

**Decision**  
of the  
**adjudicatory chamber**  
of the  
**FIFA Ethics Committee**

Mr Vassilios Skouris [GRE], Chairman  
Ms Margarita Echeverria [CRC], Member  
Mr Melchior Wathelet [BEL], Member

taken on 26 July 2019

in the case of:

**Mr Ricardo Teixeira [BRA]**

**Adj. ref. no. 14/2019**  
(Ethics 150972)

## I. Inferred from the file

1. Mr Ricardo Teixeira (hereinafter "*Mr Teixeira*" or "*the official*"), Brazilian national, has been a high-ranking football official since 1989, most notably the president of the Confederação Brasileira de Futebol (CBF) from 1989 until 2012. He was a member of the FIFA Executive Committee from 1994 until 2012 and a member of the CONMEBOL Executive Committee. Additionally, he was a member of several standing committees of FIFA, such as the Organising Committee for the FIFA Confederations Cup™, Organising Committee for the FIFA World Cup™, Referees Committee, Marketing and TV Committee, Futsal and Beach Soccer Committee, Ethics Committee and Committee for Club Football.
2. On 27 May 2015, the United States Department of Justice (hereinafter "*DOJ*") issued a press release relating to the Indictment of the United States District Court, Eastern District of New York also dated 27 May 2015 (hereinafter "*the Indictment*"). In the Indictment, the DOJ charged several international football executives with "*racketeering, wire fraud and money laundering conspiracies, among other offenses, in connection with their participation in a twenty-four-year scheme to enrich themselves through the corruption of international soccer*". The Indictment was followed by arrests of various persons accused therein, executed by state authorities in Europe, South America and the United States of America.
3. A Superseding Indictment of the United States District Court (hereinafter "*the Superseding Indictment*") dated 25 November 2015 followed the Indictment of 27 May 2015. In the frame of the Superseding Indictment, additional football officials were included in the list of defendants charged with criminal offences in relation to the scheme described in the Indictment. On 3 December 2015, the United States Department of Justice published a press release in relation to the Superseding Indictment. As per that media release, Mr Teixeira had been added to the list of defendants.
4. The official press release further indicated that Mr Teixeira had been charged for acts of racketeering, wire fraud and money laundering conspiracy. The infringements referred in the Indictment occurred in or about and between 2006 and 2012. This timeframe coincides with the time in which Mr Teixeira was an official of the CBF and FIFA.
5. Based on the above, the then Chairman of the investigatory chamber of the FIFA Ethics Committee (hereinafter "*the investigatory chamber*"), determined that there was a *prima facie* case that Mr Teixeira had committed violations of the FIFA Code of Ethics, 2012 edition (hereinafter "*2012 FCE*") (cf. art. 64 par. 1 of the 2012 FCE). The then Chairman of the investigatory chamber decided to lead the investigation proceedings as the chief of the investigation (cf. art. 65 of the 2012 FCE). On 27 May 2015, Mr Teixeira was notified, pursuant to arts. 63 par. 1 and 64 par. 1 of the 2012 FCE, that investigation proceedings under ref. no. 150972 had been opened against him relating to possible violations of arts. 13, 14, 15, 16, 17, 18, 19, 20, 21, 22 and 25 of the 2012 FCE.

6. At the occasion of the 67<sup>th</sup> FIFA Congress, Ms Maria Claudia Rojas was elected as chairperson of the investigatory chamber, replacing Dr Cornel Borbély as chairman and member of said chamber.
7. With regard to the procedural history before the investigatory chamber, reference is made to the relevant section in the final report.
8. On 28 May 2019, the appointed chief of investigation, Ms Janet Katisya, informed Mr Teixeira that the investigation proceedings had concluded and that the relevant final report (hereinafter "*the final report*") was therefore being submitted to the attention of the Chairperson of the adjudicatory chamber of the FIFA Ethics Committee (hereinafter "*the adjudicatory chamber*") in accordance with art. 65 of the FCE, 2018 edition ("*FCE*").
9. On 29 May 2019, Mr Vassilios Skouris – the chairperson of the adjudicatory chamber (hereinafter "*the Chairperson*"), opened adjudicatory proceedings against Mr Teixeira in accordance with art. 68 par. 3 of the FCE. Mr Teixeira was also provided with a copy of the final report and its enclosures, and informed of the deadlines within which he would have to provide his position on the final report and to request a hearing.
10. By letter dated 6 June 2019, Mr Teixeira's legal representatives requested a hearing and an extension of the deadlines to provide a position.
11. By letter of the same date, Mr Teixeira was informed that his request for a hearing had been granted and that such hearing was scheduled to take place between 22 – 26 July 2019. Furthermore, the Chairperson of the adjudicatory chamber extended the deadline to provide his position on the final report until 28 June 2019.
12. On 20 June 2019, Mr Teixeira was informed that the hearing would take place on 26 July 2019 at 14:00 pm at the Home of FIFA in Zurich.
13. On 25 June 2019, Mr Teixeira was provided with the procedural outline of the hearing and the composition of the panel.
14. By letter dated 28 June 2019, Mr Teixeira provided his statement of defence.
15. On 8 July 2019, Mr Teixeira was informed that the attachments mentioned in his position had not been enclosed. Mr Teixeira was reminded that any enclosures and other documents relied upon or mentioned in his position would have to be submitted in advance of the hearing. As a result, Mr Teixeira was provided with a final opportunity to provide such by 12 July 2019.
16. By letter dated 13 July 2019, Mr Teixeira provided the abovementioned enclosures.

17. By letter dated 23 July 2019, Mr Teixeira's legal representatives informed that Mr Teixeira was in "delicate health" and informed "*it will not be possible for him to testify at the hearing scheduled for this Friday, the defense requires the postponement of the hearing*".
18. On 24 July 2019, Mr Teixeira was informed that his legal counsel would be allowed to represent him at the hearing. In view of the legal certainty to all involved parties, the chairman intended to proceed with efficiency and expediency and considered the postponement of the hearing as causing a delay and would cause further organizational issues. The request was therefore dismissed.
19. On 26 July 2019, a hearing before the adjudicatory chamber was held at the Home of FIFA in Zurich. Mr Teixeira did not attend the hearing but was represented by his legal representatives.

## **II. and considered**

### **A. Applicability of the FCE *ratione materiae* (art. 1 of the FCE)**

1. The adjudicatory chamber notes that, according to the final report of the investigatory chamber on the present matter, there are several indications of potential improper conduct in terms of the FCE by the official. In particular, during the investigations, possible violations of the relevant provisions of the FCE related to general rules (art. 13), loyalty (art. 15), conflicts of interest (art. 19), offering and accepting gifts or other benefits (art. 20) and bribery (art. 27), as well as their analogous provisions in the 2012 edition of the FCE, have been identified. The factual circumstances raise, without any doubt, questions of potential misconduct in terms of the FCE.
2. Consequently, the FCE is applicable to the case according to art. 1 FCE (*ratione materiae*).

### **B. Applicability of the FCE *ratione personae* (art. 2 of the FCE)**

3. According to art. 2 FCE, the Code shall apply, *inter alia*, to "*officials*". The definitions section of the current FCE does not contain a definition of the term "*official*" but refers to the definitions section in the FIFA Statutes.
4. By virtue of his various positions within FIFA and CBF mentioned previously (cf. par. I.1 above), Mr Teixeira was an official within the meaning of the definition given in no. 13 of the definitions section in the FIFA Statutes during the period presently relevant (2006 – 2012).
5. As a consequence, at the time the relevant actions and events occurred, and in view of Mr Teixeira's position in football at the time, the FCE applies to the official according to art. 2 of the FCE (*ratione personae*).

