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LEGAL REVIEW OF THE PHENOMENON OF NATURALIZATION OF FOREIGN PLAYERS FOR THE INDONESIAN NATIONAL FOOTBALL TEAM

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ABSTRACT

Football Club Barcelona is a football club based in Barcelona, Spain, registered with the Royal Spanish Football Federation. FC Barcelona is currently appealing against a decision made by the Spanish National Competition Commission. In 2010, FC Barcelona entered into a contract with Mediaproductión SL, where Mediaproductión acquired the audiovisual rights for four seasons: 2010/11, 2011/12, 2012/13, and 2013/14. However, the General Law of Audiovisual Communication 7/2010 stipulates that the maximum duration for audiovisual rights agreements is three years, which contradicts the contract with Mediaproductión and violates a resolution issued by the CNC on 14th April 2010. FC Barcelona operates as a sports club (asociación civil in Spanish), a legal structure that restricts the club from receiving capital injections, which many other clubs use when facing financial difficulties. To address these difficulties and ensure the club's long-term sustainability, FC Barcelona chose to restore its equity by selling non-sports assets. The sale was classified by FC Barcelona as relevant income for UEFA's Financial Fair Play (FFP) break-even calculations. This classification was made after assessments by auditors, advisors, and experts, as well as consideration of LaLiga's FFP system, and relevant Spanish and EU law. The core issue in this case arises from FC Barcelona's misclassification of its profits from the sale for the 2022/23 season's break-even submission. UEFA argues that FC Barcelona incorrectly classified the profits as other operating income instead of profit on the disposal of intangible assets, as per the applicable regulations. UEFA further claims that FC Barcelona deliberately deviated from its own financial statements and misled the authorities in its submission. UEFA, the governing body of European football, headquartered in Nyon, Switzerland, and recognized by FIFA, maintains that FC Barcelona's actions were in breach of Articles 58 (1) and (2) CL&FFP and Article 77.01 (e) L&FS, which are part of the financial regulations governing clubs' financial fair play and their break-even calculations. The dispute involves whether FC Barcelona misrepresented its financial situation in relation to its compliance with UEFA FFP regulations and whether the classification of the sale profits as "other operating income" instead of "profit from the disposal of intangible assets" was correct under the financial rules governing European football.

Keywords : Contract, Intelectual Property Rights, Court of Arbitration of Sport

1. Introduction

Football Club Barcelona (furthermore will be called as FC Barcelona) is a football club with its registered office in Barcelona, Spain registered with the Royal Spanish Football Federation (*Real Federación Española de Fútbol* furthermore called as RFEF), The FC Barcelona is appealing against the decision of the Spanish National Competition Commission (CNMC in its Spanish initials). FC Barcelona made an contract with Mediaproducción SL, Mediaproducción SL buy the rights of an audiovisual rights for 4 (four) season which are in 2010/11. 2011/12. 2012/13 and 2013/14. Based on the General Law of Audiovisual Communication 7/2010 of 31st March the maximum permitted to having the audiovisual rights is only for 3 (three) years, it is clearly

contravenes a resolution of the council of the CNC of 14th April 2010.[1] FC Barcelona has unique legal structure as a sports club (*asociación civil in spanish*) it prevents from receiving capital injections, as many other clubs do when they encounter economic diffculties, to face the difficulties FC Barcelona choose to take the option to fully restore equity through the sale of non-sports assets to secure the long term viability and sustainability of the club. FC Barcelona performed the sale, classifying it's profit as relevant income for the Union des *Associations Européennes de Football* (furthermore will be called as UEFA) FFP break even calculations, considering the assessment also made of the sale by its auditors; its advisors and experts on the matter; the LaLiga Finansial Fair Play system, and Spansish and EU law, this the point of the case at hand, FC Barcelona has misclassified it's break even submission for the 2022/23 season's monitoring period and resuting in breach of articles 58 (1) and (2) CL&FFP as well as article 77.01 (e) L&FS. UEFA is the governing body of football in Europe with it's registered office in Nyon, Switzerland, recognised as such by FIFA. In the prespective of UEFA that FC Barcelona had missleading to classified the profits from the sale as other operating income instead of classifying it as profit on disposal on intangible assets in accordance with the applicable rules and regulation and also i tis deliberately deciated from its own finansial statements.[2]

