the principle of good faith where (a) the appellant establishes to the hearing body's satisfaction that he or she was unable to act timely through no fault of his or her own and (b) the request for reinstatement is submitted, together with the statement of appeal, promptly after the hindrance causing the appellant's failure to comply with the applicable time limit has disappeared or ceased to operate. In UEFA's view, the Appellant has manifestly not established that it was unable to act in a timely fashion. Furthermore, the Appellant never made any request for reinstatement of the time limit.

- In any event, the principle of good faith mitigates against the Appellant which has expressly acknowledged that it received the Appealed Decision by email on 25 April 2019.

- Accordingly, there are no overriding principles in the case at hand that would require deviation from the principles set out clearly in the CAS Code.

- The Appellant made no genuine effort to answer the question posed by the Panel as to why the procedural steps to send the Statement of Appeal by courier could not have been carried out on Tuesday 7 May 2019 as necessitated by the Code.

(v) Other considerations

- The Respondent finds that the appeal of the Appellant is manifestly and incurably late.

- To accept the filing of the appeal would set a dangerous precedent.

- UEFA further notes that, even if the Panel were minded to consider that the Statement of Appeal had been filed in a timely fashion, it is clear that the deadline for the Appeal Brief would have been 16 May 2019 and the Appellant similarly failed to respect this deadline without having made a request for or being granted an extension.

V. JURISDICTION

55. The jurisdiction of the CAS derives from Article R47 of the CAS Code (edition 2019) in connection with Article 62 (1) of the UEFA Statutes (edition 2018) and clause (B) (8) of Annex I of the CL&FFP Regulations (edition 2018).

56. Article R47 (1) of the CAS Code reads 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 statues or regulations of that body".*

57. Article 62 (1) of the UEFA Statutes reads as follows:

> *"Any decision taken by the UEFA organ may be disputed exclusively before the CAS in its capacity as an appeals arbitration body, to the exclusion of any ordinary court or any other court of arbitration".*

58. Clause B (8) of Annex I of the CL&FFP Regulations provides:

> *"Appeals can be lodged against decisions made by the UEFA administration or the UEFA Club Financial Control Body investigatory chamber in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the UEFA Statutes".*

59. It follows from the above that the CAS has jurisdiction to decide the present dispute. The Panel also takes note of the fact that neither of the Parties objected to the jurisdiction of the CAS.

VI. ADMISSIBILITY

60. Article R49 of the CAS Code reads as follows:

"In the absence of a time limit set in the statutes or regulations of the federation, association or sports-related body concerned, or in a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against. The Division President shall not initiate a procedure if the statement of appeal is, on its face, late and shall so notify the person who filed the document. When a procedure is initiated, a party may request the Division President or the President of the Panel, if a Panel has been already constituted, to terminate it if the statement of appeal is late. The Division President or the President of the Panel renders her/his decision after considering any submission made by the other parties".

61. Article 62 (3) of the UEFA Statutes provides that

"[t]he time limit for appeal to the CAS shall be ten days from the receipt of the decision in question".

1. Bifurcation

62. On 30 July 2019, the Respondent filed a request for bifurcation of the procedure and requested that the Panel render a Preliminary Award on the admissibility of the appeal. The Appellant objected to the Respondent's request for bifurcation.