### **C. Applicability of the FCE *ratione temporis* (art. 3 of the FCE)**

6. The relevant events took place between 2006 and 2012, at a time before the FCE came into force. With regard to the applicability of the FCE in time, art. 3 of the FCE stipulates that the FCE shall apply to conduct whenever it occurred. Accordingly, the material rules of the FCE shall apply, provided that the relevant conduct was sanctionable at the time (with a maximum sanction that was equal or more) and unless the 2012 or 2009 editions of the FCE would be more beneficial to the party (*lex mitior*).
7. In this context, following the relevant case law and jurisprudence, the adjudicatory chamber notes that the spirit and intent of the 2004, 2006, 2009 and 2012 editions of the FCE (which were applicable in the relevant period 2006 – 2012) is duly reflected in the below articles of the FCE, which contain equivalent provisions:
  - Art. 27 of the FCE has a corresponding provision in the 2012 FCE (art. 21), in the 2009 FCE (art. 11), in the 2006 FCE (art. 12) and in the 2004 FCE (art. 7);
  - Art. 20 of the FCE has a corresponding provision in the 2012 FCE (art. 20), in the 2009 FCE (art. 10), in the 2006 FCE (art. 11) and in the 2004 FCE (art. 6);
  - Art. 19 of the FCE has a corresponding provision in the 2012 FCE (art. 19), in the 2009 FCE (art. 5), in the 2006 FCE (art. 8) and in the 2004 FCE (art. 9);
  - Art. 15 of the FCE has a corresponding provision in the 2012 FCE (art. 15), in the 2009 FCE (art. 9), in the 2006 FCE (art. 10) and in the 2004 FCE (art. 5);
  - Art. 13 of the FCE has a corresponding provision in the 2012 FCE (art. 13), in the 2009 FCE (art. 3), in the 2006 FCE (art. 3) and in the 2004 FCE (art. 1 par. 1; art. 2 par. 1; art. 3 par. 1; art. 4 par. 1).
8. In consideration of all the above, the adjudicatory chamber concludes that the different FCE editions cover the same offence and that the maximum sanctions in the FCE are equal or less. Furthermore, from a material point of view, the adjudicatory chamber considers that none of the provisions would be more beneficial to the accused (principle of "*lex mitior*"), since their application would lead to the same result.
9. Consequently, the FCE is applicable to the case according to art. 3 of the FCE (*ratione temporis*).

### **D. Jurisdiction of the FIFA Ethics Committee**

10. The scope of jurisdiction of the FIFA Ethics Committee is defined in art. 30 of the FCE, which is more restrictive compared to the equivalent provisions in the previous editions of the FCE.
11. Art. 30 of the FCE defines a primary (par. 1) and subsidiary (par. 2) competence of the FIFA Ethics Committee. At present, the competence of the FIFA Ethics Committee can be deduced from par. 1, which stipulates that if the relevant conduct has been committed by an individual elected, appointed or assigned by FIFA to exercise

a function, the Ethics Committee shall be entitled to investigate and judge the respective matter.

12. In his position, Mr Teixeira claims that FIFA has no jurisdiction “either because the alleged facts under investigation were not practiced because of Mr Teixeira's position at FIFA, or because the facts occurred after the beginning of 2012, when Mr. Teixeira has resigned from any position in football”.
13. The adjudicatory chamber notes that the relevant conduct has been committed in the period 2006 – 2012 (according to the Indictment, the Superseeding Indictment and the other various evidence mentioned in the final report), as will be presented in the following section, at a time when Mr Teixeira was a member of various FIFA committees (cf. par. I.1 above).
14. Consequently, the FIFA Ethics Committee is entitled to judge his conduct as per art. 30 par. 1 of the FCE.

## **E. Assessment of potential violations of the FCE committed by Mr Teixeira**

### **a) Possible violation of art. 27 FCE (Bribery)**

#### **1. The relevant facts**

15. The official may have violated art. 27 of the FCE in connection with the following schemes:
  - A. CONMEBOL Copa Libertadores “Scheme #2” [Final Report, pp. 8 et seqq.]
16. From around 1999 to 2015, the broadcasting company [...] (hereinafter “[Company 1]”), a subsidiary of a production company named [...] (hereinafter “[Company 2]”), held – by virtue of several contracts with CONMEBOL – the exclusive worldwide broadcasting rights for the Copa Libertadores, the Copa Sudamericana and the Recopa Sudamericana editions between 2000 and 2020. In or about 2005, [A] acquired an ownership share in [Company 2] and took care of the day-to-day operations.
17. The agreements between [Company 1] and CONMEBOL were made through various contracts, contract amendments and extensions that were supported, approved and, some of them, even signed by Mr Teixeira, in his capacity as member of the CONEMBOL Executive Committee (and president of CBF).
18. In particular, [A] testified the following course of events:
  - A bribe payment of USD 600,000 per year was paid to Mr Teixeira in exchange for his support to [Company 1] contract in respect of Copa Libertadores;

- As to how Mr Teixeira would receive said bribe payment, [A] stated “*Riccardo Teixeira had very unusual and weird banking, or financial houses instructions*”;
  - [A] explained that “*weird that I've never seen and other people in [Company 2] were not aware; like destinations in Middle East, in far Asia, in Andorra, in Europe, and always with beneficial owners that were very common names in Chinese or in each region, which was impossible to know who it was. We bump and had many problems with the banks that didn't want to send money from time to time to these exotics destinations*”;
  - The instructions to make the payments were made by Mr Teixeira, Mr Alexandre Silveira (Mr Teixeira’s assistant at CBF) and Mr Marco Teixeira (uncle of Mr Teixeira and former Secretary General of CBF);
  - Mr Teixeira resigned in 2012 due to allegations of bribe payments and undergoing criminal investigations in Brazil because of criminal acts in Brazil linked with the organization of 2014 FIFA World Cup in Brazil;
  - At the time of Mr Teixeira’s resignation, he was receiving a bribe payment of USD 600,000 per year in connection with the Copa Libertadores' contract;
  - In April 2012, Mr Teixeira “*called Julio Grondona and explained him that Marco Polo Del Nero and José Maria Marin were traveling to Buenos Aires, Argentina, that he wanted them to have the same empowerment and decision-making together with Argentina and CONMEBOL's decision and that regarding the Copa Sudamericana and Libertadores TV rights they were going to receive, but he was collecting \$600,000 per year starting in 2012*”;
  - The bribery scheme involving CONMEBOL officials has existed for many years (“*same as in the Teixeira’s days*”). He described the involvement of Mr Leoz, former CONMEBOL president (“*instructions or a letter was given to Nicolas Leoz and he would give the wire instructions to CONMEBOL, [...] send the money or give the instructions for [Company 1] to send the money*”).
19. [A], [B] (a long-time employee of [Company 2] responsible for transfer payments and keeping track of such, by means of ledgers) and [C] (owner of sports marketing company [Company 3]) confirmed the relevant payment in their testimonies given as part of the US DOJ proceedings. Furthermore, various documentary evidence (ledgers prepared by [B], recordings, Mr Silveira’s interview) also attest the aforementioned payments which were made via offshore companies and black market brokers in order to conceal Mr Teixeira’s identity.
20. In conclusion, for the scheme in relation to the Copa Libertadores, Mr Teixeira accepted to receive a total amount of USD 4,200,000 from 2006 until 2012.

*B. CONMEBOL / CONCACAF Copa America [Cf. Final Report p. 16 et seqq.]*

21. In or around June 2010, a company named [...] (hereinafter “[Company 4]”) – owned and controlled by [D] and [E] – entered into an agreement with CONMEBOL,

at a time when Mr Teixeira was a member of the Executive Committee of the confederation, and therefore approved such contract. According to this agreement, [Company 4] became the exclusive agent to commercialize the media and marketing rights for the 2015, 2019 and 2023 editions of the Copa América. When [Company 3] became aware of this agreement, they filed a lawsuit against CONMEBOL, CONMEBOL officials and [Company 4] in the United States.