FC Barcelona violated article 58 (1) and (2) CL&FFP as well as article 77.01 CL&FS, FC Barcelona's alleged unique legal structure and the reasons behind the sale have No. impact on the regulatory framework to be applied, and the fine has to paid by the club is EUR 500,000 as imposed on FC Barcelona.[3] About this case FC Barcelona with UEFA could be touch on several aspects such as intelectual property rights, unfair business competition and anti monopoly law, and also contract law.As an organitation that based

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1 Club, FC Barcelona to appeal against audiovisual rights ruling The Club has been hit by a fine of 3.600euros but has two months to lodge an appeal, https://www.fcbarcelona.com/en/news/1132075/fc-barcelona-to-appeal-against-audiovisual-rights-ruling , monday 2 dec , diakses pada 17 Oktober 2024

2 Court of Arbitration for Sport, *FC Barcelona v. Union des Associations Européennes de Football (UEFA)*, CAS 2024/A/10310, Arbitral Award, 18 September 2024, p. 3. The award identifies Futbol Club Barcelona as a club based in Barcelona, Spain, and UEFA as an organisation based in Nyon, Switzerland.

3 FC Barcelona, "FC Barcelona Code of Ethics," FC Barcelona Official Website, https://www.fcbarcelona.com/en/club/organisation-and-strategic-plan/commissions-and-bodies/code-of-ethics (accessed 5 November 2026); Court of Arbitration for Sport, *FC Barcelona v. UEFA*, CAS 2024/A/10310, Arbitral Award, 18 September 2024, paras. 117–124, pp. 24–25. The CAS recognised that FC Barcelona's association-type legal structure prevents it from raising share capital through equity contributions in the same manner as clubs organised as companies.

on Europian territory UEFA shall be obey the law in Europian Union, specially i fit is proven that UEFA restrict market freedom or harm certain clubs.[4]

2. Methods

This study employs normative legal research using statute, conceptual, and case approaches to examine FC Barcelona's compliance with UEFA's Financial Fair Play (FFP) regulations, particularly regarding the classification of profits from non-sporting asset sales in the 2022/2023 break-even calculation. The study analyses relevant UEFA regulations, including Articles 58(1) and (2) and Article 77.01(e), alongside applicable Spanish and European Union laws. Primary and secondary legal materials are collected through library research and analysed qualitatively using descriptive and prescriptive methods to assess the legality of FC Barcelona's financial classification and its implications for transparency, accountability, and financial sustainability in professional football.

3. Result and Discussion

The case of FC Barcelona with UEFA regarding audiovisual rights concerns a dispute regarding the management and distribution of broadcasting rights for football matches, specifically involving the audiovisual rights of competitions organised by UEFA. Such cases focus on the rights of football clubs or associations to have control or distribution over the content of the matches they participate in, in this case the UEFA Champions League, and how this interacts with the broadcasting rights policy set by UEFA.[5] More specifically, there are several issues that can arise in the legal context related to these audiovisual rights, which can be understood in more depth through several legal aspects such as Audiovisual Rights in Football, UEFA's Position on the Management of Broadcasting Rights, Cases of Abuse of Dominant Position by UEFA, Revenue Sharing Issues, Regulation and Protection of Intellectual Property Rights, Dynamics between UEFA, Football Clubs and the Media, and the International Legal Context in Europe.

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4 FC Barcelona, "FC Barcelona to Appeal against Audiovisual Rights Ruling," 1 December 2013, https://www.fcbarcelona.com/en/news/1132075/fc-barcelona-to-appeal-against-audiovisual-rights-ruling (accessed 5 November 2026). The club's announcement identifies the agreement with Mediaproducción SL as covering the 2010/11, 2011/12, 2012/13 and 2013/14 seasons.

5 Spain, *Ley 7/2010, de 31 de marzo, General de la Comunicación Audiovisual*, Article 21(1), *Boletín Oficial del Estado*, No. 79, 1 April 2010; *Resolución del Consejo de la Comisión Nacional de la Competencia*, 14 April 2010, Case S/0006/07. See also *Audiencia Nacional*, Judgment No. 319/2016, 18 July 2016, Appeal No. 46/2014, ECLI:ES:AN:2016:3196. Article 21(1) of Law 7/2010 provided for a maximum contractual period of four years, whereas the three-season limitation originated from the separate competition authority resolution.

