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CAS 2026/A/12133 Antonio Fortuna v. Fédération Internationale de Football Association (FIFA), award of 24 August 2026

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

President: Mr Shunsuke Papadopoulos, Athens, Greece

Arbitrators: Ms Valeria Iweala, Abuja, Nigeria

Mr Nahuel Krishnamurti, Buenos Aires, Argentina

in the arbitration between

MR ANTONIO FORTUNA, Iridonia

Represented by Mr Cristian **Alvarez** and Mr Alfonso **Figuerola**, Attorneys-at-Law at University of Miami School of Law, United States.

as Appellant

and

FÉDÉRATION INTERNATIONALE DE FOOTBALL ASSOCIATION (FIFA), Switzerland

Represented by Mr James **Piercy** and Ms Eleanor **Acworth**, Attorneys-at-Law at the Honourable Society of the Inner Temple, United Kingdom.

as Respondent

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I. PARTIES

1. Mr Antonio Fortuna (“**Mr Fortuna**” or the “**Appellant**”) is a 32-year-old professional football player of Iridonian nationality, the starting goalkeeper for Iridonia in the 2026 World Cup qualifiers, replacing the injured captain.
2. Fédération Internationale de Football Association (“**FIFA**” or the “**Respondent**”), the football’s international governing body, is a Swiss-law association headquartered in Zurich (Switzerland). The Iridonian Football Association has been a FIFA member since 1954.
3. The Appellant and the Respondent are jointly referred to as “**the Parties**”.

II. FACTUAL BACKGROUND

4. This appeal is brought against the decision of the FIFA Appeal Committee (“**FIFA AC**”) of 31 March 2026 (the “**Challenged Decision**”). The Challenged Decision found the Appellant guilty of match manipulation and non-cooperation under Articles 20 and 12 of the FIFA Disciplinary Code (2025 Edition, “**FDC**”), upholding the FIFA Disciplinary Committee’s (“**FIFA DC**”) decision of 27 January 2026. The summary below reflects only the facts necessary to the Panel’s reasoning.
5. On 17 October 2025, the Appellant was featured in Iridonia’s starting squad against Cometland (the “**Match**”), needing a draw to qualify directly. Iridonia lost the Match 0-3.
6. On 18 October 2025, FIFA received a “*Betting Market Analysis Report*” from Genius Sports Integrity Services (the “**Report**”), rating the Match ‘Red’ based on anomalous betting activity and identified goalkeeping and defensive errors. It concluded that the Match may have been fixed (Exhibit 1).
7. On 20 October 2025, the FIFA DC opened a disciplinary investigation and appointed a prosecutor.
8. On 3 November 2025, FIFA interviewed several Iridonian national-team players. One player, who expressed fear of reprisals due to rumours linking the Appellant’s father to criminal associations, provided an anonymous witness statement (the “**Anonymous Witness Statement**”), in which he recounted that, the night before the Match, the Appellant

had an agitated phone conversation with someone he believed to be his father, shouting that *“he simply could not go along with him in everything”* (Exhibit 2).

9. The same day, FIFA received an **“Anonymous Email”** alleging the Appellant’s father, Mr Luc Fortuna (**“Mr L. Fortuna”**), had received 50,000 Dodgycoin (CHF 50,000) shortly before the Match and was involved with criminals (Exhibit 3), attaching a WhatsApp screenshot with *“The Syndicate”* in which *“Luc the crook”* acknowledged receipt of *“the last part of the coin”* (Exhibit 4). FIFA transmitted these documents to the Iridonian Public Prosecutor’s Office.
10. On 4 November 2025, Iridonian authorities opened an investigation into the Appellant and his father for sports manipulation.
11. On 18 November 2025, FIFA interviewed the Appellant, who denied any involvement or knowledge of the Dodgycoin transfers (Exhibit 6), and refused, invoking his right to privacy, to submit his phone. He maintained that refusal upon FIFA’s reiterated request of 8 December 2025.
12. On 27 January 2026, the FIFA DC sanctioned the Appellant for match manipulation under Article 20 FDC with a CHF 100,000 fine and a five-year worldwide ban, plus a CHF 10,000 fine under Article 12 FDC for non-cooperation. The FIFA AC fully upheld this decision on 31 March 2026, and was notified with grounds on 2 April 2026 (Exhibit 7).

III. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

13. On 23 April 2026, the Appellant paid the filing fee and filed the statement of appeal against the Challenged Decision before the Court of Arbitration for Sport (the **ñCASò**) by email pursuant to Article R47 **et seq.** of the Code of Sports-related arbitration (the **ñCAS Codeò**), nominating Ms Valeria Iweala as arbitrator.
14. On 24 April 2026, he couriered five physical copies of the statement of appeal to CAS.
15. By 28 April 2026, CAS had not acknowledged receipt; the Appellant’s counsel inquired and was informed the appeal had never been received by email. That very day, counsel informed CAS that, on 26 April 2026, their IT provider had reported by WhatsApp that the firm’s email servers had *“recently”* suffered a cyber-attack that *“may have disrupted outgoing emails without necessarily generating delivery error messages”*, though the issue

had since been resolved (Exhibit 9). Appellant’s counsel requested reinstatement of the deadline, attaching the original email sent to *procedures@tas-cas.org* at 23:45 on 23 April 2026.