22. In order to settle this legal dispute, [Company 3], [Company 4] and [Company 2] agreed to acquire the commercial rights for the Copa América jointly. To that end, they created the company [...] (hereinafter "*[Company 5]*") to formally engage with CONMEBOL. [Company 5] was established on 21 May 2013; [Company 3], [Company 4] and [Company 2] each held a one-third interest in the company.
23. Before that, in or around March 2013, [A] ([Company 2]), [D] and [E] ([Company 4]) and [C] ([Company 3]) met in Buenos Aires. At that meeting, [C] was informed by the other meeting participants that [Company 4] and [Company 2] had agreed to make regular bribe payments to CONMEBOL officials in connection with the Copa América rights. Consequently, [Company 3] was asked to contribute USD 10 million towards the costs (which included the bribes) which had incurred to that date, to which [C] agreed. [Company 3] paid the relevant sum as follows: On 17 June 2013, [Company 3] transferred USD 5 million to a company called "*[Company 6]*", an affiliate of [Company 4]. Also on 17 June 2013, [Company 3] wired USD 5 million to a company named "*[Company 7]*", an affiliate of [Company 2]. The respective payments were made under the guise of fictitious "*advisory agreements*" between these companies.
24. [A] testified the following:
  - Around April/May of 2010 [D], owner of [Company 4], requested [A] "*to obtain Nicholas Leoz, Julio Grondona and Riccardo Teixeira's support to terminate the [Company 3] contract and to get the long-term contract with [Company 4]*";
  - The proposal of [Company 4] to terminate the contract with [Company 3] involved a payment of a bribe by said company to Mr Teixeira of USD 3 million per Copa America edition, being USD 1 million paid at the signature of the contract and the remaining (USD 2 million) before the first Copa America took place;
  - An agency agreement was signed in 2010 between [Company 4] and CONMEBOL, where [Company 4] represented CONMEBOL, selling sponsorship and selling TV rights, offering CONMEBOL a minimum guarantee and sharing in a larger proportion to CONMEBOL, and in a small proportion to the agent, the revenues above that minimum guarantee;
  - The payment of USD 1 million bribe payment to be made to Mr Teixeira due to the signature of the agency agreement was delayed until 2011. Indeed, [A] received "*instructions from Riccardo Teixeira and from Julio Grondona to get that \$1 million paid to Julio Grondona instead of to Riccardo Teixeira*";
  - Then [A] explained the reason why that USD 1 million payment was made to Mr Grondona (president of the Argentinian Football Association, member of the



CONMEBOL Executive Committee and vice-president of FIFA at the relevant time/period) instead to Mr Teixeira:

*"I was called to Grondona's apartment in the City of Buenos Aires in January 2011 and he had a telephone conversation with Riccardo Teixeira. And when he got off he told me that the \$1 million owed to Riccardo Teixeira should be paid to him.*

*Q And what reason, if any, did he give you for that?*

*A He told me, he explained me that Riccardo Teixeira owe him \$1 million because Julio Grondona voted for Qatar 2022 as the hosting nation of the World Cup.*

*Q And based on your conversations with Julio Grondona, which CONMEBOL officials were to receive money for their votes in connection with the Qatar selection?*

*A Riccardo Teixeira, Nicolás Leoz and Julio Grondona himself".*

- In a nutshell, the USD 1 million was part of the total money committed, promised to Mr Grondona, for him voting for Qatar 2022;
- For the 2015 Copa America edition, [A] was owing to Mr Teixeira USD 2 million to be paid before June 2015 when the Copa America was going to start;
- [A] confirmed to [D] that his company paid the bribe of USD 1 million each to Mr Teixeira, Mr Leoz and Mr Grondona;
- During a meeting in June 2012 in Buenos Aires, Argentina, [A] and football officials (Mr Grondona, Mr Del Nero, Mr Marin, Mr Marcelo Campos Pinto) agreed that *"that there was still \$2 million for that concept to be paid to Teixiera, that he was going to collect before June 2015, before the Copa America 2015. And it was agreed that those \$2 million to be paid in June 2015 was going to be paid to Marco Polo Del Nero and José Maria Marin, that they were going to collect those \$2 million to pay a USD 2 million to Mr Del Nero and Mr Marin"*.
- As mentioned above, a lawsuit was filed by [Company 3] against CONMEBOL and [Company 4]; however [Company 3], [Company 4] and [Company 2] found an agreement to settle this dispute and jointly acquired the commercial rights to the Copa America, with the creation of the company [Company 5] to formally engage with CONMEBOL;
- Again, under the [Company 5] contract, bribe payments were agreed to be paid to Mr Teixeira, Mr Del Nero and Mr Marin as follows: USD 3 million for the Copa America 2015 edition. Then Mr Del Nero and Mr Marin would receive USD 3 million for the signature of the contract and USD 3 million for the remaining Copa America edition (2016, 2019, 2023);
- The word *"Brasileiro"* was the nickname that [B] used *"in his way of remembering things, and I understand he started using it for Ricardo Teixeira, and then he kept using it for the replacement or the two person replacing Ricardo Teixeira, Marco Polo Del Nero and Jose Maria Marin"*.

25. [A], [F] (manager of administration of finance from [Company 4]), [C] (owner of [Company 3]), [G] (the chief prosecutor of the Federal Prosecution Service who searched the offices of the company [Company 8]) and [H] (US special agent of the IRS Criminal Investigation Division) confirmed the relevant payment in their testimonies given as part of the US DOJ proceedings. Furthermore, recordings and other evidence attest the aforementioned payments.
26. In conclusion, Mr Teixeira has been offered and accepted the payment of bribes in connection with contracts for the Copa America. In particular, he was offered and accepted a bribe payment of USD 1 million in relation to the initial contract between CONEMBOL and [Company 4] signed in 2010 also by Mr Teixeira. According to [A], this amount was paid in 2011 to Mr Grondona, upon Mr Teixeira's instructions (to offset a debt Mr Teixeira allegedly had towards the former).

C. CBF Copa do Brasil [Cf. Final Report p. 24 et seqq.]

27. From around 1990 to 2009, CBF had assigned the commercial rights in relation to the CBF Copa do Brasil to [C]'s company [Company 3]. On 8 December 2011, however, a competitor of [Company 3] named [...] (hereinafter "[Company 8]"), owned by [I], concluded a contract with CBF to purchase the commercial rights for the editions of the CBF Copa do Brasil from 2015 to 2022.
28. The contract between CBF and [Company 8] led to a dispute between [I] ([Company 8]) and [C] ([Company 3]). In order to settle this dispute, [Company 3] and [Company 8] entered, in August 2012, into an agreement to pool their marketing rights for future editions of the Copa do Brasil (i.e. from 2013 to 2022) and to share the profits equally.
29. In this context, around one month later, [I] informed [C] of the bribe payments he used to pay to Mr Teixeira. In this context, [I] mentioned that he had to increase the bribe when Mr Marin and Mr Del Nero took over Mr Teixeira's position and requested bribe payments as well, in addition to the one that were being paid to Mr Teixeira. [C] agreed to pay 50% of the bribe, i.e. BRL 2 million per year (at that time, approx. USD 988,000), amount which was distributed among Mr Teixeira, Mr Marin, and Mr Del Nero.
30. The following recordings/text messages/e-mails were produced in front of the US court:
  - Phone conversation between [I] and [C] that was held on 24 March 2014. Those recordings evidence the secrecy of the bribe payments ("*let's not talk about this over the phone, because it is very dangerous man [...] to talk about that shit is complicated [I will call you from another phone [...] a safe phone*") being made to Mr Teixeira, Mr Marin and Mr Del Nero in relation to the Copa do Brasil and also the confirmation that they were made by [I] (which had been confirmed by [C] during his US trial testimony);

- Phone conversation between [C] and [J], financial director of [Company 3] that was held on 24 March 2014. According to [C]'s testimony, this phone conversation relates to a BRL 2 million bribe payment that was to be paid by [Company 3] and [Company 8] (BRL 1 million to be paid by each entity) to the abovementioned officials (Mr Teixeira, Mr Marin and Mr Del Nero).
- Phone conversation between [C] and [I] on 28 March 2014. [I] referred that he had a moral commitment of paying a bribe to Mr Teixeira and that *"an equation was created to include more people"*, which [C] confirmed that those people were now three, Mr Teixeira, Mr Marin and Mr Del Nero. Finally, in said recording [I] stated that *"I have my own in my safe and from my handwriting not done by any fucking machine or anyone else. I wrote it myself"*, which [C] confirmed that [I] has written *"on a piece of paper and put it in his safe the non-official commitments that he made"*.
- Three days after the above mentioned phone conversation, [I] sent a text message to [C]. As per this text message, [I] is *"concluding the conversation we had over the phone because he said he was going on a Monday, he was going to open the safe and confirm"*. The content of said text stated that *"Regarding the subject we discussed on the phone, the past was with 1.5. Now combining the past and future added 2.0 as a matter of fact payments"*.
- Email dated 1 April 2014 from [K], employee of [Company 8] that was apparently forward to [C] with the subject *"Important-Brazil's Cup payments"*. Apparently in said e-mail [K] attached the receipts of the above mentioned payments of BRL 2 million, proving that the same were made and stated that *"this situation is embarrassing and leaves us very upset"* and that *"this process is a relationship based on pure trust for all the involved context, which is obvious"*.
- Phone conversation between [I] and [C] on 2 April 2014. In said recording, [I] and [C] are discussing about the payments in connection with the Copa do Brasil contract being BRL 1,5 million or BRL 2 million and that [I] would give BRL 1 million to Mr Marin, who then would share with Mr Del Nero, as was later confirmed by [C] testimony. Later, in said conversation, [I] also stated to [C] that Mr Teixeira receives the same thing as Mr Marin and Mr Del Nero and that *"there is past and present. You have to respect the past because that's when the decision was made. (...) And so they agreed! And we settled it. Present and future"*.
- Recording of a meeting held between [C] and Mr Marin on 30 April 2014 in Miami. In said recording, [C] asked Mr Marin if he has settled everything with [Company 8] regarding the Copa do Brasil. Mr Marin answered that [Company 8] had not paid. During the conversation, Mr Marin informed [C] that he *"will also check with Marco Polo"*, but that this had to be done in person. In addition, when [C] asked whether it was really necessary to continue to pay bribes to Mr Teixeira, Mr Marin, *"[I]t's about time to - to have it coming our way. True or not?"* [C] agreed, stating, *"Of course, of course, of course. That money had to be given to you."* Mr Marin agreed: *"That's it, that's right."*

