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UEFA Background Guide

AMBMUN'27

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Dear Delegates,

Welcome to the Union of European Football Associations (UEFA) Committee at AMBMUN'27. Representing Europe's top football clubs, you will address the topic: **Addressing Institutional Corruption and Market Manipulation in European Football.**

As European football has grown into a multi-billion-euro industry, surging broadcasting, sponsorship, and transfer deals have fueled financial corruption—including overvalued sponsorships, questionable transfers, match-fixing, and Multi-Club Ownership conflicts. While UEFA enforces rules like Financial Fair Play and Financial Sustainability Regulations, varying national laws across 55 member clubs make consistent enforcement difficult.

Our goal is not to stop investment, but to keep the sport fair, transparent, and sustainable through stronger auditing, transfer oversight, and sanctions. To prepare, please research current UEFA regulations, relevant case studies, and your assigned delegation's stance so you can bring strong arguments and solutions to the floor.

We look forward to seeing you debate, negotiate, and collaborate at the conference.

Warm regards,

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Topic: Addressing Institutional Corruption and Market Manipulation in European Football

European football has become one of the most financially influential sports in the world - with increased broadcasting rights, sponsorships, and investment coming from all around the world, clubs can gain huge amounts of revenue; However, with increased commercialism, there are issues with financial and institutional corruption.

Moreover, Clubs with high levels of investment, sovereign wealth, and corporate backing can have much more financial power than others; when investment isn't an issue, rules can be manipulated to create unfair advantages.

A key issue is related party sponsorships; this is when clubs receive sponsorship from within their ownership. Whilst this can be genuine, the sponsorship value can be overvalued to increase the club's revenue; however, without independent Fair Market Value calculations, it can be hard to know whether the sponsorship was genuine.

The transfer market can also lead to issues such as financial issues with transfers through inflated transfer fees, agent fees, loans, performance bonuses, and player swaps. Clubs may manipulate this by overvaluing players and hiding the true values. This can cause issues between clubs, agents, investors, etc.

Multi-club ownership can also cause issues. Whilst shared ownership can encourage investment, better scouting, and player development, having multiple clubs from the same ownership can cause issues. Clubs will have shared decision-making, transfers, access to confidential sporting info, and financial ties.

A major issue can be match-fixing and betting corruption. UEFA has put in place the Betting Fraud Detection System to detect any unusual betting patterns. Clubs from lower divisions may be vulnerable to manipulation. This shows why it is important to work with UEFA, National Associations, and Law Enforcers.

UEFA has tried to combat this issue by implementing a number of regulations. Financial Fair Play was approved in 2010 to encourage clubs to be more responsible with their finances and prevent them from going into unsustainable debt. This has become the Club Licensing and Financial Sustainability Regulations, encouraging clubs to be solvent and sustainable, keeping costs low.

However, UEFA does have limitations. Whilst they can control who enters their competitions and put in place punishments within football, they do not have the investigative powers that Law Enforcers have; they cannot fully replace criminal investigations, force third parties to provide evidence, or override national laws.

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History

To understand how institutional corruption and financial manipulation have developed within European football, we need to look at how football has become a global business.

Throughout the 20th century, European football was dominated by domestic leagues and national football associations. Clubs would have made money from selling tickets, local sponsorships and broadcasting; however, their financial structures would have been simpler. In 1954, UEFA was formed and slowly became the main governing body. They organised European club and national competitions and set sporting regulations.

During the late 20th century, football became massively valued; broadcasting contracts became highly valuable; international sponsorships and merchandising meant that big clubs were making more money. Thus, European competitions had larger audiences, meaning there was a large divide between big clubs with lots of commercial opportunities and clubs that relied on domestic revenue.

During the 90s and early 2000s, the transfer market became very commercialised; players were being transferred with more financial commitment, complicated contracts, and more agent involvement. Clubs were receiving investment from wealthy individuals and companies, meaning some clubs could invest more.

However, this caused concerns over overspending; some clubs were getting into large amounts of debt and relying on future broadcasting, investment, and transfer revenue to survive, showing that just because they were commercially successful didn't mean they managed their finances responsibly.