16. On 4 May 2026, the Respondent nominated Mr Nahuel Krishnamurti as arbitrator.

17. On 5 May 2026, the Appellant filed the appeal brief; and on 11 May 2026, FIFA filed its answer, disputing, *inter alia*, admissibility.

18. On 7 May 2026, the Panel was constituted:

President: Mr Shunsuke Papadopoulos, Athens, Greece

Arbitrators Ms Valeria Iweala, Abuja, Nigeria

Mr Nahuel Krishnamurti, Buenos Aires, Argentina

19. A hearing was held on 22 May 2026 at the *Corte de Arbitraje de Madrid*, Palacio de Santoña, Madrid. At its close, both Parties confirmed that their right to be heard and to equal treatment had been respected.

IV. SUBMISSIONS OF THE PARTIES

20. The Panel has considered all submissions and evidence filed by the Parties, even where not specifically referenced below.

A. THE APPELLANT’S POSITION AND PRAYERS FOR RELIEF

Applicable law

21. The Appellant submits that, pursuant to Article 49(2) of the FIFA Statutes (2024 Edition), Swiss law, including the Swiss Civil Code (“CC”), applies “*additionally*” (*i.e.* alongside FIFA regulations) since the sanctions arise under Swiss association law. As Switzerland has ratified the European Convention on Human Rights (“ECHR”), whose principles form part of Swiss public policy and also in accordance with Article 3 of the FIFA Statutes, the relevant ECHR guarantees must inform the legality and proportionality of the measures imposed (CAS 2011/A/2426 para. 2; CAS 2021/A/8364, paras. 175–179).

Burden and Standard of Proof

22. The Appellant submits that, under Article 41(1) FDC, FIFA bears the burden of proof to the comfortable-satisfaction standard of Article 39(3) FDC (CAS 2022/A/8651, para. 147; CAS 2021/A/8453, para. 3). Requiring him to disprove the infringement would improperly reverse that burden.
23. The Appellant requests the following reliefs, namely that the Panel find (i) the appeal admissible, (ii) the Anonymous Email and Anonymous Witness Statement inadmissible, (iii) that the Appellant did not breach his duty to cooperate, and (iv) that he did not violate Article 20 FDC.

(a) The Statement of Appeal is admissible

24. The Appellant sustains the statement of appeal is admissible because it was timely filed by email at 23:45 Iridonian time on 23 April 2026, and confirmed by courier within the subsequent business day, in satisfaction of Articles R32(1) and R31(3) of the CAS Code. He submits that it is the time of sending, not receipt, what governs the timeliness of the submission (CAS 2016/A/4871, para. 104), a “*mailbox rule*” equally applicable to electronic filings.
25. Subsidiarily, he seeks reinstatement under Article 148 of the Swiss Code of Civil Procedure (“**Swiss CPC**”), which he submits to be applicable where the CAS Code is silent, especially considering that (i) he was not responsible for the delay, and (ii) he sought reinstatement within two days, before the expiry of the period set out in Article 148(2) Swiss CPC (CAS 2024/A/10474, para. 45).

(b) The Anonymous Email and the Anonymous Witness Statement are inadmissible evidence

26. The Appellant submits that Exhibit 2 must be excluded, or in the alternative given minimal weight because (i) the anonymity granted was unjustified, (ii) the statement is uncorroborated, and (iii) no opportunity for cross-examination was afforded. Further, FIFA’s transmission of Exhibits 2 and 3 to the Iridonian criminal authorities compromised the Appellant’s Article 6(1) ECHR fair-trial rights (CAS 2022/A/8651; CAS 2017/A/5003).

27. As to Exhibits 3 and 4, the Appellant submits they are inadmissible, or at minimum devoid of probative value since they are (i) unauthenticated, and (ii) unreliable, and, in any event, (iii) concern his father, not himself.

(c) The Appellant did not breach his duty to cooperate

28. The Appellant submits that his refusal to hand over his phone was justified under Articles 6(1) and 8 ECHR (privilege against self-incrimination and the right to privacy) and that, in any event, he collaborated with the investigation by attending all interviews requested. The Appellant acknowledges Article 12 FDC's general duty to cooperate but submits it cannot override his fundamental rights: with a pending criminal proceedings already pending and FIFA having transmitted material to the Prosecutor, he faced a concrete and imminent risk that any disclosure would be used against him, warranting the same safeguards as in criminal proceedings (CAS 2017/A/5003, paras. 266-267).

29. The Appellant further submits FIFA's broad, unspecified request for his entire phone was an unlawful, disproportionate interference with his right to privacy (Article 8(1) ECHR) and his personality rights (Article 28 CC), and that it lacked legitimate aim, legal basis, necessity or proportionality (CAS 2011/A/2426, paras. 96-101; CAS 2021/A/8364, para. 280).

30. Therefore, he requests the CHF 10,000 fine be set aside or, alternatively, proportionately reduced given his collaboration (CAS 2019/A/6388, para. 220; CAS 2011/A/2426, para. 63; CAS 2015/A/4351, para. 6).

(d) The Appellant was not involved in match-fixing

31. The Appellant submits there is no evidence to the comfortable-satisfaction standard that the Match was manipulated or, if so, that he was involved (CAS 2018/A/6075, paras. 61-65).