Audiovisual Rights in Football include the rights to record, broadcast and distribute broadcasts of matches in various formats (TV, internet and other media). UEFA, as the governing body of club competitions, has control over the broadcasting rights for matches in its competitions, including the Champions League. However, in some cases, clubs such as Barcelona may feel that they have a certain claim or control over these rights, given that they are a competing party and, in their view, they bring a certain commercial value that should have implications for the distribution of profits.

UEFA's Position on Broadcasting Rights Management, UEFA has a very centralized policy regarding the distribution of broadcasting rights. Typically, broadcasting rights for competitions such as the Champions League are sold collectively by UEFA, and the revenues from the sale of these rights are distributed to participating clubs based on their performance in the competition and other factors. UEFA regulates these broadcasting rights to ensure that there is a fair and equitable distribution between all participating clubs. However, problems often arise when clubs feel that the distribution of revenues or policies implemented by UEFA are disadvantageous to them, either in terms of financial or control rights over the distribution of content.[6]

Cases of Abuse of Dominant Position by UEFA, One relevant legal perspective is the analysis of possible abuse of dominant position by UEFA in the broadcasting rights market. If a club (such as Barcelona) feels that UEFA is using its power unfairly or exploitatively in terms of the distribution of broadcasting rights or regulations that limit the club's control over audiovisual, this could form the basis for a legal claim, either at national level (in the courts of the country where the club operates) or in the European Union courts. In recent years, there have been cases involving governing bodies such as UEFA and FIFA, relating to alleged abuse of their market power, particularly in the management of broadcasting rights.[7]

Revenue Sharing Issues, One of the complaints often raised by big clubs, including Barcelona, is the imbalance in the distribution of revenue from broadcasting rights. Big

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6 Union of European Football Associations (UEFA), "CFCB Appeal Chamber Decision on FC Barcelona Announced," 3 November 2023, https://www.uefa.com/news-media/news/0287-195ed73e6aad-10d1cfc26a26-1000--cfcb-appeal-chamber-decision-on-fc-barcelona-announced/ (accessed 5 November 2026).

7 Court of Arbitration for Sport, *FC Barcelona v. UEFA*, CAS 2024/A/10310, Arbitral Award, 18 September 2024, paras. 17–18, pp. 3–4. The award records that FC Barcelona sold 10% of its LaLiga audiovisual rights on 30 June 2022 and a further 15% on 21 July 2022, amounting to a total disposal of 25% of the rights for 25 years and generating EUR 667,489,000.

clubs with international fans like Barcelona argue that they contribute more to the commercial value of the competition and, therefore, they should receive a larger portion of the revenue generated from broadcasting rights. UEFA, on the other hand, tends to maintain a more equal revenue distribution model to maintain competitive balance between clubs.

Intellectual Property Rights Regulations and Protection, In this case, intellectual property rights (IPR) are also an important factor. Broadcasting rights are part of IPR protected by international law, and their management and distribution can be regulated through contractual agreements between UEFA and participating clubs. Clubs who feel that their rights have been violated or do not receive a fair share of the revenue can file a lawsuit based on intellectual property rights regulations and contracts.

Dynamics Between UEFA, Clubs, and the Media, In addition, this issue also involves the complex relationship between UEFA, football clubs, and media companies that buy broadcasting rights. Big clubs may wish to enter into direct deals with media companies to broadcast their matches, but UEFA regulations require them to participate in wider collective agreements, which could reduce the potential revenues of individual clubs.
Potential for Legal Claims or Disputes, If FC Barcelona (or any other big club) feels that they have been disadvantaged in terms of the distribution of broadcasting rights, they could take legal action to a commercial court or a higher court, such as the Court of Arbitration for Sport (CAS) or even the European Court of Justice, claiming that UEFA's rules are contrary to the principles of free competition or the principle of fairness in agreements.

International and European Legal Context, As a European-based organisation, UEFA must comply with European Union law, including antitrust rules governing competition. This could be an area of conflict, particularly if there is any suggestion that UEFA's broadcasting rights policies restrict market freedom or disadvantage certain clubs. Article 58 (1) UEFA : Relevant income and relevant expenses are defined in Annex X, in annex X about Calculation of the break even result divided into several parts as summary of the calculation of the break even result, relevant income, Relevant expenses, Items not included in the calculation of the break-even result, Contributions from equity participant and/or related party(ies), related party, related party transactions and fair value of related party transactions. Summary of the calculation of the break even result

