



Arbitration CAS 2008/A/1533 Anorthosis Famagusta FC v. PAE Panathinaikos FC, award of 30 July 2009

Panel: Mr Manfred Nan (The Netherlands), President; Mr Pantelis Dedes (Greece); Mr Olivier Carrard (Switzerland)

Football

Training compensation

Difference between the submission of new issues and the clarification of legal arguments

EU/EEA exception regarding obligation to pay training compensation

Relevance of a unilateral renewal option with regard to training compensation

1. An appellant which does not change its ground for appeal but the interpretation of how to apply the legal basis invoked is not considered to raise a new issue at the hearing as meant in Article R56 of the CAS Code; this is all the more so because in the course of the procedural debate at CAS both Appellant and Respondent have the possibility to develop and clarify their arguments. An example of raising a new issue could be to supplement the written submissions at the hearing referring to the application of another rule or article not mentioned before. However, Article R56 of the CAS Code requires that the Appellant remains within the limits of the legal dispute set by the submission of the grounds for appeal in the Appeal Brief.
2. If a player moves to another club from one association to another inside the territory of the EU/EEA, the training club has to offer the professional player a new contract in writing via registered mail at least 60 days before the expiry of the current contract. If the training club fails to meet with this obligation, it loses its entitlement to training compensation unless it can justify that it is entitled to training compensation, which justification is limited to extraordinary circumstances to decide on the matter at hand.
3. The alleged right of the training club to a unilateral renewal of the contract for a new season does not have any significance regarding the question whether training compensation is due if the contract has expired before the unilateral option starts. The arguments and issues about the validity of the contract with its unilateral renewal options and/or a possible breach of contract by the player have to be discussed between the player and the club in front of the competent bodies of FIFA, but have no relevance with regard to determine the right for training compensation. In any case, even provided that the statement of unilateral renewal must be seen as an offer in writing, it does not meet the requirements of the EU/EEA exception provision if not sent to the player via registered mail at least 60 days before the expiry of the current contract.

The appellant Anorthosis Famagusta FC (“Famagusta”) is a Cyprus football club affiliated with the Cyprus Football Association (CFA) with headquarters in Larnaca, Cyprus. Famagusta plays in the highest football league in Cyprus.

The Respondent PAE Panathinaikos FC (“Panathinaikos”) is a football club affiliated with the Hellenic Football Association (HFA), with headquarters in Athens, Greece. Panathinaikos plays in the Greek Super League, which is the highest football league in Greece.

The circumstances stated below are a summary of the relevant facts, as established by the Panel on the basis of the parties’ written and oral submissions.

The player T. (“the Player”), born on 4 March 1986, was registered with Panathinaikos as an amateur from 11 January 2000 to 20 July 2004.

On 6 July 2004 the Player signed his first employment contract as a professional football player with Panathinaikos. Paragraph 2 of page 3 of the employment contract runs as follows: *“This contract is valid from 06-07-2004 until 30-06-2005, with 4 (1+1+1+1) (written also in full) Four years of unilateral renewal, which is communicated by a bailiff to the said football player, and at the same time, to P.S.A.P. and E.P.E.A. at least 5 days before the beginning of the transferring period, as prescribed by KEP (...)”*.

On 20 July 2004, Panathinaikos registered the Player with the HFA as a professional football player. The contract between the Player and Panathinaikos was extended by mutual consent until the 2005/2006 football season.

In January 2006 Panathinaikos and the Player entered into oral negotiations regarding a new 3½ year employment contract (from January 2006 until 30 June 2009) with the same financial terms.

These negotiations did not result in a new employment contract.

On 31 May 2006 Panathinaikos delivered a statement of unilateral renewal to the Player, which stated:

“As you know our contract between us dated 06/07/2004 expires on 30/06/2006 after the ultimate unilateral renewal. We declare to you that we execute the right that is provided to us from paragraph 3 of Article 3 of the Regulation for Professional Football-players, as it is in effect today, and we renew the contract above for the time period from 01-07-2006 until 30-06-2007 (...)”.

On 2 August 2006 the Player signed an employment contract with Famagusta for the period from 2 August 2006 up to 31 May 2007. This contract includes a special term as follows: *“at the same time it is agreed that in the event of existence of any financial demand for training compensation by any team, the compensation is undertaken in total by the Football Player and simultaneously the Employer is exempted from such type requirements coming from any party. The football player declares that he is free and has no binding agreement with any other team”*.