32. The Appellant submits that his performance was not unusual and shows no pattern of deliberate underperformance. He highlights that kick-off and the 22nd minute, when the relevant betting markets closed, at most one isolated action could be identified, insufficient

to link his conduct to the betting movements. He further argues that the Report is inconclusive: the mistakes identified are not uncommon at that level (CAS 2018/A/6075, paras. 61-65), and cannot be deemed deliberate or establish his individual involvement to the comfortable satisfaction standard, particularly as the Report expressly stated that it was “*not suggesting that any individual is definitely involved*” (CAS 2021/A/8453, paras. 4 and 96).

33. As to the remaining evidence, the Appellant submits there is no independent evidence linking him to any manipulation. The Dodgycoin-related allegations (Exhibits 3 and 4) neither implicate him nor identify his father as part of any scheme, and the Anonymous Witness Statement (Exhibit 2), if admitted, is incomplete and, at most, just records that he refused whatever was requested.

34. In this sense, the Appellant asks the Panel to find that FIFA should not infer a breach of Article 20 FDC from circumstances that are merely conjecture, therefore not certain, and to set aside the Challenged Decision.

B. THE RESPONDENT’S POSITION AND PRAYERS FOR RELIEF

Applicable law

35. FIFA submits that, under Article 5(2) FDC, the applicable law comprises FIFA’s regulations and, “*subsidiarily*”, Swiss law. FIFA advocates for a hierarchical interpretation under which Swiss law only supplements FIFA rules where these contain a lacuna, or need uniform application.

Burden and standard of proof

36. FIFA accepts its burden of proving breaches of Article 20 FDC under Article 41(1) FDC, but sustains each Party must prove the facts it relies upon, under Article 41(2) FDC and Article 8 CC (CAS 2016/A/4871, para. 125). Also, FIFA warns that the comfortable-satisfaction standard cannot be set too high in match-fixing cases, given the covert nature of such conduct and its limited investigative powers (CAS 2022/A/8651, paras. 147-148).

37. FIFA requests findings that (i) the appeal is inadmissible, (ii) the anonymous evidence is admissible and should be afforded due weight, (iii) the Appellant was not entitled to refuse the request to provide his phone, and (iv) the Appellant violated Article 20 FDC.

(a) The Statement of Appeal is inadmissible

38. FIFA submits the statement of appeal was filed late, given the strict, “*non-extendable and preclusive in nature*” deadline Article 49 of the CAS Code’s (CAS 2025/A/11161, para. 92). The “*mailbox rule*” (CAS 2016/A/4871) is inapposite. It concerns a physical filing that had actually left the sender’s control. Here, the cyber-attack prevented the email from ever being sent, meaning courier confirmation under Article 31(3) of the CAS Code was outside the deadline.

39. FIFA also submits that reinstatement is not possible because Article 148 Swiss CPC, even if subsidiarily applicable (which it disputes), is a ‘*perfection provision*’, and cannot apply where nothing was first received by CAS.

40. FIFA further submits the Appellant has not discharged his burden of proving the cyber-attack, as a WhatsApp message is incapable of establishing causation between the cyber-attack and the failure to send the email.

(b) The Anonymous Email and the Anonymous Witness Statement are admissible evidence, and should be afforded due probative weight

41. FIFA submits Exhibit 2 is admissible and must be afforded due weight since (i) there is no absolute right to cross-examination as claimed by the Appellant, and any residual defect can be cured by the Panel’s *de novo* review; (ii) witness’s identity was verified and recorded confidentially by the FIFA DC, and (iii) a concrete intimidation risk justified anonymity.

42. Regarding Exhibits 3 and 4, FIFA acknowledges the email’s authorship cannot be ascertained, but submits it authenticated the WhatsApp screenshot as untampered. Any procedural defect is similarly curable and affects weight rather than admissibility. In the alternative, FIFA requests the evidence to be admitted with its weight cautiously calibrated.

(c) The Appellant breached his duty to cooperate under Article 12 FDC, and should be sanctioned accordingly

43. FIFA submits that Article 12 FDC requires good-faith collaboration, including producing requested evidence, and that by voluntarily submitting to FIFA's rules the Appellant accepted that duty, precluding reliance on Article 28 CC (CAS 2005/C/976 & 986, paras. 138-140). His refusals on 18 November and 8 December 2025 were incompatible with it.
44. On proportionality, FIFA submits its request was adequate, necessary and balanced against its overriding interest to protect integrity and defends that no less intrusive measure was available (CAS 2011/A/2426, paras. 99-101). Accordingly, FIFA considers that the balance favours disclosure, any interference being justified under Article 28(2) CC (CAS 2011/A/2426, para. 102).
45. FIFA submits the Appellant's reliance on Article 6 ECHR is misplaced, as Articles 6(2) and 6(3) (including the privilege against self-incrimination) concern criminal law and are irrelevant to disciplinary proceedings (CAS 2010/A/2268, para. 99); and that the Appellant has not established any clear and imminent risk justifying the privilege against self-incrimination, as mere parallel criminal proceedings are insufficient *per se* (CAS 2017/A/5003, paras. 266-267).
46. FIFA further submits that the Appellant's repeated refusal warrants an adverse inference for his involvement and that, under Articles 12(4) and 6(4) FDC, the CHF 10,000 fine falls within FIFA's discretion and is proportionate to the breach, particularly in the context of an underlying match-manipulation investigation (CAS 2017/A/5003, para. 5).