are defined into Relevant income is equivalent to the sum of the following elements (defined in part B), relevant expenses are equivalent to the sum of the following elements (defined in part C), and The break-even result does not include the following that will be explain in this alinea. Relevant income is equivalent to the sum of the following elements explain as here Revenue gate receipts; Revenue Sponsorship and advertising; Revenue Broadcasting rights; Revenue Commercial activities; Revenue UEFA solidarity and prize money; Revenue Other operating income; Profit on disposal of player registration (and/or income from disposal of player registrations); Excess proceeds on disposal of tangible fixed assets; finance income and foreign exchange result. Relevant income must be decreased if any of the elements a) to i) above include any of the items j) to n) below (defined in part B) non-monetary credits/income; income transaction(s) with related party(ies) above fair value; income from non-football operations not related to the club; income in respect of a player for whom the licensee retains the registration; Credit in respect of a reduction of liabilities arising from procedures providing protection from creditors. Relevant expenses are equivalent to the sum of the following elements as follow here expenses cost of sales/materials; expenses employee benefits expenses; expenses other operating expenses; loss on disposal and amortisation/ impairment of player registrations (and/or osts of acquiring player registrations); finance costs and dividends; Relevant expenses must be increased if any of the elements a) to e) above include the item f) below defined in part C as expense transaction (s) with related party(ies) below fair value, relevant expenses may be decreased if any of the elements a) to e) above include any of the items g) to m) below (defined in part C) such as expanditure on youth development activities; expenditure on community development activities; expenditure on community development activities; expenditure on women's football activities; non-monetory debit/charges; finance costs directly attributable to the construction and/or substantial modification of tangible fixed assets; costs of leasehold improvement; and expenses of non-football operations not related to the club. And also about the break even result does not include the following defined in part D profit/loss on disposal and depreciation/impairment of certain tangible fixed assets; profit/loss on disposal and amortisation/impairment of certain intangible assets other than player registrations and tax expense/income. In essence, UEFA's break-even calculation aims to assess a club's financial situation by focusing on football-related income and expenses

while excluding non-football operations, related party transactions above or below fair value, and certain one-off items (such as asset disposals, tax income/expenses, and non-football-related expenses). This ensures a clearer picture of a club's operational sustainability within UEFA's Financial Fair Play framework.

Based on article 58 (1) CLFFP UEFA in the annex X about point B relevant income definitions for the calculation of relevant income are as follows Revenue Gate Receipts; Revenue Sponsorship advertising; Revenue Broadcasting rights; Revenue Commercial activities; Revenue UEFA solidarity and prize money; Revenue Other operation income; Profit on disposal of player registrations and/or income from disposal of player registrations; excess proceeds on disposal of tangible fixed assets; finance income and foreign exchange result; non-monetary credits/income; income transaction(s) with related party(ies) above fair value; Income from non-football operations not related to the club; Income in respect of a player for whom the licensee retains the registration; kredit in respect of a reduction of liabilities arising from procedures providing protection from creditors. The definition of Relevant Income focuses on revenue directly generated from football-related activities (such as ticket sales, broadcasting rights, and player sales) while excluding certain non-football revenues, related party transactions above fair value, and other one-off income items like non-monetary credits or creditor-related adjustments. This helps ensure that the financial evaluation reflects the club's true operational performance in the context of UEFA's Financial Fair Play regulations. In the annex X in point C about relevant expenses explain the definations for the calulation of relevant expenses are as follows expenses cost of sales/materials; expenses employee benefits expenses; expenses other operation expenses; loss on disposal and amortisation/impairment of player registrations (and/or costs of acquiring player registrations); finance costs and dividends; expense transction(s) with related party(ies) below fair value; expenditure on youth development activities; expenditure on community development activities; expenditure on women's football activities; non-monetary debits/charges; finance costs directly attributable to the construction and substantial modification of tangible fixed assets; costs of leasehold improvement; expenses of non-football operations not related to the club.