On 28 September 2006 the Single Judge of the Players Status Committee authorised the provisional registration of the Player with Famagusta.

Famagusta did not pay any training compensation to Panathinaikos for the Player.

On 20 October 2006 Panathinaikos filed a complaint with the FIFA Dispute Resolution Chamber (DRC) asking for the payment of training compensation for the transfer of the Player pursuant to Article 20 of the 2005 FIFA Transfer Regulations for the Status and Transfer of Players (the “2005 Transfer Regulations”).

The DRC decided on 30 November 2007 that Panathinaikos was entitled to receive EUR 105,000 as training compensation for the training it provided to the Player (the “Appealed Decision”).

Two issues were raised in front of the DRC: a) whether Famagusta is allocated in category 3 or 4, b) whether the decision taken by the Single Judge of the Players Status Committee on 28 September 2006 means that the Player was eligible to transfer to the club of his choice and therefore no training compensation is due.

As to the first issue, the DRC rejected Famagusta’s submission that it is allocated in category 4: *“In this respect, the Dispute Resolution Chamber considered the two documents sent to FIFA by the Cyprus Football Association on 8 April 2005 and 13 April 2006, respectively, indicating that all of its affiliated clubs were allocated in category 3. Indeed and due to the neutral aspects of this communications with regard to the present procedure, the Chamber decided to consider these documents and to exclude the correspondence received on 22 June 2007 from the Cyprus Football Association concerning the categorisation of its affiliate in the present procedure. As a consequence, the Chamber deemed that the argument put forward by the Respondent concerning the refusal for the payment of the training compensation due to the transfer to a club pertaining to a fourth category must be rejected, considering that the Respondent must be allocated in a category 3 club [...]”*.

As to the second issue, the DRC concluded: *“Equally and concerning the allegations of the Respondent with regard to the decision taken by the Single Judge of the Players’ Status Committee on 28 September 2006, the members of the Chamber outlined that the decision in question was taken without prejudice to a decision which will be taken by the Dispute Resolution Chamber and regarding the training compensation for the player T. Consequently, the Chamber decided to reject also the second argument of the Respondent [...]”*.

The DRC awarded training compensation based upon:

- the number of years it considered the Player to have been registered with Panathinaikos as an amateur;
- Article 5 and Article 6 of Annex 4 of the 2005 Transfer Regulations and the parameters and indicative amounts laid out in FIFA Circular letter no. 959 dated 16 March 2005.

Consequently, on 30 November 2007, the DRC decided that the claim of Panathinaikos was accepted and that Famagusta has to pay the amount of EUR 105.000 to Panathinaikos.

Both parties were notified by fax dated 14 March 2008 of the decision issued by the DRC.

On 3 April 2008, Famagusta filed with the Court of Arbitration for Sport (CAS) the statement of appeal with 2 exhibits.

On 14 April 2008, Famagusta filed its appeal brief.

On 7 May 2008, Panathinaikos filed its answer, with 14 exhibits.

On 21 October 2008, upon request of the CAS, FIFA produced the file regarding the Appealed Decision.

On 28 January 2009, at the request of the CAS, FIFA provided the Panel with a copy of the FIFA Circulars, which set out the categories in which each association was asked to allocate its clubs in accordance with Article 4 para 1 of Annex 4 of the 2005 Transfer Regulations.

By letter dated 18 February 2009 Panathinaikos provided the Panel with a reaction on the documents received from FIFA.

On 31 March 2009, the CAS issued an order of procedure, which was signed by both Famagusta and Panathinaikos.

The hearing was held in Lausanne on 29 April 2009, following which the Panel invited both parties to provide the Panel its comments with regard to the requisite established under Annex 4, Article 6 para 3 of the 2005 Transfer Regulations.

Famagusta provided its comments by letter dated 5 May 2009 and Panathinaikos provided its comments by letter dated 15 May 2009.

In its submissions, Famagusta defines FIFA Regulations, subsequently Swiss law as applicable to the present dispute.

Famagusta further submits the following request for relief:

- a) that the Panel annuls the decision of the DRC and establishes that no training compensation is due;
- b) that Panathinaikos is condemned to pay the costs of this procedure and to contribute in the legal expenses of Famagusta.

On the other side, Panathinaikos argues that in addition to FIFA Statutes, Greek law is to apply because Panathinaikos *“is a Greek club and the issue at hand concerns a Greek citizen and player. The dispute results from the training compensation of a Greek player who was trained and formed by a Greek club in Greece according to a contract which was approved by the HFF”*.