(d) The Appellant was involved in match-fixing thereby violating Article 20 FDC

47. FIFA submits that, together, the Report (Exhibit 1), the Anonymous Email with the WhatsApp screenshot (Exhibits 3 and 4), and the Anonymous Witness Statement (Exhibit 3) establish to comfortable satisfaction a breach of Article 20 FDC when assessed together. The Report identified suspicious pre-Match betting lacking sporting logic, suspicious live betting during the first 22 minutes, and suspicious betting on Iridonia to lose by at least two goals, indicating manipulation and prior knowledge. FIFA further notes that more than half of the 'Red' errors involved the Appellant and submits that, together with the abnormal

betting and market closure, these actions constitute compelling circumstantial evidence of his participation.

48. The Respondent submits that the alleged transfer of 50,000 Doggycoin to Mr L. Fortuna, reportedly made from late September until the day before the Match, constitutes relevant circumstantial evidence. Such timing, the father's alleged criminal links and the coded reference "*Luc The Crook*" (Exhibit 4) are consistent with efforts to conceal wrongdoing and support the inference that the Appellant's involvement was channelled through his father. This is reinforced by the Anonymous Witness Statement (Exhibit 2), according to which, on the eve of the Match, the Appellant was involved in a tense call with his father, complained of pressure and stated that he could not comply with everything requested. FIFA further relies on the Appellant's failure to rebut the allegations and the adverse inference arising from his refusal to provide his phone.

49. FIFA submits that all available evidence, taken together as a convergent circumstantial evidence, establish that the Appellant manipulated the Match in breach of Article 20 FDC (CAS 2011/A/2384 & 2386, para. 193; CAS 2021/A/7840, paras. 1-4; CAS 2020/A/7596, paras. 5-6, 248, 251-263). FIFA therefore requests that the Challenged Decision be confirmed in its entirety, including the CHF 100,000 fine and five-year ban from all football-related activities.

V. CAS JURISDICTION

50. Article R47 of the CAS Code allows an appeal against a federation's decision where its regulations so provide and internal remedies are exhausted. Article 50(1), read with Article 49(1), of the FIFA Statutes establishes that appeals against final FIFA decisions "*shall be lodged with CAS*", and Article 52 FDC confirms that Disciplinary and Appeal Committee decisions may be so appealed.

51. The Panel notes that neither Party contested the CAS jurisdiction in this matter.

52. It follows that the CAS has jurisdiction to decide this dispute.

VI. APPLICABLE LAW

A. To the procedure

53. The procedural *lex arbitri* in the present proceedings is the CAS Code, since, pursuant to its Article R27, “*the Parties have agreed to refer a sports-related dispute to CAS*”.
54. The Panel will subsidiarily apply Chapter 12 (“International Arbitration”) of the Swiss Federal Act on Private International Law (“**PILA**”), since, as prescribed in Article R28 of the CAS Code, the seat of arbitration is Lausanne (Switzerland) and the Appellant does not have his domicile in Switzerland pursuant to Article 176(1) PILA.
55. The Panel shall accordingly decide the procedural issues in accordance with the *lex arbitri* and Chapter 12 PILA.

B. To the merits

56. Article R58 of the CAS Code provides that the Panel “*shall decide the dispute according to the applicable regulations and, subsidiarily, to the rules of law chosen by the parties or, in the absence of such a choice, according to the law of the country in which the federation, association or sports-related body which has issued the challenged decision is domiciled or according to the rules of law that the Panel deems appropriate*”, giving reasons for that choice where applicable.
57. The Parties agree that the FIFA Regulations apply. Pursuant to Article 49(2) of the FIFA Statutes, “*CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law*”. In the Panel’s view, the terms “*primarily*” and “*additionally*” establish a hierarchy between FIFA regulations and Swiss law. It follows that Swiss law only supplements FIFA regulations, particularly where they contain a *lacuna* or require uniformity in their interpretation. By reason of the foregoing, the Panel must decide the dispute in accordance with the FIFA Regulations, specially the FDC, and, subsidiarily, Swiss law.

