Football Leaks: Tricks and taxes in the world of football
What is Football Leaks?

- More than 18 million documents (e-mails, contracts, bills and so on) – the biggest leak in the history of sport
- Handed over to Spiegel and shared with 11 media partner in European Investigative Collaborations (EIC)
- 50 journalists, 7 months and more than 350 articles in some 12 languages – more articles later in the proces
- Some of the biggest football names involved in dodgy dealings – Ronaldo, Mourinho, Mendes, Laudrup etc.
Tax trick I: Ronaldo and the tax haven

- Channelled 153 million euros from sponsorships all over the world into a shell company at the British Virgin Islands – JBS, Nike, Toyota, Atmani etc.

- Sold his image rights five years ahead to make use of a Spanish tax rule securing foreign footballers a massive tax discount that was about to expire

- Declared such a small amount – and only after getting scared by the Messi case – that his effective tax rate on sponsorships 2009-2020 was 3,8 percent

- In June Spanish authorities charged Ronaldo with 14,7 million euro tax fraud
Tax trick II: Agger and the agent switching

- When Daniel Agger transferred to Brøndby in 2014 he called Per Steffensen “his agent” – and he had been so for a whole career. But in the contract Steffensen formally represented the club, not the player.

- A simple way of saving taxes for club and player so they minimize expenses for the agent fee – but illegal?

- It is widespread in Denmark where clubs save millions in taxes, Politiken has revealed. The football federations has made new rules to prevent this and tax authorities are looking into the scheme.

- It happens all over Europe – Spanish tax authorities have cracked down on it, giving fines for millions.
Tax trick III: Pogba and the uneven split

- When Paul Pogba transferred to Manchester United from Juventus his agent, Mino Raiola, made 49 million euro on this one deal by representing/working for all three parties: Selling club, buying club and player.

- In most countries multiple representations are allowed as long as they are disclosed – and in some countries it is illegal by law. In England dual representations are normal but tax authorities expect an even split.

- This was not the case in the Pogba deal. The club paid 88 percent of 22 million euro agent fee – taxes saved.
Tax trick IV: Kadlec and the disappearing agent

• When the czech striker Vaclav Kadlec transferred to FC Midtjylland his agent, Pavel Paska, appeared on pictures with the club director and the player – and disclosed the deal to public: »Vaclav needs to get his career rolling again so we have switched to lower ranking league to get time on the field«

• But in the contract there was no agent to be found even though the rules clearly state that any agent involvement must be disclosed to the national football federation

• Many clubs in Denmark and Europe do this, Politiken has revealed. Why? The hiding of agent involvement opens for a variety of options, including tax fraud, hiding expenses and blurring money flows for authorities