In September 2009, the idea of Financial Fair Play was approved by UEFA's Executive Committee. The regulations were approved in May 2010 and slowly rolled out. The aim was to encourage clubs to remain within their budgets, reduce outstanding debt and create a more sustainable environment for European football. Clubs would need to ensure they had balanced relevant football expenditure and revenue.

However, there were concerns over financial transparency; complicated company structures and related party deals made it hard to know if the revenue was genuine. Moreover, international investors were also becoming more influential, meaning there were concerns over how much money could be invested to gain an unfair advantage.

In 2018, Football Leaks investigations highlighted the issues with financial transparency, confidential deals, and how clubs interact with their commercial partners; However, these are individual claims, and there is documented evidence.

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In 2021, UEFA announced that they would be changing their Financial Fair Play regulations to a new Financial Sustainability system. The Club Licensing and Financial Sustainability Regulations were introduced in 2022. There were 3 key points:

Solvency – Clubs must ensure they are meeting their financial commitments and not going into outstanding debt.

Sustainability – To encourage clubs to be sustainable with their finances.

Cost Control – To limit clubs from overspending on player-related costs.

The new regulations also had a squad cost rule. This means clubs cannot spend too much on their squad costs relative to their revenue. In the 2025/26 licensing season, clubs cannot spend over 70% of their revenue on squad costs. The 2026 version of UEFA regulations means clubs can have a maximum of 70%.

The UEFA Club Financial Control Body has become a key part of controlling financial regulations. In July 2023, Juventus and Chelsea were dealt with by CFCB. Juventus were banned from the 2023/24 men's club competition due to breaching regulations and not adhering to their settlement agreement. Chelsea entered into a settlement agreement after finding and reporting potentially incomplete historical financial information between 2012 and 2019.

A lot of development happened with Multi Club Ownership. In July 2024, the CFCB dealt with potential conflicts of interest with Manchester City and Girona, and Manchester United and OGC Nice. The clubs were allowed to enter the relevant UEFA competitions after changing their ownership. They now have independent trustees and restrictions on sporting and commercial ties.

Further decisions were made for MCO in June 2025. Drogheda United, Silkeborg, Győri ETO and DAC Dunajská Streda were dealt with. Drogheda United and DAC Dunajská Streda could not enter the 2025/26 Conference League due to not meeting the ownership criteria. This shows how ownership can cause conflicts of interest and affect European competitions.

By 2026, UEFA was continuing to improve its monitoring and punishment system. They showed how clubs who are in financial settlement agreements can be fined, prevented from registering players, and potentially banned from future competitions.

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Analysis

The main issue UEFA faces is ensuring football maintains its integrity in Europe whilst allowing legitimate investment. There are a few areas to consider.

1. Financial Transparency and Related Party Sponsorship Deals

One of the largest issues UEFA faces is clubs using related party sponsorships to increase their revenue.

If a club is owned by an investment group, it may receive sponsorships from companies within the same group. Whilst this can be genuine, the value of it can be much higher.

This can help improve the club's financial situation by increasing their revenue. Helping them to comply with financial sustainability regulations.

UEFA uses Fair Market Value calculations to ensure they are looking at genuine deals; however, it can be difficult to know how much the sponsorship should be. Different deals will have different reach, brand exposure, geographical reach, and exclusivity.

Consider whether the current auditing measures are independent enough and whether related party deals should be more transparent.

2. Transfer Market Manipulation and Agent Transparency

The European transfer market can cause issues with financial manipulation.

With transfer fees, player swaps, loans, agent fees, and performance-related bonuses, it can be hard to know what the deal is worth. Clubs may try to manipulate this by inflating transfer prices and having complicated payment structures.

Football agents have a large influence on player negotiations. Whilst they provide a useful service, they can cause issues with hidden fees and conflicts of interest.

There are international regulations from FIFA called Football Agent Regulations; however, these can be challenging to enforce.

UEFA needs to consider how it can make transfer information more transparent without affecting legitimate negotiations.