The above agreements and payments are confirmed by the respective documents (recordings, messages and emails), the testimony of [C] and the handwritten note of [I] retrieved from his safe in Rio de Janeiro.

31. In conclusion, Mr Teixeira, together with Mr Marin and Mr Del Nero, solicited and agreed to receive bribes provided by [Company 8] in connection with Copa do Brasil contracts entered into between CBF, [Company 8] Group and [Company 3] for 2013 to 2022 editions of said event, for an amount of BRL 2 million per year for the period 2013-2022, for a total of BRL 20 million. Of that amount, Mr Teixeira's share was BRL 1 million per year, for a total of BRL 10 million (approximately USD 2,5 million) for the respective period.

*D. Summary of the position of the investigatory chamber*

32. With regard to the investigatory chamber's position on the above-mentioned agreements, promises and payments, reference is made to the pertinent sections of the Final Report (pp. 6 *et seqq.*, in particular the conclusions at p. 16, 23 and 28).

**2. Mr Teixeira's position**

33. In his letter dated 28 June 2019, Mr Teixeira's legal representative provided the following summarized statement of defence:
  - Mr Teixeira was never charged or brought to trial, despite the indictment without evidence and therefore was not able to analyse evidence, exercise cross-examinations and defend himself in the criminal case where the oral evidence (witness testimonies) were collected and produced.
  - Mr. Teixeira vehemently denies all charges, which are no more than assumptions made by US attorneys, without any evidence to support the indictment. He never received bribes or practiced corruption in relation to the facts brought in this case. The accusations are no more than assumptions created by those who, politically, had an interest in the position held by Mr. Teixeira or by people who needed to harm him for his own interests.
  - FIFA has no jurisdiction since the alleged facts were not practiced because of Mr Teixeira's position at FIFA or occurred after the beginning of 2012 when Mr Teixeira resigned from any position in football.
  - Mr Teixeira contests and protests against the veracity and legitimacy of the evidence.
  - Mr Teixeira considers there is an absolute lack of evidence and sense of prosecution, since Mr Teixeira was no longer a football official at the signing of the [Company 5] contract in 2013 or the contract rights for Copa do Brasil.

34. The Adjudicatory Chamber has analyzed and reviewed the case file in its entirety. The summary of Mr Teixeira's position does not purport to include every contention put forth. However, the Adjudicatory Chamber has thoroughly considered in its discussion and deliberations any and all evidence and arguments submitted, even if no specific or detailed reference has been made to those arguments in the outline of Mr Teixeira's position and in the ensuing discussion on the merits.

### **3. Legal assessment**

#### *A. Wording of the relevant provision*

35. With regard to the structure of art. 27 of the FCE, the adjudicatory chamber notes that the actual offence of bribery is laid down in the opening sentence of art. 27 par. 1 of the FCE, both with regard to the offerer ("*offer, promise, give*") and the offeree ("*accept, receive, request or solicit*"). The second sentence specifies the persons who may be involved in the act of bribery. The third sentence is a further specification of the first sentence in view of art. 322<sup>ter</sup> and art. 322<sup>quater</sup> of the Swiss Criminal Code to which there are several analogies.

#### *B. Persons involved*

36. The first two elements set out in art. 27 par. 1 FCE are that (i) the person acting must be bound by the FCE and (ii) the counterpart must be a person within or outside FIFA. As has already been shown (cf. par. II.4 above), Mr Teixeira was an official bound by the FCE at the relevant time. As he solicited and accepted the kickbacks from different third parties (including Messrs [A], [C], and [I], as well as their respective companies), the counterpart condition is also fulfilled *in casu*.

#### *C. Accepting, giving, offering, promising, receiving, requesting or soliciting an advantage*

37. For a violation of art. 27 par. 1 of the FCE to occur, an undue pecuniary or other advantage (see par. II.60 *et seqq.* below) must be accepted, given, offered, promised, received, requested or solicited by the persons involved. Both the acceptance of an offer or a promise on the one hand and of the actual advantage on the other hand constitute acts of bribery and corruption. From a legal perspective, it is therefore not decisive if benefits were actually given (e.g. payments actually made) or received. The exchange of the promise or of the advantage itself does not necessarily have to occur between the offeror and the offeree themselves. This has also been confirmed by CAS in its jurisprudence: "*the timing of promise, not payment is decisive. Bribery occurs when one enters into an agreement to bribe and payment could be agreed to be paid before but actually paid after the event to which it relates*" (CAS award 2014/A/3537 Vernon Manilal Fernando v. FIFA, par. 85)

#### CONMEBOL Copa Libertadores

38. In the adjudicatory chamber's view, there is sufficient evidence that in connection with the CONMEBOL Copa Libertadores, Mr Teixeira accepted payments of

USD 600,000 per year between 2006 and 2012. Among the supporting evidence are the witness testimonies of [A], [B], [C] and Mr Silveiro, the ledgers and payment sheets prepared by [B], as well as recordings and transcripts of phone conversations between [L] (the intermediary that used accounts in the names of offshore corporations to make payments on behalf of marketing companies such as T&T or Traffic) and [C].

39. The Panel takes note of the various arguments brought forward by Mr Teixeira questioning the quality of the witness testimonies, as well as their credibility, and would like to make the following considerations in this respect.
40. First of all, note shall be taken that all testimonies before the US courts were given under oath. This method is a form of evidence with a high probative value, especially if it was given, as in the present case, in the knowledge that willfully false statements were punishable under the applicable law. Accordingly, strong reasons are needed to disregard this kind of evidence; that could be for example a set of circumstances making the statement very unlikely, a poor credibility of the witness or the testimony (the latter in cases of bad faith).
41. The previous engagement of a witness in previous criminal activities or the prospect to cop a plea does not per se remove the personal credibility. The witness's (sole) obligation is testify to the best of his or her recollection; the prospect of a potential reduction of the sanction does not automatically mean that the recollection would be influenced. Moreover, the testimonies were given under penalty of perjury. It would thus seem highly unlikely that a person willfully makes wrong accusations to reduce the sanction, risking that, if contradictory evidence is presented during the trial (which is a notorious occurrence), their situation would be worse than before.
42. As to Mr Teixeira's argument that he did not have the chance to cross-examine the witnesses in the scope of the aforementioned US courts proceedings, the Panel does not consider that this aspect would affect the credibility of the witnesses, nor the quality of their respective testimonies. This is particularly relevant, since Mr Teixeira was allowed to call or summon any of these (or any other) witnesses at the hearing. The adjudicatory chamber considers that it has acted in line with the content of the FCE, as well as with its previous practice and jurisprudence, by indicating to Mr Teixeira his right to present witness testimonies in the scope of the hearing (which he had specifically requested), as well as his responsibility in this respect. In addition, even Mr Teixeira failed to appear in person at the hearing.
43. Moreover, it should be stressed that the relevant witnesses were prominently involved in the bribery schemes and could provide first-hand information; it is not as if they only heard of it from hearsay. For example, [A] was one of the architects of the bribe scheme involving his company [Company 1], and CONMEBOL in relation to the CONMEBOL Copa Libertadores, which he described in detail in his testimony. [B] was working for the company [Company 2] and was not only aware of the bribe scheme, but personally in charge of keep a registry of all the payments (or commitments of payments) made to various football officials, including Mr Teixeira, which were reflected in the two ledgers he was keeping. [B] confirmed that the companies

of [L] were used by [Company 1], "which provided us the possibility of his paying directly from his account part of the bribes". [C] was the owner of the sports marketing company [Company 3], part of the contract with [Company 2] and CONMEBOL for the Copa Libertadores, and who testified also to paying bribes to Mr Teixeira. Finally, [L] was an intermediary who used accounts in the names of offshore corporations to make payments on behalf of marketing companies such as [Company 1] or [Company 3].