63. As a starting point, the Panel notes that the question whether or not to bifurcate proceedings in order to decide on a preliminary question is a procedural issue that is, in principle, governed in international arbitrations by Article 182 of the PILA. The Code, to which both Parties submitted, only deals with the question whether or not a Panel can bifurcate the proceedings in order to decide the preliminary question of its competence (Article R55 (4) CAS Code). However, the Code does not contain any provision on whether or not a Panel may bifurcate the proceedings in order to decide on other preliminary issues (be it on procedure or on the merits). In the absence of any specific provisions in the CAS Code, the Panel is entitled – according to Article 182 (2) PILA – to apply the provisions and principles either directly or by reference to a law or rules of arbitration it deems fit. The Panel is inspired by Article 125 lit. a of the Swiss Code of Civil Procedure ("CCP"). According thereto a court may *"[i]n order to simplify the proceedings … limit the proceedings to individual issues or prayers for relief"*. This power of the court is directly connected to Article 237 CCP according to which a court *"may issue an interim decision"* (KuKo-ZPO/WEBER, 2nd ed. 2014, Article 125 no. 3). When exercising its discretion according to Article 125 lit. a CCP, a court will take into account whether limiting the procedure to certain preliminary questions allows for a (substantial) saving of time or costs (CPC-HALDY, 2011, Article 125 no. 5). The view held here that an arbitral tribunal is entitled to issue decisions on preliminary questions is also backed by the legal literature according to which in the absence of an agreement by the parties the panel is vested with the power to issue interim or final awards. Such power is a particular aspect of the mandate of an arbitral tribunal to organise the arbitral proceedings (POUDRET/BESSON, Comparative Law of International Arbitration, 2nd ed. 2007, no. 725).

64. In application of the above principles and in exercising its discretion, the Panel is guided by the reasoning submitted by the respective parties, in particular why a preliminary decision –

according to the requesting party's opinion – is necessary to safeguard its interests and to prevent it from possible harm or why a decision on the preliminary issue, for some other reasons, is urgent or, otherwise, how and why the requesting party should legitimately benefit from a preliminary decision. When taking its decision, the Panel also takes into account reasons of procedural efficiency.

65. In the case at hand, the Panel finds that the issue whether or not the appeal has been timely submitted is a preliminary (procedural) question that can be the object of a separate decision in this arbitration (depending on the outcome either in the form of a final or interim award). The Panel finds that reasons of procedural efficiency speak in favour of tackling the issue of admissibility separately.

2. Time limit

66. Article R49 of the CAS Code provides that *"[i]n the absence of a time limit set in the statutes or regulations of the federation … [t]he time limit for appeal shall be twenty-one days from receipt of the decision appealed against"*.

67. The UEFA Statutes in Article 62 (3) provide for a time limit for appeal of ten days. The provision reads as follows:

> *"The time limit for appeal to the CAS shall be ten days from the receipt of the decision in question"*.

68. Consequentely, the time limit to appeal the Appealed Decision is 10 days.

a) The dies a quo and dies ad quem

69. The Parties are in dispute as to the *dies a quo*. The Appellant submits that the deadline starts to run on the day following receipt of the hard copy of the Appealed Decision, *i.e.* on 3 May 2019. The Respondent, on the contrary, submits that the deadline starts on the day following the day the Appellant was notified of the Appealed Decision by email, *i.e.* on 25 April 2019.

70. The CAS Code or the UEFA Statutes do not specify when a decision is received within the above meaning, in particular whether or not the addressee needs to be notified with a hard copy or not. The word "receipt" is neutral and could either mean receipt of a hard copy or by email. The Appellant also submits that one has to fall back on the Procedural Rules in order to interpret the term "receipt". The question, however, is, whether the latter provisions are applicable in the case at hand.

71. The matter at hand concerns an exception from the applicability of the three-year rule defined in Article 12 of the CL&FFP Regulations. The regulatory basis for the proceeding is therefore Article 4 of the CL&FFP Regulations, which provides that UEFA may grant an exception of Article 12 CL&FFP Regulations within the limits set out in Annex I.

72. Article 1 of Annex I of the CL&FFP Regulations provides that the competence to grant exceptions lies with UEFA administration or the IC CFCB. In the case of exceptions to the three-year rule, the competence lies with the IC CFCB in accordance with Article 1, point d). Part B of Annex I, bearing the title "The Process", in turn, establishes the process to be followed upon the UEFA administration and the IC CFCB exercising their respective competence.