Panathinaikos submitted to the Panel the following prayers for relief:

- a) the decision rendered on 30 November 2007 of the Dispute Resolution Chamber of FIFA is upheld, the appeal filed by Anorthosis Famagusta FC is rejected.
- b) Anorthosis Famagusta is to bear all the costs of this arbitration and should be ordered to contribute to the Appellant’s legal and other costs.

LAW

CAS Jurisdiction

1. The jurisdiction of the CAS, which is not disputed, derives from Articles 60-62 of the FIFA Statutes (in their version entered into force on 1 August 2007) and R47 of the Code, and it is further confirmed by the order of procedure duly signed by both parties.
2. It follows that the CAS has jurisdiction to decide the present dispute.
3. Under Article R57 of the Code, the Panel has full power to review the facts and the law. The Panel has exercised its right under this provision.

Applicable Law

4. Article R58 of the Code reads as follows:
“The Panel shall decide the dispute according to the applicable regulations and 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, the application of which the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision”.
5. Then, Article 60 para. 2 of the FIFA Statutes provides as follows:
“The 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”.
6. In the present matter, the parties have not agreed on the application of any particular law. Therefore, the rules and regulations of FIFA shall govern primarily, whereby Swiss law shall apply in the event the interpretation or construction of the FIFA rules and regulations is required. The Panel observes that the “applicable regulations” are indeed all FIFA rules material to the dispute at stake, including in particular the 2005 Transfer Regulations entered into force on 1 July 2005.

Admissibility

7. The appeal was filed within the deadline provided by Article 61 para 1 of the FIFA Statutes (version 2007) and stated in the decision of the FIFA DRC, ie, within 21 days after notification of such decision. It complied with all other requirements of Article R48 of the Code.
8. It follows that the appeal is admissible.

Procedural motions

9. Panathinaikos argues that Famagusta presented two new arguments during the hearing, which arguments Famagusta did not raise in front of the DRC and were not mentioned in its written submissions. Therefore Panathinaikos raises an objection and requests the Panel not to take these arguments in consideration.
10. The Panel points out that Article R56 of the CAS Code is applicable. Article R56 of the CAS Code reads as follows:
“Unless the parties agree otherwise or the President of the Panel order otherwise on the basis of exceptional circumstances, the parties shall not be authorized to supplement their argument, nor to produce new exhibits, nor to specify further evidence on which they intend to rely after the submission of the grounds for the appeal and of the answer”.
11. The Panel notes that Famagusta first supplemented its argument by stating that the claim for training compensation before the DRC was time-barred, because the procedure at the DRC started more than 2 years after the Player completed his training period at Panathinaikos on 20 July 2004.
12. The Panel finds that Famagusta did not mention this argument in the proceedings at the DRC nor in its written submissions at CAS. To raise a new issue at the hearing (about the prescription) Famagusta would have needed the consent of Panathinaikos, but Panathinaikos did not approve it. It would therefore be to the President of the Panel to decide whether there are such exceptional circumstances to justify the late issue of prescription raised by Famagusta. The President of the Panel notes that Famagusta did not refer, nor prove any exceptional circumstances to justify the admissibility of this new issue. As a result the President of the Panel does not accept the new issue of prescription.
13. However, if the Panel had to decide on this issue of prescription – *quod non* – the Panel refers to Article 25 para 5 of the 2005 Transfer Regulations, which article reads as follows:
“The Players’ Status Committee, the Dispute Resolution Chamber, the single judge or the DRC judge (as the case may be) shall not hear any case subject to these Regulations if more than two years have elapsed from the event giving rise to the dispute. Application of this time limit shall be examined ex officio in each individual case”.
14. Pursuant to Article 25 para 5 of the 2005 Transfer Regulations the two years term starts from the date of the event giving rise to the dispute, which was the signing of the contract by the Player with Famagusta on 6 August 2006. Panathinaikos filed its claim for training compensation at the DRC on 20 October 2006. The Panel concludes that the claim for training compensation by Panathinaikos before the DRC was within the time limit of two years and therefore not time-barred.
15. As to the second issue the Panel remarks that Famagusta submitted in its Appeal Brief that according to Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations a training club is not entitled to training compensation if the former club does not offer the player a contract. At the

hearing Famagusta stated that pursuant to the mentioned Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations, Panathinaikos has lost its entitlement to training compensation, because Panathinaikos did not offer the player a contract in writing via registered mail at least 60 days before the expiry of his current contract of an equivalent financial value as the current one.

