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
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 in to 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