Based on article 58 (1) CLFFPP UEFA in the annex X in point D about items not included in the calculation of the break even result the following items are not included

in the calculation of the break-even result as profit/loss on disposal and depreciation/impairment of tangible fixed assets; profit on disposal and amortisation/impairment of intangible assets other than player registrations; and tax income/expense. Gains or losses from the sale of physical assets (such as stadiums or training facilities), as well as depreciation or impairment of those assets, are excluded. Profits or losses from the sale of intangible assets (such as intellectual property rights or goodwill), and the amortization or impairment of those intangible assets, are not considered. However, player registrations are treated differently and are included in relevant income and expenses. Any income or expense related to taxation is excluded from the break-even calculation, as these are considered external to the club's operational performance. Based on article 58 (1) CLFFPP UEFA in the annex X in point f about related party, related party transactions and fair value of related party transactions. A related party is any individual or entity that has control or significant influence over the club, or vice versa. This could include club owners, board members, affiliated companies, or family members of these individuals. These are financial dealings between the club and its related parties. The regulation emphasizes that such transactions should be conducted at fair value, meaning that they should reflect market conditions and be comparable to transactions with unrelated third parties.

UEFA's perspective explained FC Barcelona manufestly inaccurate and No.-complaint break-even information, FC Barcelona classified the profits from the sale as other operating income, which should be classifying it as profit on disposal of intangible assets and deliberately deviated from its own finansial statements. UEFA's rules and regulations are designed to maintain the integrity of the UEFA club competitions, to ensure financial fair play in competition and aim to promote more discipline in club football finances. One of UEFA's objectives is that clubs – regardless of their country, size (and legal structure) – protect their own (tangible and intangible) assets as far as possible and operate based on their revenues. A material part of these assets are intangible assets (e.g., audiovisual rights), which represent a source of future income from a club. Accordingly, as UEFA aims to protect the longterm financial sustainability of European club football, the disposal of (tangible fixed and) intangible assets is discouraged since it reduces the clubs' future income and therefore impacts their long-term viability and sustainability. This is the reason why the profits related to the disposal of (tangible fixed

and) intangible assets are explicitly excluded from the break-even and football earnings calculations. All clubs – including FC Barcelona – agree to comply with the monitoring requirements as set out in the UEFA regulations (Article 6.01(g) UEFA Competition Regulations). This has been accepted by FC Barcelona by signing the Admission Criteria Form. UEFA's regulations regarding financial fair play are designed to ensure that clubs focus on long-term sustainability and do not inflate their financial statements through the sale of intangible assets or other non-recurring transactions. FC Barcelona's potential misclassification of profits from the sale of intangible assets appears to be a deviation from these rules, which could impact the club's compliance with UEFA's financial monitoring requirements. This issue highlights the importance of accurate financial reporting and adherence to UEFA's regulations to maintain the integrity of European club competitions and ensure fair competition.

This detailed passage touches on several important aspects of the case between FC Barcelona and UEFA regarding the classification of the revenue from the sale of intangible assets (such as audiovisual rights) under UEFA's Club Licensing and Financial Fair Play (CL&FFP) regulations. Below is a breakdown and analysis of the core issues and perspectives involved CAS Jurisdiction (Article 62.1 UEFA Statutes) Article 62.1 of the UEFA Statutes specifies that any decision made by a UEFA organ can only be disputed in the Court of Arbitration for Sport (CAS), which acts as an appeals arbitration body. This means that FC Barcelona can appeal UEFA's decision regarding the classification of its financial results exclusively before the CAS, and not in any national or ordinary court. This jurisdictional clause ensures that disputes related to UEFA's decisions on financial matters (such as FFP compliance) are handled by a specialized body (CAS) rather than national courts, providing a uniform, centralized approach to regulating financial fair play.

FC Barcelona's Position: Correct Classification FC Barcelona asserts that it correctly and in good faith classified the revenue from the sale of intangible assets as relevant income under the CL&FFP regulations. The club argues that the revenue from the sale of audiovisual rights (which are intangible assets) should be classified as "relevant income"under the applicable rules, as this income was crucial in ensuring the club's long-term viability. According to FC Barcelona, this classification was based on professional advice from auditors, experts, and previous experience with LaLiga's regulations. FC

Barcelona maintains that this decision was made in good faith and aligned with its operational needs, helping guarantee the club's financial sustainability. UEFA's Response: Violation of Regulations The UEFA Club Financial Control Body (CFCB) determined that FC Barcelona's classification was incorrect. UEFA contends that FC Barcelona's revenue from the sale of intangible assets should have been classified as "profit from disposal of intangible assets" under Article D(b) of Annex X of the CL&FFP regulations. UEFA found that despite FC Barcelona's reliance on the opinions of its external auditors and experts, none of them asserted that the sale should not be classified as "profit from disposal of intangible assets." Therefore, UEFA considered the club's arguments to be unconvincing and non-compliant with the specific provisions of the CL&FFP. UEFA emphasized that its rules are clear, and intangible asset disposals must be excluded from break-even calculations to ensure long-term sustainability and the integrity of financial fair play.[8]