73. The proceeding for granting exceptions to the three-year rule is therefore not a proceeding governed by the Procedural Rules. The competence of the IC CFCB to decide is derived from Annex I of the CL&FFP Regulations and the jurisdiction of the IC CFCB to decide the matter is not in this case derived from Article 3 of the Procedural Rules governing jurisdiction of the CFCB.

74. Regarding notification of the decision, Clause B (7) and (8) of Annex I provide as follows:

> *"The decision will be communicated to the licensor. The decision must be in writing and state the reasoning. The licensor must then communicate it all licence applicants concerned.*
>
> *Appeals can be lodged against decisions made by the UEFA administration or the UEFA Club Financial Control Body investigatory chamber in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the UEFA Statutes".*

75. It follows from the above that the Clause B of Annex I of the CL&FFP Regulations establishes a complete and separate regime of notification from the one contained in the Procedural Rules. The additional requirements regarding the notification of decisions of the CFCB adjudicatory chamber contained in the Procedural Rules are therefore not present in Annex I of the CL&FFP Regulations. As the process governed by Annex I is a different proceeding from the one intended in the Procedural Rules and with a specific rule regarding communication of the decision in Clause B (7), there is no basis for imposing further requirements regarding the form of the communication not present in the text of Annex I.

76. Clause B of Annex I of the CL&FFP Regulations does not require a specific form (*e.g.* fax, registered mail, etc.) in which the decision must be notified. The applicable rules merely state that the decision must be "communicated" to the licensor and to the licence applicant. Delivery of a decision by email is therefore an acceptable means of communication in accordance with Clause B (7) of Annex I of the CL&FFP Regulations.

77. Regarding the time of receipt of the decision by the Appellant, in the absence of specific rules how the decision is to be notified (by fax, registered letter, etc.) the term "receipt" (Article R49 CAS Code) or "communication" (Clause B (7) of Annex I CL&FFP) must be interpreted according to general principles. According thereto, a decision is deemed to have been received or communicated from the moment it enters into the so-called "sphere of control" of its addressee or of a representative, agent or other person authorized to receive it on the addressee's behalf (RIGOZZI/HASLER, in ARROYO M. (ed.) Arbitration in Switzerland, 2nd ed. 2018, commentary to Article R49 CAS Code no. 9; MAVROMATI/REEB, The Code of the Court of Arbitration for Sport, 2015, Article R49 no. 98). It suffices according to the standing

jurisprudence of the CAS that the addressee had the opportunity to obtain knowledge of the decision. Whether or not the addressee had actual knowledge of the content of the decision is – on the contrary – irrelevant (CAS 2004/A/574, no. 60; CAS 2006/A/1153, no. 40; RIGOZZI/HASLER, in ARROYO M. (ed.) Arbitration in Switzerland, 2nd ed. 2018, commentary to Article R49 CAS Code no. 9). Furthermore, the majority opinion holds that the addressee must have a reasonable possibility of taking note of the contents of the notification (NOTH/HAAS, in ARROYO M. (ed.) Arbitration in Switzerland, 2nd ed. 2018, commentary to Article R32 CAS Code no. 5).

78. If a decision is notified by email, it accesses the addressee's sphere of control once it can be retrieved by the latter from its server. In the case at hand, the Parties are in dispute whether or not the Appealed Decision reached the Appellant's sphere on 25 April 2019. The Appellant's position, however, is somewhat contradictory. The Panel notes that the Appellant confirmed receipt of the email dated 25 April 2019 on at least two separate occasions. In its letter to the CAS Court Office of 16 May 2019, the Appellant acknowledged that *"PFC Lviv received email regarding Challenged Decision rendered on 25 April 2019 directly from UEFA …"*.