44. Moreover, it must be stated that all the witnesses testifying in the scope of the proceedings before the US courts were thoroughly questioned, examined separately and that their respective testimonies were consistent with each other and corroborated with evidentiary documentation that was created during the relevant time period. For example, the ledgers kept by [B], the content of which was confirmed by a [Auditor] audit, and the recordings/transcripts of a telephone conversation between [C] and [L], discussing the bribes paid in the past to Mr Teixeira. This particular conversation is telling of what the process for the distribution of the bribes was, with payments being made to offshore companies (in Hong Kong or Israel), which then transferred the amounts to Mr Teixeira, sometimes using "black market brokers". In particular, [L] confirmed [A]'s witness testimony as to the following points:
- [L] was providing a service to [Company 1] to pay bribe payments to Mr Teixeira;
  - [L] was using offshore companies to paid those bribes;
  - Mr Marco Antonio would call [L] to ask for the payments;
  - Three or four payments were made through black market brokers in Hong Kong and Jerusalem;
  - [L] shred all the proof of those payments.
45. This *modus operandi* served, in the adjudicatory chamber's view, to conceal the true purpose of the relevant payments and to leave as few trails of wrongdoing as possible, which can be characterised as typical behaviour in corruption schemes (no documents justifying the payments despite considerable sums being transferred; involvement of intermediaries and companies in order to deviate the cash flow and to blur the relevant trails).
46. Consequently, there is, to a sufficient degree, certainty that witness and testimony are credible. The Panel would like to stress that the aforementioned degree corresponds to the standard of proof in FIFA ethics proceedings, which, according to art. 48 of the FCE, is comfortable satisfaction. This standard, which has been consistently confirmed by CAS, is considerably lower than the one used in criminal proceedings (such as the US court proceedings in the scope of which other football and CBF officials were convicted), which corresponds to the concept of "beyond any reasonable doubt".
47. In addition, the Panel considers as highly implausible that all the witnesses mentioned above who testified to Mr Teixeira's participation in the bribe scheme would

lie in their respective deposition, going to great lengths as to concoct a very elaborate story, that is both believable and consistent, making sure that each of their respective versions correspond and corroborate, while matching the exact information in the written evidence, just for the sake of incriminating Mr Teixeira.

#### CONMEBOL/CONCACAF Copa América

48. In the adjudicatory chamber's view, there is equally sufficient evidence that in connection with the CONMEBOL/CONCACAF Copa América, Mr Teixeira accepted a payment of USD 1 million for the signing of the contract between CONMEBOL and [Company 4] in 2010. Among this evidence are the witness testimonies of [A], [F], the ledgers and payment sheets prepared by [B], emails, the recorded conversations between [C], [D], [E] and [A], and the notes of [I] (see Final Report, p. 18 *et seqq.*).
49. In this respect, the Panel would like to make the following considerations about the respective evidence:
  - [A]'s testimony is very clear in stating that Mr Teixeira accepted the USD 1 million bribe payment in relation to the signature of the [Company 4] contract (as well as further bribes in relation to the following contract between [Company 5] and CONEMBOL in 2013), and is confirmed by that of Mr Peña, a representative from [Company 4];
  - The recording of the [C] conversation with [A] and [D] and [E], was made at a time when none of them had been charged (nor pled guilty), and they were unaware of being recorded, which entails this was a regular conversation in connection with their normal dealings, in particular with bribe payments. In such recording, all the bribers were discussing how to disguise the bribes ("*We want to make a black payment, but we want to make it look white*") and specifically referred to Mr Teixeira ("*[C]: Why did you pay Ricardo? [A]: Because Ricardo was already there. [D]: Ricardo was already there. When we signed the agency contract, Ricardo was there*") ;
  - As for the recording of the conversation between [C] and [I] (who were business partners), this contains the latter's confirmation of having summarized all the bribes in a handwritten paper note, which he kept in his safe. Those documents were recovered from the safe, just like [I] said there would be;
  - In [I]'s notes, there was a reference to "*MPM*", meaning Messrs Marco Polo and Marin, both former presidents of CBF, and "*Miami*", which is another code name for Mr Teixeira since he had a house in Miami, as confirmed by [I] and [H], a US special agent of the IRS (who testified in the US trial). The notes refer to a USD 3 million payment for each Copa America edition and USD 3 million for the signature of the contract, of which USD 1 million was already paid to Mr Teixeira, perfectly corroborating and confirming [A]'s testimony (which was made previously and made no reference to [I]'s notes, meaning [A] was not aware of such).



50. With respect to Mr Teixeira's arguments concerning the veracity and legitimacy of [I]'s notes, the Panel would like to first stress that the inadmissibility of evidence is established at art. 46 of the FCE. The same states that proof that violates human dignity or obviously does not serve to establish relevant facts shall be rejected. Consequently, the alleged illegality of certain evidence must be assessed in the light of these provisions.
51. The arguments raised by Mr Teixeira are not related to a violation of human dignity. The Panel also notes that CAS has held that interviews secretly recorded by third parties constitute admissible evidence in disciplinary proceedings conducted within a private association (CAS 2011/A/2433, par. 37; CAS 2011/A/2425, par. 82; CAS 2011/A/2426, par. 78). The same applies to interviews openly conducted by state courts and to documents retrieved through a raid by public authorities.
52. Furthermore, the adjudicatory chamber would like to stress that [I]'s handwritten and typed notes were admitted within the US proceedings as stated in Enclosures 139, pages 2616-2617 and 101, page 2655-2656 as follows:

*Enclosure 139*

*"However, I do find stronger his explanation about how the search was conducted and then how the documents were in theory preserved and transmitted to the U.S. to be more standard kind of chain-of-custody evidence. That is probably going to be enough".*

(...)

*Enclosure 101*

*"THE COURT: That, I disagree with as well. So, for the reasons set forth in the Government's letter that I have just articulated, I think there is enough of a basis in the evidence I have seen and the Government will introduce through the recorded conversation to establish the authenticity of the records, namely that they are what the Government claims they are; notes made by Mr. [I] in connection with this alleged conspiracy to pay bribes and that were then stored in his safe or in his office and were discovered at the time of the search by the Brazilian authorities. I am going to allow in those other exhibits, 305 through 309."*

53. The fact that the relevant documents ([I]'s notes) were allowed and relied upon in the relevant US criminal proceedings, regulated by much more restrictive rules in respect to the admissibility (and analysis) of evidence than the present ethics proceedings (which are governed by regulations of an association), proves that no major concerns or issues were retained as to their content's truthfulness or legality. Consequently, the Panel could not find any argument that would prevent it from considering and relying upon such evidence.
54. As to Mr Teixeira's argument that he was no longer an official at the time of the respective conversations (2014), the Panel would like to stress that, in accordance with the information in the final report and enclosures, Mr Teixeira had signed the

agency agreement with [Company 4], and thus accepted the relevant bribe, in 2010, at a time when he was a football official (cf. par. II.4 above).