FC Barcelona's Unique Operational Model FC Barcelona claims that its non-profit legal structure as a sports association (rather than a company with shareholders) should be considered when applying the regulations. The club is owned by over 140,000 members and cannot raise capital in the same way as clubs that are structured as companies. For example, shareholding clubs can issue new shares or attract external investors to raise funds, which FC Barcelona cannot do. FC Barcelona argues that, given this unique legal structure, its approach to managing finances should be treated differently from that of typical profit-making football clubs, particularly when assessing how it raises funds or generates revenue. However, UEFA rejects this argument, stating that FC Barcelona's legal structure is not unique in European football. UEFA points out that 41% of European clubs (303 clubs) are structured as associations or foundations similar to FC Barcelona, suggesting that the club's organizational model should not exempt it from the same regulatory framework applied to other clubs.[9]

Disciplinary Measures for Breach of Regulations FC Barcelona challenges the sanctions imposed for the breach of CL&FFP rules, arguing that no specific sanctions are

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8 Court of Arbitration for Sport (CAS), *FC Barcelona v. Union des Associations Européennes de Football (UEFA)*, CAS 2024/A/10310, Arbitral Award, 18 September 2024, paras. 75–80, pp. 17–18.

9 UEFA, "CFCB Appeal Chamber Decision on FC Barcelona Announced," 3 November 2023, https://www.uefa.com/news-media/news/0287-195ed73e6aad-10d1cfc26a26-1000--cfcb-appeal-chamber-decision-on-fc-barcelona-announced/.

provided for breaches related to the classification of income. According to Article 28 of the CFCB Procedural Rules, the CFCB has discretion in determining the type and extent of disciplinary measures based on the circumstances of each case. The CFCB found that FC Barcelona violated key provisions of the CL&FFP regulations, particularly Article 58 (1) and (2) related to the break-even requirements and Article 77.01(e) of the CL&FS (Club Licensing and Financial Fair Play Standards). These provisions regulate the financial reporting and income classification, and the violation resulted in a sanction being imposed by UEFA. FC Barcelona's argument that its legal structure justifies a different treatment in the application of the regulations is ultimately rejected by UEFA. UEFA maintains that the sale of intangible assets must be classified according to the regulations, regardless of the club's organizational model.

The Panel's Finding, The Panel (likely the CFCB's investigatory body or CAS) found that FC Barcelona did not provide convincing arguments for why it should classify the revenue from the sale of audiovisual rights differently from how it was presented in its financial report. While FC Barcelona relied on the advice of its external auditors and experts, none of these advisers asserted that the sale should not be classified as "profit from disposal of intangible assets." Therefore, the club's reliance on their opinions was deemed misconceived in the context of the specific regulatory requirements of UEFA.The panel ultimately upheld UEFA's decision, reaffirming that FC Barcelona had breached UEFA's financial regulations by improperly classifying the revenue and failing to comply with the proper exclusions from break-even calculations.

Conclusion and Potential Next Steps, FC Barcelona's appeal to CAS is expected to center on a legal argument over the interpretation of the regulations and whether the club's unique non-profit legal structure should lead to different treatment under the CL&FFP framework. The club will likely continue to argue that its classification of the revenue was in good faith and necessary for its long-term financial health. However, UEFA's position is likely to remain firm, emphasizing the importance of uniform application of the regulations to maintain fairness and financial stability across European football. The case will likely hinge on whether the legal framework permits exceptions based on a club's operational structure or whether the strict rules on intangible asset disposals are universally applicable.

4. Conclusion

FC Barcelona's case with UEFA over audiovisual rights could involve a variety of legal aspects, including intellectual property rights, antitrust law and contracts. The main tensions usually lie in how broadcasting rights are sold and distributed by UEFA, and whether big clubs like Barcelona get their fair share of the revenue. Depending on how the case develops, this could involve international litigation or contractual disputes between the parties involved. the dispute revolves around a technical disagreement over the classification of the sale revenue, but the broader issue is whether FC Barcelona's unique legal structure and operational model justify a deviation from the financial fair play rules that apply to other clubs. UEFA's regulations are designed to create a level playing field, and this case tests the extent to which exceptions can be made for a club with a non-profit ownership model.

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