79. Moreover, on 3 May 2019, the Appellant sent a reply email to UEFA stating *"We would like to confirm the receipt of Decision by email […]"*. Consequently, the Panel is comfortably satisfied that the Appellant received the Appealed Decision on 25 April 2019. Since the Appealed Decision was sent in the late afternoon of 25 April 2019, the Appellant also had a reasonable possibility of taking note of the decision on the same day. Even if one assumed that the Appellant could not be expected to check its email shortly before closing hours, it would have had a reasonable opportunity to take note of the decision as of the next day. Consequently, the *dies a quo* is – according to Article R32 of the CAS Code – the day following receipt of the Appealed Decision, *i.e.* either 26 or 27 April 2019. The *dies ad quem* (in case the deadline started to run on 26 April 2019) is 5 May 2019. Since this day is a Sunday, *i.e.* a non-working day, the time limit is extended – according to Article R32 (1) of the CAS Code – to (Monday) 6 May 2019. Thus, independently whether the deadline started to run on 26 or 27 April, the *dies ad quem* would in any event be 6 May 2019.

b) Did the Appellant file within the deadline

80. According to Article R32 (1) of the CAS Code the deadline is respected if the communications before midnight on the last day on which the time limits expires.

81. Article R31 (3) of the CAS Code provides that the statement of appeal must be filed by courier delivery to the CAS Court Office by the parties in as many copies as there are other parties and arbitrators (together with one additional copy for the CAS itself). It is undisputed that the Appellant did not send the Statement of Appeal by courier within the prescribed deadline. However, Article R31 (3) of the CAS Code provides that in case the statement of appeal is transmitted to the CAS by electronic mail within the deadline, such communication is deemed to be timely submitted, provided that the written submission and its copies are also filed by courier within the subsequent business day of the relevant time limit. Since the Appellant sent its Statement of Appeal by email on 3 May 2019, the deadline to file the hard copies by courier

expired on 7 May 2019 (time limit extended on 6 May 2019). However, it is undisputed that the Appellant filed the statements of claim by courier only on 11 May 2019, *i.e.* after the expiry of the deadline.

82. If an appeal has not been filed (correctly) within the deadline perscribed by Article R49 of the CAS Code, the appeal is – in principle – inadmissible and must be rejected.

c) Exceptional Circumstance

83. The Panel observes that according to the CAS Code the deadline for filing a statement of appeal cannot be extended (Article R32 (2) CAS Code). The CAS Code does not provide for a reinstatement of the deadlines. The reason for this restrictive approach is that deadlines for appeal must be handled in a strict manner for reasons of legal security. The view held here is also backed by the jurisprudence of the Swiss Federal Tribunal ("SFT"). The latter has found in 4A_690/2016, E. 4.2 as follows:

> *"Quoi qu'il en soit, les formes procédurales sont nécessaires à la mise en oeuvre des voies de droit pour assurer le déroulement de la procédure conformément au principe de l'égalité de traitement. Au regard de ce principe et sous l'angle de la sécurité du droit, un strict respect des dispositions concernant les délais de recours s'impose donc, sans qu'il y ait une contradiction entre pareille exigence et la prohibition du formalisme excessif".*
>
> Free translation: *Be it as it may, procedural formalities are necessary to implement access to justice in order to ensure that the running of the procedure complies with the principle of equal treatment of the parties. In view of the principle and in light of the need for legal security, a strict application of the provisions dealing with deadlines of appeal is warranted. This does not stand in contradiction with the prohibition of excessive formalism.*

84. The Panel adheres to the above and notes that legal security is all the more important in a sporting context where decisions and resolution enjoy a certain universal effect. If, however, a multitude of stakeholders are affected by a decision, the principle of legal security and equal treatment gains particular weight. The Panel finds that in the case at hand there are no reasons that demand to depart from a strict application of the rule.