Applicability of Articles 6 and 8 ECHR

58. The Parties disagree as to whether, and to what extent, the ECHR applies to the present dispute. The Panel must therefore determine the applicability and scope of Articles 6 and 8 ECHR in these proceedings.
59. International treaties on human rights are meant to protect individuals' fundamental rights *vis-à-vis* governmental authorities and, in principle, are not *per se* directly applicable in disciplinary matters carried out by sports' governing bodies (CAS 2011/A/2426, para. 65). However, although the ECHR does not directly bind FIFA as a private association, CAS jurisprudence has consistently recognised its indirect applicability to arbitral proceedings, since Switzerland is a contracting State to the ECHR and Swiss courts must ensure that arbitral awards comply with Swiss public policy, which encompasses ECHR's fundamental protections (cf. DE LA ROCHEFOUCAULD, *The Fundamental Rights of the Parties before the CAS*, CAS Bulletin 2021/1, pp. 33-42; TAS 2021/A/8364, paras. 175-179; CAS 2011/A/2426, para. 66-67).
60. FIFA, as a Swiss private-law association under Article 60 *et seq.* CC, has a legitimate interest in regulating and supervising its organs and officials through ethical standards, and in sanctioning persons bound by those rules (CAS 2017/A/5003, para. 157). Individuals, by voluntarily submitting to sporting regulations, accept the mandatory duty to cooperate. However, FIFA's autonomy is not absolute (CAS 2014/A/3776; CAS 2011/A/2422). Its powers are limited by public policy ("*ordre public*"), in particular the fundamental rules protecting personality rights under Article 27 *et seq.* CC.
61. This said, the procedural guarantees applicable in sports disciplinary proceedings cannot, in principle, be determined by reference to criminal-law concepts (CAS 2021/A/8364, paras. 175-179, citing inter alia CAS 2022/A/8651, paras. 135-137; SFT 4A_178/2014, para. 5.2; SFT 4A_644/2020, para. 6.3). Accordingly, the safeguards under Articles 6(2) and 6(3) ECHR do not apply *per se*, whereas the guarantees under Article 6(1), such as the right to be heard and equality of arms, form part of Swiss procedural public policy (same authorities).
62. The privilege against self-incrimination, although an implied guarantee under Article 6 ECHR, is, in principle, inapplicable in disciplinary proceedings (cf. BOSS, *Duty to*

cooperate in disciplinary proceedings and its limitations deriving from standard rights in criminal proceedings — A review under Swiss law, CAS Bulletin 2020/1, pp. 7-10).

63. However, the privilege against self-incrimination may become applicable where the duty to cooperate would lead to an intolerable contradiction to justice, thereby infringing fundamental principles of Swiss procedural public policy. Its applicability must therefore be assessed through a balancing of the interests and circumstances involved (CAS 2017/A/5003, para. 10; BOSS, *op. cit.*; CAS 2022/A/8651, paras. 135-137). Only where there is a “*clear and imminent danger*” that compulsory cooperation would circumvent that privilege may it extend to a sports disciplinary investigation (CAS 2017/A/5003, paras. 266-267). Even then, the privilege does not confer a general right to refuse cooperation: while an individual cannot be compelled to confess disciplinary wrongdoing, the obligation to cooperate with disciplinary bodies remains, in principle, applicable, and the mere existence or prospect of parallel criminal proceedings does not *per se* justify reliance on the privilege.
64. The same considerations apply to Article 8 ECHR. The right to respect for private life is relevant through Swiss public policy and the protection of personality rights under Article 27 *et seq.* CC, but it is not absolute. Any interference must therefore be assessed in light of the competing interests at stake and may be justified where supported by law, consent, or an overriding private or public interest, subject in each case to the principle of proportionality.
65. Accordingly, the Panel is of the view that FIFA’s disciplinary autonomy remains subject to those fundamental guarantees, notwithstanding the private nature of the proceedings. However, such rights are not absolute and may be subject to legitimate limitations where justified by competing rights or overriding interests, and considering that no right enjoys automatic precedence over another (CAS 2011/A/2426, para. 72).

VII. PROCEDURAL ISSUES

66. The Panel considers that the admissibility of the statement of appeal and of the anonymous evidence are purely procedural issues to be decided under the applicable *lex arbitri* and Chapter 12 PILA.

A. Admissibility

67. Article R49 of the CAS Code sets the time limit for appeal at twenty-one days from receipt of the decision. Such deadline is mirrored in Article 50(1) of the FIFA Statutes.
68. FIFA notified the grounds of the Challenged Decision on 2 April 2026. The Parties agree the *dies ad quem* was 23 April 2026, 23:59 Iridonian time, under Article R32(1) of the CAS Code. The Panel upholds this agreement.
69. Articles R32(1) and R31(3) of the CAS Code govern the filing requirements for the statement of appeal.
70. In this regard, the Panel notes a disagreement between the Parties regarding the timely filing of the statement of appeal and, if not timely filed, over the possibility of a reinstatement of the missed deadline.
71. The Panel therefore examines (i) whether the appeal was timely filed by email, and (ii) whether a missed deadline may be reinstated.

(i) Timely filing by email and the theory of sending

72. The Appellant relies on CAS 2016/A/4871 (para. 104) for the submission that it is the time of sending, not receipt at CAS, what is decisive for the timeliness of the filing, a “*mailbox rule*” equally applicable to electronic filings since. Upon pressing “*send*”, control passes to the email server.
73. The Panel is not persuaded by the Appellant’s submission. The mailbox rule authority concerned a physical filing, where requiring dispatch and receipt within the same deadline would impose an unreasonable burden given postal delays. No CAS jurisprudence extends the rule to electronic filings. Unlike physical delivery, an email is expected to reach its recipient almost immediately, as reflected in Article R31(3), under which an electronic submission dispatched within the deadline is “*valid upon receipt*” at CAS.
74. The Panel rejects the submission that a timely-sent statement remains valid even if received late. The obligation to ensure timely receipt rested with the Appellant, who neither reacted to the absence of an acknowledgment nor verified delivery until 28 April 2026, five days

after expiry. Where an email is not received within the deadline, the mailbox rule's rationale does not apply, and the deadline must be treated as lapsed.