#### CBF Copa do Brasil

55. Finally, also for the CBF Copa do Brasil, there is sufficient evidence, in the adjudicatory chamber's view, that Mr Teixeira accepted to receive the payments of BRL 2 million per year, shared with two other officials (Mr Marin and Mr Del Nero), of which his share was BRL 1 million per year, for the period 2012-2022, for a total of BRL 10 million (approximately USD 2,5 million).
56. Among this evidence are the witness testimonies of [C], recorded (phone) conversations between [C] and [I], between [C] and [J], and between [C] and Mr Teixeira, text messages, emails, and the notes of [I] (see Final Report, p. 26 *et seqq.*).
57. In particular, [C]'s testimony is very clear in explaining the context of the matter: [C] had had the rights to the Copa do Brasil tournament for many years, but when wanting to renew the contract, as Mr Teixeira was leaving CBF, he learned that the rights had been sold to [Company 8]. He therefore reached out to [I] of [Company 8], engaging in a 50/50 partnership for the Copa do Brasil rights contract. [C] admitted that, instead of competing against themselves, the companies ([Company 3] and [Company 8]) came together, joined forces, and jointly proceeded to pay bribes to Mr Teixeira (the CBF president until 2012), as well as to Mr Marin and Mr Del Nero (the officials who succeeded Mr Teixeira at the helm of CBF after 2012).
58. In what concerns the other evidence, the following elements should be mentioned.
59. First, the statements of [I] in various recordings are clear with respect to the corruption scheme. In one such recording, he mentioned to have already paid the bribes to all three Brazilian officials ("*We've already paid-- I'm absolutely sure*" – recording of phone conversation with [C] of 24 March 2014), while in another he even confirmed that Mr Teixeira was receiving more than the other two CBF officials (when [C] asked "*Marin and Marco Polo, do they know you're paying Ricardo more?*" [I] replied: "*Of course they know*" – recording of phone conversation with [C] of 2 April 2014). The content of these conversations/recordings indicates that the offering of bribes in exchange for contracts was the normal mode of business at CBF. In particular, [I] admits, during one such conversation: "*To me, there's past and present. You have to respect the past because that's when the decision was made. And so they agreed. And we settled it. Present and future*" (recording of phone conversation with [C] of 2 April 2014). From this statement, it can be implied that "*the past*" was represented by Mr Ricardo Teixeira (the president of CBF until 2012), while the "*present and future*" refers to Messrs Marin and Del Nero (the officials who succeeded Mr Teixeira as president of CBF, the first in 2012 and the second in 2015).
60. Furthermore, Mr Marin's own words about the bribe payments in connection with Copa Brasil were recorded, in particular his complaint to [C] that the bribe paid to Mr Teixeira should start to be paid to him and to Mr Del Nero ("*[I]t's about time to*

- to have it coming our way. True or not?" - recording of meeting of 30 April 2014), in view of the fact that Mr Teixeira was not longer the president of CBF after 2012.

61. Moreover, the fact that [I] was uncomfortable to speak about the topic over the phone indicates he was fully aware that what they were doing (and discussing about) was wrong ("let's not talk about this over the phone, because it is very dangerous [...] I will call you from another phone [...] a safe phone" – recording of phone conversation with [C] of 28 March 2014).
62. Last but not least, the text message sent by [I] to [C] on 31 March 2014 confirms their agreement to move from a BRL 1,5M bribe in "the past", to a BRL 2 million bribe, for the "present and future".
63. As to Mr Teixeira's argument that he was no longer an official at the time of the signing of the respective contracts concerning the rights for the Copa do Brasil tournament, the Panel would like to remind him that, in accordance with the information in the final report and enclosures (in particular the witness testimonies and various contracts of CBF and its commercial partners), Mr Teixeira had been the president of CBF (and therefore an official) at the time the initial contracts were signed by the association with [Company 3] (1990 to 2009) and [Company 8] (2011) for the purchase of the commercial rights for the 2009-2014 ([Company 3]) and 2015-2022 ([Company 8]) editions of the Copa do Brasil. Furthermore, according to the relevant recordings, [I] informed [C] of the bribe payments he used to pay to Mr Ricardo Teixeira before 2012 (when [Company 3] and [Company 8] entered into a contract to pool their marketing rights for future editions of the Copa do Brasil, from 2013 to 2022, and to share the profits equally) and mentioned that he had to increase the relevant bribe when Mr Marin and Mr Del Nero took over Mr Teixeira's position (in 2012) and requested bribe payments as well, in addition to the one that was being paid to Mr Teixeira. This clearly indicates that the offer and agreement for the respective bribe, between Mr Teixeira and the representatives of [Company 3] and [Company 8] predated 2012, when Mr Teixeira resigned from his official functions. Therefore, at the time he was offered and accepted the bribe, Mr Teixeira was an official.
64. This *modus operandi* is again identical to the one used in the above-mentioned schemes (related to the Copa Libertadores and Copa America), and characteristically for a bribery arrangement/conspiracy.

#### Conclusion

65. In view of the above, the adjudicatory chamber concludes that Mr Teixeira systematically/repeatedly accepted the offers and promises of various bribes of approximately USD 7,7 million in total, in relation to the aforementioned three tournaments (CONMEBOL Copa Libertadores, CONMEBOL/CONCACAF Copa América and CBF Copa do Brasil).
66. Accordingly, the relevant requirement of art. 27 par. 1 of the FCE (regarding the acceptance, receipt, or acceptance of an advantage) is met in the present case.

*D. Personal or undue pecuniary or other advantage*

67. Thirdly, a “personal or undue pecuniary or other advantage” must be at stake.

*a. Pecuniary or other advantage*

68. With regard to the term “pecuniary or other advantage”, the adjudicatory chamber brings up that this includes any kind of advancement of economic, legal or personal, material or non-material interest.

69. Without any doubt, the various bribes offered, accepted and/or received by Mr Teixeira gave him a pecuniary advantage within the meaning of art. 27 par. 1 of the FCE.

*b. Personal or undue advantage*

70. Not every kind of pecuniary or other advantage, however, falls under the scope of art. 27 par. 1 of the FCE. Rather, the relevant advantage has to be “personal or undue” one.

71. The pecuniary advantages described previously (cf. par. II.38-65 above) were all offered, accepted or paid to Mr Teixeira personally, and therefore represent personal benefits.

72. Furthermore, the advantage must be “undue” in the light of the provisions of FIFA regulations.

73. The adjudicatory chamber notes that in the present case, there are no indications whatsoever of any legal or (proper) contractual basis for the abovementioned payments, and offers and promises of payments, to Mr Teixeira. In fact, the witnesses and other evidence even expressly confirmed that they were bribe payments and promises (see par. II.53-56 above and Final Report, p. 11 *et seqq.*).

74. Following the above considerations, it can be concluded that the respective advantages offered, accepted (or received) to Mr Teixeira constitute an undue pecuniary advantage within the meaning of art. 27 par. 1 of the FCE.

*E. Ratio of equivalence*

75. The core element of art. 27 par. 1 of the FCE is the establishment of a “*quid pro quo*” (ratio of equivalence) between the undue advantage and a specific action by the official obtaining it.

*aa. Act that is related to official activities*

76. Acts of bribery require that they aim at an act which is related to the official activities of the offeree or recipient.
77. In his capacity as president of CBF and member of the CONMEBOL Executive Committee, Mr Teixeira signed most of the contracts in connection with Copa Libertadores, the 2010 agency contract with [Company 4] in connection with Copa America and the contract with [Company 8] in relation to Copa do Brasil tournament. Without any doubt, that these are acts that are related to the official duties and activities of Mr Teixeira.

*bb. Act contrary to duties or falling within discretion*

78. The targeted official act must, then, be either contrary to the duties of the official or, despite not being contrary to his duties, be based on illegitimate motives or flawed conduct on his part.
79. Officials are expected that their decision shaping and taking be not under any undue or improper influence. In this respect, it is well established in relevant practice and legal doctrine that any kind of reward – i.e. a payment to the individual carrying out the acts, resulting in an advantage for the person making the payment – renders the relevant acts contrary to the official's duties, even if the actions per se could be considered in line with the relevant duties.
80. As it has already been established (cf. par. II.38-66 above), Mr Teixeira accepted several payments, in particular from [A] and/or [Company 1], [C] and [Company 3], [D] and [E] and [Company 4] and/or [I] and [Company 8] without a proper basis being in place justifying the payments. Consequently, Mr Teixeira's acts must be considered as having been based on illegitimate motives and contrary to his duties.