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3. Multi Club Ownership

Multi Club Ownership has become very popular in modern football. Investors can have control or invest in multiple clubs across different countries.

Those who support MCO believe it can help clubs become more financially efficient, improve youth development, scouting, and access to international markets. Smaller clubs can benefit from investment, improved facilities, and access to players within the group.

However, this can cause conflicts of interest when multiple affiliated clubs enter the same UEFA competition.

UEFA has regulations in place to ensure an individual/entity does not have decisive influence over multiple clubs in the same competition.

Consider whether current restrictions on ownership are enough or if UEFA should impose stricter regulations. This could include independent ownership, independent governance, and increased monitoring.

4. Match Fixing and Betting Corruption

Match fixing is a direct threat to the integrity of football competitions. If matches are being manipulated for personal or financial gain, then the principle of fair play is compromised.

Smaller divisions, youth competitions, and leagues may be vulnerable due to a lack of funding.

UEFA has a Betting Fraud Detection System to detect unusual betting patterns. If any suspicious activity is found, then UEFA integrity teams or national association integrity officers can start an investigation. They will usually work with relevant authorities.

However, it is impossible to fully monitor match-fixing. Education, confidential reporting, protection, and working with football institutions and public authorities can help prevent match-fixing.

Consider how UEFA can improve integrity monitoring in all areas of European football.

5. Regulation and Accountability

UEFA has several financial and disciplinary regulations in place; however, they do have limitations.

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UEFA is a private sporting association based in Switzerland. They can control who enters their competitions and put in place punishments; however, they cannot conduct criminal investigations. This needs to be done by competent authorities.

The 55 UEFA member associations also have different legal systems and financial regulations. Something that may be acceptable in one country may cause issues in another.

The Club Financial Control Body has an important role in monitoring financial sustainability. It can ensure clubs are compliant, deals are settled, and punishments can be imposed.

However, they require accurate financial information, clubs to be co-operative, independent auditing, and consistent implementation.

Consider whether UEFA should work more closely with national regulators, standardised reporting and more independent investigations.

6. Competitive Balance

Financial inequality has become a big issue in European football.

Clubs with more money will often have an advantage with recruitment, facilities, coaching and international exposure. Whilst it is natural for clubs to have differing financial situations within professional sport, there are loopholes in regulations which can give certain clubs an unfair advantage.

Smaller clubs and national leagues may struggle to compete against bigger organisations with much more money.

This can cause European football to become very centralised with only a few wealthy clubs. This can reduce the competition within domestic football.

However, if regulations are too strict, smaller clubs may struggle to attract legitimate investors.

Consider how UEFA can ensure financial sustainability whilst protecting the football pyramid, smaller associations, and ensuring fair commercialisation.

7. Possible Solutions

Possible solutions could include:

Independent financial audits – Ensure independent verification of sponsorships, ownership, transfer fees and related party deals.

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Increased financial transparency – Standardised reporting for clubs and associated businesses.

Strict MCO regulations – Increased transparency of ownership, independent governance and strict restrictions on sporting activities.

Transparent transfer market – Improved reporting of agent fees, payment structures, loans and player swaps.

Improved integrity – More education on match integrity, reporting, and working with national authorities.

Consistent punishments – Ensure punishments are fair, transparent, and consistent.

Support smaller associations – Provide financial and administrative support for associations who may not have the resources to implement complex monitoring processes.

UEFA's role is to make sure corruption and market manipulation are very hard to hide. They are there to create an environment where it is harder to gain an advantage from corruption.

We would encourage you to take the points of view of big clubs, small associations, investors, players, fans, and European football regulating bodies into consideration when creating your resolutions.

Club Matrix:

Paris Saint-Germain - Bayern Munich - FC Barcelona - Liverpool FC - Real Madrid CF - Arsenal FC - Manchester City FC - RB Leipzig - Atletico de Madrid - Borussia Dortmund - Inter Milan - AC Milan - Napoli - Lazio - Sporting CP - AS Roma - Galatasaray - Juventus - Chelsea - Newcastle United - AS Monaco - Fenerbahce - Olympiacos - FC Porto

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