75. It is uncontested that the original email never reached CAS. The physical copy dispatched on 24 April 2026 does not alter this conclusion, since courier confirmation under Article R31(3) presupposes a timely electronic submission, a condition not met here.

76. The Panel finds that the appeal was lodged outside the strict 21-day period under Article R49 of the CAS Code.

(ii) Can the deadline for the filing of the statement of appeal be reinstated?

77. As an alternative argument for the case this Panel found –as it did– that the statement of appeal was not timely submitted, Appellant seeks reinstatement under Article 148 Swiss CPC, not an extension under Article R32(2), which the Respondent contends is unavailable absent any gap in the CAS Code.

78. The Panel agrees Article R32(2) of the CAS Code unambiguously excludes any power to extend the preclusive deadline of Article R49 of the CAS Code (CAS 2019/A/6294, para. 83; CAS 2025/A/11161, para. 92; CAS 2020/A/7075, para. 1) but finds the Respondent has misconstrued the request as such an extension. By its own admission that lapsed time cannot be extended, it confirms the Appellant seeks reinstatement instead.

79. The *lex arbitri* has already been established; Swiss procedural law does not, in principle, apply to international arbitration. However, where the CAS Code is silent, Panels may resort to Swiss law to fill the *lacuna*, pursuant to Article 182(2) PILA (CAS 2025/A/11161, para. 71; CAS 2024/A/10474, para. 64).

80. The Panel finds such a gap exists in this case. Article R32(2) of the CAS Code excludes extensions of the Article 49 of the CAS Code's deadline, but remains silent on reinstatement. This silence is distinct from an absolute prohibition and is not analogous to an exclusion. Indeed, preclusive deadlines are non-extendable “*save for truly exceptional circumstances*” (CAS 2025/A/11161, para. 92 *in fine*), but it follows that there is a *lacuna*

regarding reinstatement, that allows recourse to Swiss law, in consistence with prior CAS jurisprudence (CAS 2024/A/10474, para. 65).

81. Article 148 Swiss CPC may therefore apply subsidiarily (CAS 2025/A/11161, para. 106, citing MAVROMATI/REEB, 2nd ed. 2025, Art. R49 no. 18) as an exceptional remedy, assessed narrowly, distinct from and not proscribed by Article R32's exclusion of extensions.
82. The Panel rejects the Respondent's '*perfection provision*' argument. Reinstatement operates precisely where a deadline has been missed entirely, restoring the defaulting party's prior procedural position. To require that something be received at CAS before reinstatement can apply would deprive the provision of its essential function.
83. The Panel holds that the requirements set out in Article 148 Swiss CPC, *i.e.* a (i) fault-free default and a (ii) prompt re-filing, are cumulative requirements.
84. As to the fault-free default, the Appellant has discharged his burden of proof (CAS 2024/A/10474, para. 68). The occurrence of the cyber-attack is undisputed, and causation is established by an unambiguous chronology of events: the email, sent at 23:45 on 23 April 2026, never reached CAS, and the IT provider confirmed on 26 April 2026 a cyber-attack capable of disrupting outgoing emails without delivery error messages.
85. Procedural Order No. 1 records the attack as unprecedented and the Appellant's cybersecurity as industry-standard, rendering it unforeseeable and fault-free. The absence of a forensic report is not fatal since no alternative explanation was advanced by the Respondent.
86. As to promptness, Appellant's counsel contacted CAS within two days of learning of the attack, requested reinstatement and resent the statement. This falls well within the ten-day period under Article 148(2), unlike prior cases involving two- and seven-month delays (CAS 2024/A/10474, para. 72; CAS 2025/A/11161, para. 113).
87. Both requirements being satisfied, and the courier dispatch of 24 April 2026 evidencing genuine intent to comply, reinstatement is warranted without undermining Article R49's preclusive nature generally. Denying reinstatement here, absent fault, delay or prejudice to the Respondent, would be excessively formalistic.

88. It follows that Mr Fortuna's statement of appeal is declared admissible.

B. Evidentiary issues

89. The question is whether (i) the Anonymous Witness Statement (Exhibit 2), and (ii) the Anonymous Email and attached WhatsApp screenshot (Exhibits 3 and 4), are admissible and, if so, what weight they merit.

90. The Panel recalls it hears the case *de novo* under Article R57 of the CAS Code, its discretion limited only by Swiss procedural public policy per Articles 184(1) and 182(3) PILA, a high threshold under Swiss practice (SFT 4P.267-270/2002, para. 4.2.1). Further, any evidence may in principle be produced under Article 39 FDC.

91. Admissibility and weight are distinct matters and will be examined accordingly: the former asks whether evidence may be considered at all, the latter the reliance placeable on it.

92. Article 43(1) FDC permits witness anonymity exceptionally, subject to CAS-established safeguards: concrete risk to the witness, identity verification, opportunity for cross-examination, and independent corroboration (CAS 2009/A/1920, para. 13; CAS 2011/A/2384 & 2386, para. 31).

93. Article 43(2) FDC codifies two conditions for the acceptance of uncorroborated testimony: (i) written questions for the parties, and (ii) direct identity verification by the judicial body. The *de novo* nature of CAS proceedings may cure procedural deficiencies before FIFA, provided the safeguards are actually offered before the Panel (CAS 2009/A/1920, para. 29).