*cc. Incitement of the execution or omission of the act*

81. The undue advantage pursuant to art. 27 par. 1 of the FCE must, then, specifically be given in exchange for the execution or omission of the act (*quid pro quo*). Since it is, in many cases, difficult to establish a correlation between a payment and a particular act of an official, the Swiss Federal Court and legal doctrine refer to objective indicators in such contexts. Of particular relevance are, for instance, the amount of the payment, the timing of the payment and the act of the official, as well as the occurrence and frequency of contacts between the parties involved.
82. In this respect, the adjudicatory chamber further recalls that CAS has held that "*corruption is, by nature, concealed, as the parties involved will seek to use evasive means to ensure that they leave no trail of their wrongdoing*" (CAS 2014/A/3537, par. 82; CAS 2010/A/2172, par. 21). On the other hand, it must be pointed out that according to the pertinent definition of CAS, a violation must be established to the comfortable satisfaction of the adjudicatory chamber "*bearing in mind the seriousness of the allegation*". Without any doubt, the allegation of bribery is among the most serious ones under FIFA's rules and regulations and the FCE. As a consequence,

even if the act of bribery does not have to be proven beyond reasonable doubt, it shall also not be considered as established with levity.

83. Concerning the question whether the promises and offers of payments/bribes to Mr Teixeira were incitements and/or rewards to him, in his capacity as president of CBF and member of the CONMEBOL Executive Committee, to sign or preserve the relevant contracts between CONEMBOL or CBF and the various companies mentioned previously in relation to the Copa Libertadores, Copa America and Copa do Brasil, the adjudicatory chamber has considered as follows:
  84. Firstly, and most importantly, the witnesses [A], [B], [F] and [C] have consistently testified that these promises and payments were bribes, given in exchange for Mr Teixeira's approval and support of their (respective companies') contracts with CONMEBOL and CBF. The available meeting and phone conversation recordings, as well as (other) documentary evidence, confirm this finding, repeatedly referring to these promises and payments as bribes or bribe payments (see also the term "*lighting*" – "*iluminaciones*" used by [B] for bribe). Moreover, in one particular conversation (between [I] and [C] of 24 March 2014), the payments in relation to the CBF Copa do Brasil were labelled a "payoff".
  85. Moreover, the adjudicatory chamber notes the extraordinarily high amounts of the promises and payments at stake (cf. par. II.38-65 above). Promises and payments in such amounts demand a clear and proper basis; the lack of such basis, in turn, is an unmistakable indicator of corruption.
  86. Third, the adjudicatory chamber would like to refer to the relevant information and witness statement (of [A]) contained in the Final report concerning Mr Teixeira's significant role and influence within CBF and CONMEBOL during his respective functions in both organisations, in particular:
    - o Mr Teixeira was president of the most important member association in South America in terms of economic power and sports background or sports performance, Brazil;
    - o Mr Teixeira was member of the FIFA Executive Committee "*the most sought-after position for any CONMEBOL soccer executive. There were many advantages, many perks and sources of power*" (according to [A]'s testimony).
    - o Mr Teixeira would receive special treatment, when he arrived in Asunción for a CONMEBOL meeting, that other presidents of football associations would not benefit from: "*Then they would pull down the Argentina flags, pull up the Brazilian flags. I don't know how they knew, but when the plane arrived, or landed, they were three or four Mercedes there, beside the international carriers, not much security. They would pick -- pick you up there, no Customs, no Immigration, someone would take care of that, and they would take Teixeira to CONMEBOL building, the Brazilian flags would be there standing, and he would also receive dignitary or presidential treatment*" ([A]'s testimony);

- According to Mr Luis Bedoya (president of the Colombian Football Association and member of the CONMEBOL Executive Committee at the respective time), in 2006 CONMEBOL was run by Mr Teixeira, and Mr Julio Grondona (president of the Argentinian Football Association, member of the CONMEBOL Executive Committee and vice-president of FIFA) and himself;
  - [C] testified, with respect to Mr Teixeira's role in CONMEBOL, that he was "*an important voice in the decisions there*" and that Mr Teixeira, Mr Grondona and Mr Nicolas Leoz (the CONMEBOL president between 1986 and 2013), were the power trio at CONMEBOL.
87. In the opinion of the Panel, the above elements indicate that Mr Teixeira exerted a significant influence at CBF and CONMEBOL level, that would evidently manifest in the approval and support of commercial contracts signed by the respective organisations, such as those mentioned previously in relation to the Copa Libertadores, Copa America and Copa do Brasil tournaments. It is also established that he accepted various payments/bribes (between USD 600,000 and USD 1 million) from several companies (such as [Company 3], [Company 4], [Company 8] or [Company 1]) in exchange for exerting such influence in favour of those commercial entities.
88. Accordingly, the adjudicatory chamber is comfortably satisfied that Mr Teixeira was offered and accepted the benefit in question as a return – *quid pro quo* – and, hence, as an incitement for the execution of an official act within the meaning of art. 27 par. 1 of the FCE.

*dd. Intention to obtain or retain business or any other improper advantage*

89. Finally, art. 27 par. 1 of the FCE states that the undue advantage must be given "*in order to obtain or retain business or any other improper advantage*". This requirement is to be sub-divided into several different elements, the first one being the business and/or advantage sought.
90. With regard to the term "*advantage*", the adjudicatory chamber points out that it must be interpreted in a broad sense, *i.e.* any kind of betterment or advancement of economic, legal or personal, material or non-material nature (cf. par. II.68 above).
91. In the present case, the advantage lies in Mr Teixeira accepting or receiving bribes from various third parties. This constitutes a personal betterment and thus an "*advantage*". Furthermore, the advantage sought must be "*improper*". Since Mr Teixeira was, as per the relevant FIFA regulations, not allowed to accept or receive bribes, it follows that the advantage sought was improper (cf. par. II.72-74 above).

*F. Conclusion*

92. All in all, and in the light of the considerations and findings above, the adjudicatory chamber holds that Mr Teixeira by his conduct presently relevant, has violated art. 27 of the FCE (Bribery).
93. In the present context, bearing in mind the gravity of the violation of art. 27 of the FCE, the adjudicatory chamber finds there is no necessity to consider the violations of arts. 20, 19, 15 and 13 of the FCE set out in the final report (see in this sense CAS 2014/A/3537, *Vernon Manilal Fernando v. FIFA*, par. 105), which, in any case, appear to be consumed by Mr Teixeira's breach of art. 27 of the FCE.

## **F. Sanctions and determination of sanctions**

94. According to art. 6 par. 1 of the FCE, the Ethics Committee may pronounce the sanctions described in the FCE, the FIFA Disciplinary Code, 2019 edition (hereinafter "*FDC*") and the FIFA Statutes.
95. When imposing a sanction, the adjudicatory chamber shall take into account all relevant factors in the case, including the nature of the offence, the offender's assistance and cooperation, the motive, the circumstances, the degree of the offender's guilt, the extent to which the offender accepts responsibility and whether the person mitigated his guilt by returning the advantage received (art. 9 par. 1 FCE). It shall decide the scope and duration of any sanction (art. 9 par. 3 FCE).
96. When evaluating, first of all, the degree of the offender's guilt, the seriousness of the violation and the endangerment of the legal interest protected by the relevant provisions of the FCE need to be taken into account. In this respect, it is important to note that as the President of CBF, Mr Teixeira was the highest representative of a FIFA member association, whose senior men's team is a record five-time FIFA World Cup™ champion. In addition, he was a member of the FIFA and CONMEBOL Executive Committees and a member of various committees of FIFA. As such, Mr Teixeira held the most prominent and senior positions in association football both at national and international level. In these functions, he had a responsibility to serve the football community as a role model. Yet, his conduct revealed a pattern of blunt disrespect for core values of the FCE, violating the provision on bribery and corruption on multiple occasions. He accepted bribe payments and promises of such payments of several million dollars, money which could otherwise have been invested into the development of football in Brazil and South America. In addition, no acts of mere negligence are at stake here but deliberate actions (see art. 6 par. 2 of the FCE). By the same token, the relevant acts are not merely attempted acts but have been completed. In view of these findings, the official's degree of guilt must be regarded as of utmost seriousness.
97. With regard to the circumstances of the case, the adjudicatory chamber emphasises that several of its aspects render the case at hand to be of unprecedented gravity: Mr Teixeira was one of the most senior and influential football official at several levels; he personally and massively enriched himself through the acceptance of bribe payments amounting to several million dollars; the bribe payments related to very



renowned and popular competitions worldwide, and in particular in Brazil and South America; Mr Teixeira's conduct was highly detrimental to his association, the confederation that his association is affiliated with, and association football at large. It must also be borne in mind that Mr Teixeira violated art. 27 of the FCE on bribery, which is among the most serious offences under the Code. On top of that, he committed the offence of bribery and corruption on numerous occasions and over a course of several years.