16. To assess whether Famagusta raised a new issue at the hearing as meant in Article R56 of the CAS Code, the Panel observes that at the hearing Famagusta did not change its ground for appeal (Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations), but changed its interpretation of how to apply Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations to conclude that Panathinaikos should not be entitled to training compensation. In the view of the Panel an example of raising a new issue could be to supplement the written submissions at the hearing referring to the application of another FIFA-rule or article not mentioned before. In the case at hand there is no new issue, because Famagusta expressly mentioned the applicability of Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations in its Appeal Brief. In the course of the procedural debate at CAS both Appellant and Respondent have the possibility to develop and clarify their arguments. However, Article R56 of the CAS Code requires that the Appellant remains within the limits of the legal dispute set by the submission of the grounds for appeal in the Appeal Brief. As mentioned above the Panel is of the opinion that Famagusta at the hearing has developed and clarified this ground for appeal as already mentioned in the Appeal Brief, specifically within the scope of Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations. Therefore Famagusta remained within the limits of the legal dispute set by the submission of the grounds for appeal. For all the above reasons, the Panel is of the view that the procedural motion of Panathinaikos on this issue must be dismissed.
17. The Panel refers also to Article R57 para 1 of the CAS Code which reads as follows:
“The Panel shall have full power to review the facts and the law. It may issue a new decision which replaces the decision challenged or annul the decision and refer the case back to the previous instance. Upon transfer of the file, the President of the Panel shall issue directions in connection with the hearing for the examination of the parties, the witnesses and the experts, as well as for the oral arguments. He may also request communication of the file of the federation, association or sports-related body, whose decision is the subject of the appeal. Articles R44.2 and R44.3 shall apply (...).”
18. Under article R57 of the CAS Code, the Panel’s scope of review is fundamentally unrestricted. It has full power to review the facts and the law. The Panel must, therefore, be accorded the unrestricted right to examine not only the procedural aspects of an appealed decision, but also, and above all, to review and evaluate all facts and legal issues involved in the dispute. As to any interpretation presented by the parties in its written submissions and at the hearing about the application of Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations, it lies at the discretion of the Panel to assess their relevance.

Relevant FIFA Rules on Training Compensation

19. Article 20 of the 2005 Transfer Regulations reads as follows:

“Training Compensation shall be paid to a player’s training club(s): (1) when a player signs his first contract as a Professional, and (2) on each transfer of a Professional until the end of the Season of his 23rd birthday. The obligation to pay Training Compensation arises whether the transfer takes place during or at the end of the player’s contract. The provisions concerning Training Compensation are set out in annex 4 of these Regulations”.

20. Article 1.1 of Annex 4 to the 2005 Transfer Regulations reads as follows:

“A player’s training and education takes place between the ages of 12 and 23. Training Compensation shall be payable, as a general rule, up to the age of 23 for training incurred up to the age of 21, unless it is evident that a player has already terminated his training period before the age of 21. In the latter case, Training Compensation shall be payable until the end of the Season in which the player reaches the age of 23, but the calculation of the amount payable shall be based on the years between 12 and the age when it is established that the player actually completed his training”.

21. Article 2 of Annex 4 to the 2005 Transfer Regulations reads as follows:

“Training Compensation is due:

- i) when a player is registered for the first time as a Professional; or,*
- ii) when a Professional is transferred between clubs of two different Associations (whether during or at the end of his contract) before the end of the Season of his 23rd birthday.*

Training Compensation is not due:

- i) if the Former Club terminates the player’s contract without just cause (without prejudice to the rights of the previous clubs); or*
- ii) if the player is transferred to a Category 4 club; or*
- iii) if a Professional reacquires Amateur status on being transferred”.*

22. Article 6 of Annex 4 to the 2005 Transfer Regulations reads as follows:

“Special Provisions for the EU/EEA:

- 1. For players moving from one Association to another inside the territory of the EU/EEA, the amount of Training Compensation payable shall be established based on the following:*
 - a) If the player moves from a lower to a higher category club, the calculation shall be based on the average of the training costs of the two clubs.*
 - b) If the player moves from a higher to a lower category, the calculation shall be based on the training costs of the lower category club.*
- 2. Inside the territory of the EU/EEA, the final Season of training may occur before the Season in which the player had his 21st birthday if it is established that the player completed his training before that time.*
- 3. If the Former Club does not offer the player a contract, no Training Compensation is payable unless the Former Club can justify that it is entitled to such compensation. The Former Club must offer the player*

a contract in writing via registered mail at least 60 days before the expiry of his current contract. Such an offer shall furthermore be at least of an equivalent value to the current contract. This provision is without prejudice to the rights to Training Compensation of the player's previous club(s)".