94. As to Exhibit 2, the fear of "*intimidation and threats*" expressed by the witness amounts to a concrete risk requiring no further proof, consistent with Article 14 of the 2023 ICAS Guidelines (CAS 2021/A/7661, para. 164). Further, FIFA affirmed that the witness's identity was verified under Articles 43(1)(f) and 44(1) FDC. The fact that this Panel never received such verification, despite the lack of objection to disclosure, affects weight, but not admissibility, given the witness's status as Appellant's teammate and possible interest in self-exculpation. However, the Panel declines to order disclosure at this stage so as not to undermine the witness's protective interest

95. The betting anomalies shown by Exhibit 1 and the opening of a criminal investigation provide sufficient contextual corroboration for the admission, though nothing else corroborates the alleged conversation itself. The absence of cross-examination does not bar admission before a *de novo* forum (CAS 2009/A/1920, para. 13; CAS 2019/A/6388, para. 126), but FIFA’s failure to use available protective mechanisms –audiovisual protection, voice-distortion– or to call Mr L. Fortuna left Article 43(2)(a) FDC unsatisfied, an obligation that cannot shift to the Appellant. It follows that Exhibit 2 is admitted but afforded very limited weight, being insufficient by itself to prove any involvement.
96. As to Exhibits 3 and 4, considered together, the author’s identity, relationship to events and credibility remain unknown, and FIFA’s authentication of the screenshot does not establish its provenance or context. Reliability, however, bears on weight, not admissibility, and the Dodgycoin transfers alleged in Exhibit 3 find partial contextual support in Exhibit 5.
97. The Appellant’s Article 6(1) ECHR objection to FIFA’s transmission of the exhibits fails, since federation decisions cannot themselves violate that provision where *de novo* review is available (CAS 2021/A/8364, para. 179), and no specific prejudice before this Panel was identified by the Appellant. Exhibits 3 and 4 are admitted but, since the Panel cannot independently verify their allegations, carry very limited probative value, usable only where corroborated by other reliable evidence and incapable of proving the Appellant’s involvement alone, decisively, or as corroboration of Exhibit 2.

VIII. MERITS

98. According to Article R57(1) of the Code, the Panel has “*full power to review the facts and the law*”. As repeatedly stated in CAS jurisprudence and as both Parties agree, CAS appeal procedures entail a *de novo* review of the merits: not confined to whether the appealed ruling was correct, the Panel must independently determine the merits (CAS 2008/A/1594, para. 44, citing CAS 2006/A/1175, paras. 61 and 62).
99. In light of the facts, the circumstances and the Parties’ respective positions, the Panel observes that the main issues to be resolved are whether (i) Mr Fortuna’s refusal to hand over his mobile phone was lawful and, if not, what are the legal consequences of that refusal; and whether (ii) the Appellant did manipulate the Match and breached Article 20 FDC.

Burden and Standard of Proof

100. As a preliminary matter, the Panel must determine the applicable burden of proof and the standard of proof.
101. The Panel recalls that FIFA bears the burden of proving the Appellant's violations pursuant to Article 41 FDC: "*the burden of proof regarding disciplinary infringements rests on the FIFA judicial bodies*". That said, under Swiss law each party bears the burden of proving the specific facts and allegations on which it relies; that burden is discharged when the Panel is personally convinced that the fact is established (CAS 2022/A/8651, para. 82 (iii), citing CAS 2017/A/5299, para. 119; CAS 2003/A/506, para. 54).
102. It is undisputed that the applicable standard of proof is comfortable satisfaction according to Article 39 FDC (CAS 2013/A/3256, paras 277-279; CAS 2013/A/3258, paras. 119-121).

A. Breach of Article 12 FDC on the Duty to Cooperate

103. Article 12 FDC imposes a good-faith duty to assist FIFA in establishing the facts, including complying with requests for information and evidence. CAS jurisprudence recognises the importance of such duties given sports bodies' limited investigative powers (CAS 2017/A/5086, para. 189; CAS 2014/A/3537, para. 87), compatible in principle with FIFA's burden of proof. As to Article 6 ECHR, following the reasoning above (paras. 51-58 *supra*), the privilege against self-incrimination, though inapplicable *per se* given FIFA's private nature, may apply indirectly depending on the circumstances.
104. The Panel considers that the Appellant had reason to fear a "*clear and imminent danger*" that any requested information could be transmitted to the criminal authorities, circumventing the safeguards available in parallel criminal proceedings, given FIFA's dispatch of material to the Prosecutor on 3 November 2025.
105. However, the privilege against self-incrimination does not remove the duty to cooperate altogether: the Appellant could have proposed narrower parameters or an alternative measure, his obligation being to seek other means of compliance, not merely to refuse.
106. Regarding FIFA, its request failed any proportionality standard: it was (i) excessively broad, specifying no information sought, temporal limits or search terms, amounting to a

'fishing expedition' (CAS 2023/A/10032, para. 24; CAS 2023/A/9960, paras. 103-110); (ii) unnecessary, given other available evidence and less intrusive means; and (iii) disproportionate *stricto sensu*, requiring exposure of the entirety of his private communications. Such kind of measures require balancing FIFA's overriding integrity interest against personality rights including privacy, which may engage Swiss public policy (CAS 2011/A/2426, paras. 99-102), and in this case FIFA could and should have limited the request's scope to information reasonably connected to the investigation.