98. As far as the official's motive is concerned, the adjudicatory chamber notes that Mr Teixeira had purely personal interests involved in his actions presently relevant. He sought to materially benefit (by millions of dollars) from his actions and abused his high-ranking positions in CBF and CONMEBOL for his personal benefit. Accordingly, Mr Teixeira's motive in the present case must be qualified as particularly reprehensible and an aggravating factor in the case.
99. Another circumstance that is suited to mitigate the culpability of an offender is, according to the case law of FIFA's judicial bodies, remorse or confession. In this connection, the adjudicatory chamber notes that Mr Teixeira has not demonstrated, at any point during these proceedings and in spite of the overwhelming evidence against him, awareness of wrongdoing. Moreover, Mr Teixeira failed to even appear in person in front of the adjudicatory chamber at the hearing he had himself requested, claiming health problems prevented him from doing so (without providing any medical certificate in this respect).
100. To sum up, the adjudicatory chamber deems that the guilt of Mr Teixeira in the present case is particularly serious, and virtually no elements exist that could mitigate the degree of his guilt.
101. With regard to the type of sanction to be imposed on Mr Teixeira, the adjudicatory chamber deems – in view of the serious nature of his misconduct (cf. par. II.97 *et seqq.* above) – only a ban on taking part in any football-related activity is appropriate in view of the inherent, preventive character of such sanction in terms of potential subsequent misconduct by the official. In the light of this, the adjudicatory chamber has chosen to sanction Mr Teixeira by banning him from taking part in any football-related activity (art. 7 par. 1(j) of the FCE; art. 56 par. 2(f) of the FIFA Statutes; art. 6 par. 2 lit. c) of the FDC).
102. With regard to the scope and duration of a ban (see art. 9 par. 2 and 3 of the FCE), neither the FCE nor the FIFA Statutes nor the FDC set forth any general minimum or maximum limits. According to the well-established case law of CAS, lifetime bans are admissible under the Code (see, e.g., CAS 2014/A/3537). However, when determining the scope and duration of the ban in a specific case, the adjudicatory chamber has to be guided by the principle of proportionality.
103. At this point, the adjudicatory chamber reaffirms its position of zero tolerance against all kinds of corruption. In this context, the adjudicatory chamber refers to the relevant case-law of CAS, which has expressly confirmed that it is essential for

sporting regulators like FIFA to impose sanctions sufficient to serve as an effective deterrent to individuals who might otherwise be tempted to consider involvement in such criminal activities, and that it is vital that the integrity of sport is maintained (cf. CAS 2010/A/2172, par. 80 *et seqq.*). In the respective context, CAS found a lifetime ban from any football-related activities against the accused concerned to be a proportionate sanction. In another relevant decision, CAS expressively stated that only strong sanctions would set the necessary deterrent signal to officials (cf. CAS 2009/A/1920, par. 116).

104. Finally, the adjudicatory chamber stresses that corruption affects the very core of sports and is nothing less than life threatening for sports and sports organisations. Thus, if officials who are found guilty of corruption remained within the sports structures, this would cause irreparable damage to sports and football in general and to CBF, CONMEBOL and FIFA in particular. In cases like the present one, the only means to save sports from enormous reputational damage is a determined and resolute sanctioning of the persons concerned. In addition, it must be noted that corruption offences are to be rated in every respect as reprehensible and that respective allegations cause grave external effects and a corresponding media response. Consequently, FIFA has a direct and pressing interest in barring the persons concerned from sports and sports governance effectively.
105. After having taken into account all relevant factors of the case (cf. par. II.95 *et seqq.* above), the adjudicatory chamber deems that nothing short of the maximum sanction under the FCE, *i.e.* a ban on taking part in any football-related activity for life, is adequate for the violation of art. 27 of the FCE committed by Mr Teixeira. With regard to the scope (geographical area, art. 9 par. 4 of the FCE), only a worldwide effect is appropriate since Mr Teixeira committed FCE violations while being a member of various FIFA committees and his misconduct related to international football competitions such as the Copa Libertadores and the Copa América, with the 2016 edition of the latter event even including two confederations (CONMEBOL and CONCACAF). Limiting the ban to association or confederation level, in turn, would neither prevent him from future misconduct nor adequately reflect the chamber's disapproval of his conduct.
106. In conclusion and in light of the above considerations, Mr Teixeira is hereby banned for life from taking part in any football-related activity (administrative, sports or any other) at national and international level. In accordance with art. 42 par. 1 of the FCE, the ban shall come into force as soon as the decision is communicated.
107. In the present case, the adjudicatory chamber is of the opinion that the imposition of a ban on taking part in any football-related activity is not sufficient to sanction the misconduct of Mr Teixeira adequately, in particular since a personal financial motive and gain were involved. Hence, the adjudicatory chamber considers that the ban imposed on Mr Teixeira should be completed with a fine.
108. The amount of the fine shall not be less than CHF 300 and not more than CHF 1,000,000 (art. 6 par. 2 of the FCE in conjunction with art. 6 par. 4 of the FDC).

In the case at hand – in view of Mr Teixeira’s serious misconduct, the millions of dollars in bribes he accepted to receive, to the clear detriment of football and thus FIFA, and the fact that he held very prominent official positions in association football –, the adjudicatory chamber determines that the maximum amount of the fine must apply without any doubt. Accordingly, Mr Teixeira shall pay a fine of CHF 1,000,000.

## **G. Procedural costs and procedural compensation**

109. The procedural costs are made up of the costs and expenses of the investigation and adjudicatory proceedings (art. 54 of the FCE).
110. Mr Teixeira has been found guilty of violations of art. 27 of the FCE and has been sanctioned accordingly. The adjudicatory chamber deems that no exceptional circumstances apply to the present case that would justify deviating from the general principle regarding the bearing of the costs. Thus, the adjudicatory chamber rules that Mr Teixeira shall bear the procedural costs (art. 56 par. 1 of the FCE).
111. In the present case, the costs and expenses of the investigation and the adjudicatory proceedings – including a hearing before the adjudicatory chamber – add up to [...].
112. According to art. 57 of the FCE, no procedural compensation shall be awarded in proceedings conducted by the Ethics Committee. Consequently, Mr Teixeira shall bear his own legal and other costs incurred in connection with these proceedings.

## **III. has therefore decided**

1. Mr Ricardo Teixeira is found guilty of infringement of art. 27 (Bribery) of the FIFA Code of Ethics.
2. Mr Ricardo Teixeira is hereby banned for life from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) as of notification of the present decision, in accordance with article 7 lit. j) of the FIFA Code of Ethics in conjunction with art. 6 par. 2 lit. c) of the FIFA Disciplinary Code.
3. Mr Ricardo Teixeira shall pay a fine in the amount of CHF 1'000'000 within 30 days of notification of the present decision. Payment can be made either in Swiss francs (CHF) to account no. [...] or in US dollars (USD) to account no. [...], with reference to case no. "*Adj. ref. no. 14/2019 (Ethics 150972)*" in accordance with art. 7 let. e) of the FIFA Code of Ethics.
4. Mr Ricardo Teixeira shall pay costs of these proceedings in the amount of [...] within 30 days of notification of the present decision, which shall be paid according to the modalities stipulated under point 3. above.

5. Mr Ricardo Teixeira shall bear his own legal and other costs incurred in connection with the present proceedings.
6. This decision is sent to Mr Ricardo Teixeira. A copy of the decision is sent to the CONMEBOL and to CBF. A copy of the decision is also sent to the chief of investigation, Ms Janet Katisya.

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### **LEGAL ACTION:**

In accordance with art. 82 par. 1 of the FCE and art. 58 par. 1 of the FIFA Statutes, this decision can be appealed against to the Court of Arbitration of Sport ("CAS") in Lausanne, Switzerland ([www.tas-cas.org](http://www.tas-cas.org)). The statement of appeal must be sent directly to CAS within 21 days of notification of this decision. Within another ten (10) days following the expiry of the time limit for filing the statement of appeal, the appellant shall file with CAS a brief stating the facts and legal arguments giving rise to the appeal (see art. R51 of the Code of Sports-related Arbitration).

FÉDÉRATION INTERNATIONALE  
DE FOOTBALL ASSOCIATION



Vassilios Skouris  
Chairman of the adjudicatory chamber  
of the FIFA Ethics Committee