Discussion

A. *The General Principle:*

23. As a general principle, training compensation must be paid to a player's training club(s) when a player signs his first professional contract and on each further transfer until the end of the football season of his 23rd birthday (Article 20 of the 2005 Transfer Regulations).
24. The rationale of the above general principle is explained in the FIFA Principles for the amendment of the FIFA rules regarding international transfers, agreed in 2001 by FIFA, UEFA and the European Commission:
"In order to promote player talent and stimulate competition in football it is recognised that clubs should have the necessary financial and sportive incentives to invest in training and education of young players".
25. The provisions concerning training compensation are set out in Annex 4 of the 2005 Transfer Regulations.
26. In this case, the Player has played as an amateur with Panathinaikos for 4½ seasons. He then signed his first professional contract with Panathinaikos. After 2 seasons the professional player was transferred from the Greek club Panathinaikos to the Cyprus club Famagusta. At the moment of the transfer, he was under the age of 23. It is evident that in principle, in accordance with Article 20 of the 2005 Transfer Regulations, Panathinaikos would be entitled to the payment of training compensation. However, Annex 4 of the 2005 Transfer Regulations sets out certain exceptions to such general principle.

B. *The EU/EEA Exception to the General Principle*

27. Article 6 para. 3 of Annex 4 to the 2005 Transfer Regulations (see above at para. 22) sets out an exception which applies specifically to players moving from one football association to another inside the territory of the EU/EEA. In other terms, for transfers occurring within the EU/EEA – such as that of T., moving from Greece to Cyprus – the Panel is of the opinion that Article 6 para. 3 is a *lex specialis*, to be read as qualifying any general principle elsewhere in the regulations dealing with the obligation to pay training compensation (CAS 2006/A/1152).

C. *Application of Article 6 para. 3 of Annex 4 to the 2005 Transfer Regulations*

28. Article 6 para. 3 of Annex 4 of the 2005 Transfer Regulations sets out certain requirements which the training club must meet in order to retain a right to training compensation if a player moves to another club from one Association to another inside the territory of the EU/EEA:
- (i) an offer for a new contract, at least 60 days before the expiry of the current contract;
 - (ii) a notice of the offer sent by registered mail, at least 60 days before the expiry of the current contract;
 - (iii) financial terms of the offer at least as favourable as those in the current contract.
29. If the training club does not offer the Player a contract, no training compensation is payable unless the training club can justify that it is entitled to such compensation.
30. In the Commentary by FIFA on the 2005 Transfer Regulations, FIFA explains the obligations mentioned in Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations as follows: (A) *“in order to safeguard its entitlement to training compensation and demonstrate its real intention to continue its relationship with the player concerned, the former club must offer the player a contract in writing via registered mail at least 60 days before the expiry of his current contract. The offer in the new contract shall at least be of an equivalent value to the current contract, otherwise it is as if the club did not offer a contract at all, with the consequence that if the player moves to another club within the EU/EEA, no training compensation is payable to the former club”*. (B) *“if the former club does not offer a professional player a new employment contract, this club loses its entitlement to training compensation unless it can justify that it is entitled to such compensation. This justification may be very difficult to prove and limited to extraordinary circumstances to decide on the matter at hand (e.g.: if a club descends to a lower division in which it is not entitled to register players as professionals, this club will not be in a position to offer an employment contract to young players. However, it will not forfeit its entitlement to claim for training compensation from the player’s new club)”*.
31. Accordingly, in the Panel’s opinion, the rationale of the above provision is to ensure that the former club has no entitlement to training compensation if the former club does not offer a professional player a new contract in writing via registered mail at least 60 days before the expiry of the current contract. If the training club fails to meet with this obligation, the training club loses its entitlement to training compensation unless it can justify that it is entitled to training compensation, which justification is limited to extraordinary circumstances to decide on the matter at hand.
32. The Panel notes that this provision is to protect both clubs and players. Therefore it is important that the mentioned formalities in this provision are respected on a strict basis.
33. The first question to be resolved is whether the contract between the Player and Panathinaikos expired on 30 June 2006. The Panel observes that the employment contract between the Player and Panathinaikos was valid from 6 July 2004 to 30 July 2005 and was extended by mutual consent until 30 June 2006. In January 2006 the Player and Panathinaikos entered into oral negotiations regarding a new employment contract (from January 2006 until 30 June 2009) with the same financial terms. It is undisputed that these negotiations did not result in a new

employment contract. On 29 May 2006 Panathinaikos delivered to the Player a statement of unilateral renewal dated 29 May 2006 for the period from 1 July 2006 until 30 June 2007. This statement provides as follows: *“as you know our contract between us dated 6 July 2004, expires on 30 June 2006 after the ultimate unilateral renewal. We declare to you that we execute the right that is provided to us (...).”*