107. Although the Appellant's refusal of unrestricted access was thus justified under Article 8 ECHR and the privilege against self-incrimination, this did not relieve him of his Article 12 FDC duty to seek cooperation by any other proportionate alternative. Exercising its *de novo* powers, the Panel proportionately reduces the CHF 10,000 fine to CHF 5,000 (CAS 2019/A/6219, paras. 116-119; CAS 2020/A/6716, paras. 171-172; CAS 2021/A/8364, paras. 290-293).

108. Regarding FIFA's request for an adverse inference, while such inferences may in principle be drawn from a party's unjustified failure to produce evidence, none is warranted here, given the Appellant's legitimate grounds for refusal; his refusal cannot support the conclusion that the withheld device evidenced his involvement, and no adverse inference is drawn.

B. Match-manipulation and Violation of Article 20 FDC in relation to the Match

109. The Respondent relies essentially on four evidentiary sets to justify the Challenged Decision: (i) the Report (Exhibit 1), (ii) the Anonymous Email and WhatsApp screenshot (Exhibit 3 and 4), (iii) the Anonymous Witness Statement (Exhibit 2), and (iv) several circumstances surrounding the Appellant.

110. The Panel recalls that CAS jurisprudence has consistently recognised betting fraud detection reports as a reliable means of evidence for detecting match manipulation (CAS 2016/A/4650, para. 102; CAS 2017/A/5272, para. 75). However, the fact that a match is considered manipulated is only the first step in determining whether a particular player was directly or indirectly involved. Accordingly, the Report is not in itself, and without further

documentation or evidence, sufficient to establish a link between match-fixing and the Appellant (CAS 2017/A/5338, para. 83; CAS 2021/A/8453, paras. 93-99).

111. In the present case, the Appellant is not individually highlighted in the Report, which also identifies conduct attributable to other players. The Panel therefore considers that, while the Report may support the conclusion that the Match was manipulated, it does not, by itself, provide evidence establishing the Appellant's individual involvement in match-fixing (CAS 2021/A/8453, paras. 93-99). The Panel also finds that the Report is of limited importance. Not every instance of bad or underperformance by a player necessarily means that a match was fixed. Football, by its very nature, is a game where mistakes occur, and the fact that the Appellant played badly, which is not for this Panel to judge, is no evidence in itself that he was involved in match-fixing (CAS 2013/A/3256, para. 299).
112. Regarding Exhibit 3, the Panel agrees with the Appellant that the WhatsApp screenshot was cherry-picked, lacks context and is too unclear to support a conclusion, and the explanation that the father was experimenting with cryptocurrencies is equally credible (CAS 2013/A/3256, para. 342).
113. The Panel observes that Exhibit 2 may well offer certain evidence of wrongdoing on the part of the Appellant, but the Panel is nonetheless cautious in its conclusions: although the telephone call raises serious doubts as to the subject of the father-son conversation, the Panel also finds that the content of the conversation is not clear enough to draw any conclusion (CAS 2013/A/3256, paras. 351-352).
114. In light of the above, the Panel finds that, even if the Appellant may have committed some mistakes of play during the Match, his alleged malicious intent and involvement in manipulating the Match has not been sufficiently proven by the Respondent.
115. Considering all of the above, the Panel is not comfortably satisfied by the evidence brought forward by the Respondent that the Appellant breached Article 20 FDC and was actually involved in manipulating the Match. Accordingly, the present decision cannot in any manner be deemed to constitute a disavowal of the Respondent's fight against match-fixing, which remains of central importance for a clear and fair sport.

IX. COSTS

116. Pursuant to Article R65.2 of the CAS Code, the present proceedings, being of a disciplinary nature, are costless for the Parties, save for the non-refundable Court Office fee of CHF 1,000 paid by the Appellant, which is retained by CAS.

117. Under Article R65.3, and considering the outcome of the proceedings, the Panel considers it appropriate that each Party bear its own legal fees and other expenses incurred in these proceedings.

ON THESE GROUNDS

The Court of Arbitration for Sport hereby rules:

118. The Statement of Appeal was not timely filed by Mr Fortuna's counsel on 23 April 2026.

The deadline is reinstated, and therefore the Statement of Appeal is admissible.

119. The Appeal filed by Mr Fortuna on 28 April 2026 is partially upheld.

120. The FIFA AC decision of 31 March 2026 is partially set aside.

121. The Anonymous Email and Anonymous Witness Statement are rendered admissible pieces of evidence with limited probative weight.

122. Mr Fortuna's refusal to provide his mobile phone was justified; however, his failure to cooperate in good faith constituted a breach of Article 12 FDC, and the fine is reduced to CHF 5,000. No negative inference shall be drawn from such refusal.

123. The cumulative assessment of the evidence presented by the Respondent, including the anonymous evidence and with exclusion of the adverse inference drawn by FIFA, do not bring the Panel to the comfortable satisfaction that the Appellant manipulated the Match. The CHF 100,000 fine and the five-year ban are therefore revoked.

124. All further or different motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland

Date: 24 August 2026