85. In the view of the Panel, neither the CAS Court Office nor the Respondent have induced the Appellant to miss the deadline. The Appelant refers to inconsistencies in the rules and regulations of the Respondent. In particular it refers to Article 33 of the Procedural Rules according to which a final decision by the Adjudicatory Chamber of the CFCB must be notified to the defendant by "registered mail or fax". The Panel notes that this provision is directed at the Adjudicatory Chamber of the CFCB and not at the IC CFCB. In addition, the Panel notes that chapters 1 and 3 of the Procedural Rules, which are governing the procedure before the IC CFCB as well as the whole procedure before the CFCB do not contain a provision that requires that a decision of the IC CFCB must be notified by registered mail. The requirement is applicable only to the final decisions of the adjudicatory chamber of the CFCB in Article 33 of the Procedural Rules, whereas no similar requirement is imposed on

the decisions taken by the IC CFCB in Article 14 of the Procedural Rules. Furthermore, the Panel notes – as previsouly stated (cf. no. 70 seq.) that the Procedural Rules are not applicable to the procedure at hand, *i.e.* the granting of an exception according to Annex I of the CL&FFP Regulations. The mere fact that the rules and regulations in one particular instance demand that a decision be notified by fax or registered mail is no basis to make the Appellant believe in good faith that this was a general principle also applicable in the case at hand.

86. The Appellant also claims that it was irritated by the fact that the Appealed Decision was communicated to it by UEFA directly and not via its national federation (licensor). The Panel notes that the applicable rules do not state that the decision within the meaning of Annex I of the CL&FFP Regulations must (only) be communicated to the Appellant by the national federation. Clause B (8) of Annex I provides as follows:

> *"The decision will be communicated to the licensor. The decision must be in writing and state the reasoning. The licensor must then communicate it to all licence applicants concerned".*

87. The Panel notes that the Appealed Decision has been sent by email to the Appellant and the licensor simultaneously. In addition, receipt of the email has been confirmed by the Appellant. Furthermore, the Panel notes that such simultaneous communication of the Appealed Decision was done in good faith by UEFA and was designed to inform the Appellant as quickly as possible of the outcome of its decision. No harm was done to the Appellant in acting the way UEFA did.

88. Furthermore, the Panel notes that there has been – in the procedure according to Annex I of the CL&FFP Regulations – ample correspondence between the Appellant and the IC CFCB. Thus, it cannot come as a surprise to the Appellant that the Appealed Decision was directly notified to it. Furthermore, whether the Appealed Decision is communicated to the Appellant via an intermediary or directly does neither change its contents nor the requirements that need to be fulfilled in order to file a proper appeal.

89. The Panel accepts that a deadline of 10 days is not overly long. However, it also notes that filing a statement of appeal within the meaning of Article R48 of the CAS Code does not require a lot of time. The information to be included in the statement of appeal can be retrieved from the appealed decision. The only legal task that needs to be performed is to formulate the requests for relief. However, this is not a high threshold in the context of an appeal procedure where the motions for relief typically will request that the decision be annuled or squashed. Furthermore, the Panel notes that an appellant is, in principle, free to amend and correct (within certain limits) its requests for relief at a later stage, *i.e.* in its appeal brief. The Panel further notes that the Appellant has not claimed that complying with the deadline under the specific circumstances was impossible for it. Instead, the Appellant claims "objective obstacles" that made it difficult for it to comply with the deadline. Be it as it may, the Panel finds that these "obstacles" (in particular the official holidays during the deadline of appeal and the inconveniences when sending the documents by courrier) were not of such a nature to prevent the Appellant from complying with the deadline. In addition, the Panel is also not persuaded by the submission of the Appellant that it cannot be expected to check its

emails at all times. To conclude, therefore, the Panel finds that the deadline for appeal has been missed and that the appeal must be rejected as inadmissible.

ON THESE GROUNDS

The Court of Arbitration for Sport rules:

1. The appeal filed on 3 May 2019 by Professional Football Club Lviv Limited Li-ability Company against the Union des Associations Européennes de Football is inadmissible.

2. (…).

3. (…).

4. All other motions and prayers for relief are dismissed.