34. The Panel notes that even Panathinaikos in its own statement of unilateral renewal to the Player explicitly confirms that the contract expires on 30 June 2006. With this confirmation by Panathinaikos to the Player, the Panel has no doubt that both parties were fully aware of the fact that the contract expired on 30 June 2006. Therefore the Panel concludes that the contract expired on 30 June 2006.
35. The second question to be answered is whether Panathinaikos had to offer the Player a new contract in writing via registered mail at least 60 days before the expiry of the contract, to be entitled to training compensation. Panathinaikos argues that they did not need to offer a new contract because there was already a contract in place, provided with a right for an extension into the 2007 season. However in the Panel's opinion the alleged right of Panathinaikos to a unilateral renewal of the contract for a new season does not have any significance regarding the question whether training compensation is due because the contract expired on 30 June 2006. Panathinaikos argues further that the Player accepted the first extension of the contract for the season 2005/2006, the player never contested the validity of neither the contract, nor the extension sent to him in May, so there was no need to make any additional offer in addition to the existing contract. Also on this argument the Panel notes it has no relevance with regard to determine the right for training compensation. These arguments and issues about the validity of the contract with its unilateral renewal options and/or a possible breach of contract by the Player have to be discussed between the Player and Panathinaikos in front of the competent bodies of FIFA. As to the interpretation asserted by Panathinaikos, the Panel observes that Panathinaikos apparently did not start proceedings at the FIFA DRC for a breach of contract by the Player within the two-years time-limit mentioned in Article 25 par 5 of the 2005 Transfer Regulations.
36. The Panel points out that the negotiations in January 2006 between the Player and Panathinaikos obviously did not result in a new employment contract and both parties were aware (or at least should have been aware) that the contract expired on 30 June 2006. In the light of these circumstances the Panel remarks that pursuant to Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations Panathinaikos had to offer the player a new contract in writing via registered mail at least 60 days before the expiry of the current contract, to be entitled to training compensation. It is established that Panathinaikos did not meet these requirements. Even provided that the statement of unilateral renewal dated 29 May 2009 must be seen as an offer in writing, the Panel observes that this statement did not satisfy the obligations set forth in Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations, because it was not sent to the Player via registered mail at least 60 days before the expiry of the current contract.
37. The third question to be resolved is whether Panathinaikos – although it did not meet with the above mentioned obligation – can justify that it is entitled to training compensation. As stated

by the FIFA Commentary on this provision this justification may be very difficult to prove and is limited to extraordinary circumstances to decide on the matter at hand. The Panel is of the opinion that Panathinaikos failed to prove such extraordinary circumstances.

38. The consequence of not fulfilling the obligations of Article 6 para 3 of Annex 4 of the 2005 Transfer Regulations is expressly stated in this provision and its Commentary, and is known to the parties (CAS 2003/O/481; CAS 2008/A/1621). Therefore to apply this rule is not an excess of formalism. Strict application of this "*lex specialis*" is required to emphasise the meaning and intent of the provision, otherwise this provision becomes a dead letter. It cannot be forgotten, as it has been well established by CAS jurisprudence, that the task of a CAS panel "*is not to revise the content of the applicable rules but only to apply them*" (CAS 2005/A/955&956).
39. As a consequence, the Panel holds that Panathinaikos is not entitled to training compensation for the Player.

Other prayers for relief

40. The above conclusion, finally, makes it unnecessary for the Panel to consider the other requests submitted by the parties to the Panel. Accordingly, all other prayers for relief are rejected.

The Court of Arbitration for Sport rules:

1. The appeal filed by Anorthosis Famagusta FC on 3 April 2008 is upheld and the Decision issued on 30 November 2007 by the FIFA Dispute Resolution Chamber is reversed.
 2. PAE Panathinaikos FC is not entitled to training compensation for the transfer of the player T.
 3. All other motions or prayers for relief are dismissed.
- (...).