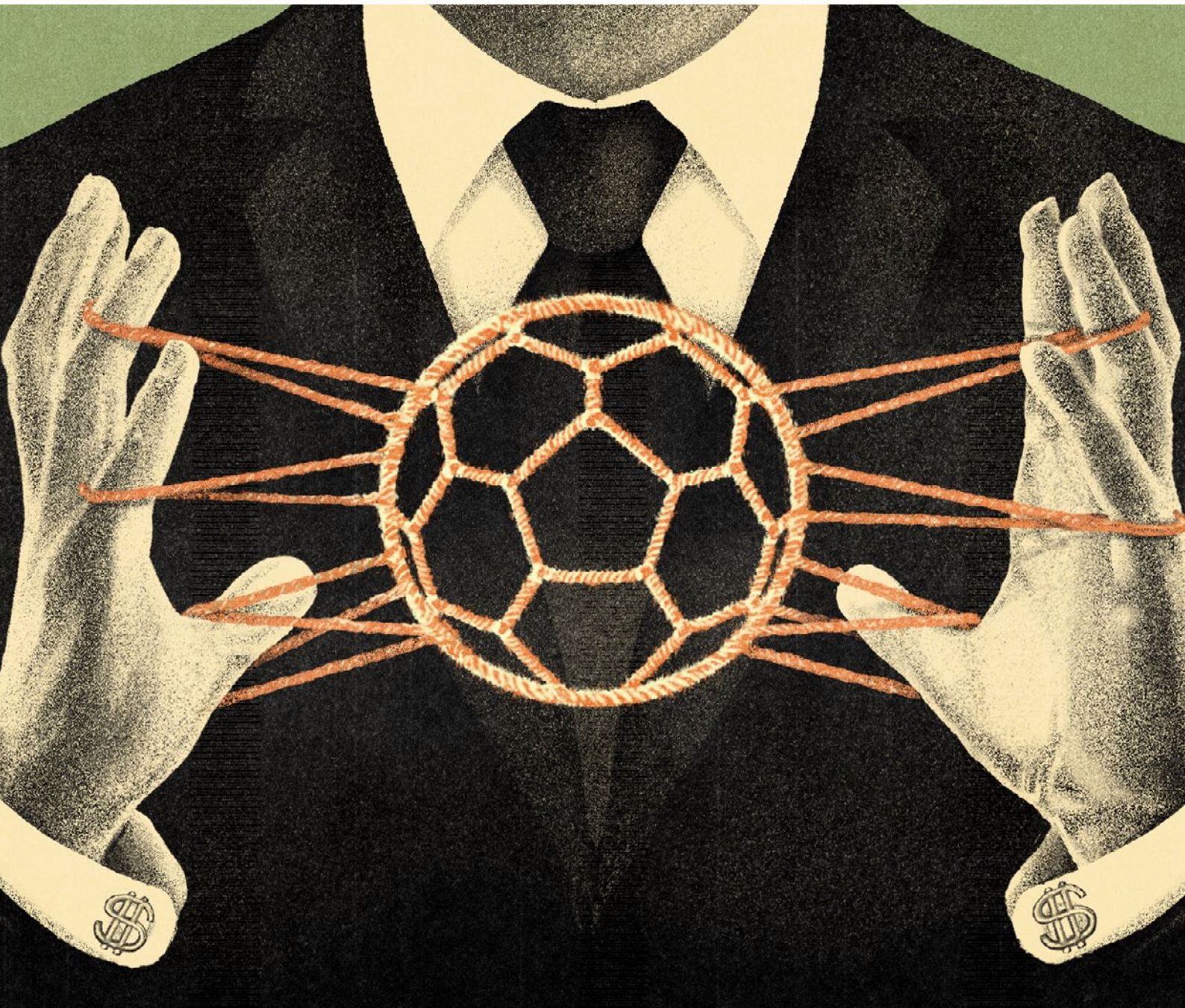


Substitute



The case for the
external reform of FIFA

October 2024

FairSquare

Contents

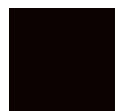
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Foreword



No one owns football. It is the common property of humanity.

Football is a World Cup final watched by half the planet, but no more so than the pick-up game watched by nobody.

Football is 11 vs 11, but it is also five-a-side and futsal, walking football and the three-sided game, played on grass, but also in cages, in parks and on beaches, everywhere.

Football is just a game, but at the same time it is our ritual, our public theatre and our global soap opera.

We are the people who make it matter. We are the people who have decided that this mere game can carry meaning and purpose, shape our identities, tell our stories and imagine our futures.

All the bodies that make the rules and stage the shows, run the leagues and own the clubs, are just custodians of our collective heritage. Without us they are nothing.

Yet FIFA and UEFA, regional confederations, national federations, leagues and clubs, have taken their authority and legitimacy for granted and assumed that the rest of the football world consents to their monopoly of power.

But no longer.

Again and again the institutions that govern football have shown themselves to be at best self-serving, at worst irredeemably corrupt.

They speak the language of equality, but serve the rich before the poor, the elite before the grassroots, and men before women.

They speak the language of human rights, but consort with dictators.

They owe a duty of care to the football world, but harbour abusers.

They speak the language of sustainability but burnish the reputations of fossil fuel giants.

They claim to observe the rule of law but are beholden to none.

This needs to change.

Football's ruling institutions can no longer govern themselves.

They can longer be allowed to claim that they and the game are autonomous when they are so obviously beholden to the economically and politically powerful.

They can no longer be allowed to exist in a legal grey area where there is no oversight, no limits on how power is wielded, no space to challenge and contest its rules and the decisions of its rulers.

They can no longer be allowed to exclude its most important stakeholders – players, supporters and the grassroots game – from the heart of governance.

There are many voices in football who can support this – player's unions, supporter-owned clubs, supporters trusts, national fan associations, campaigning NGOs in the game and grassroots initiatives – but they cannot do it alone.

There are important national initiatives that are moving in this direction: the governments have passed laws that require the democratisation of its national sports federations; the British government is creating an independent football regulator with powers to control the finances and behaviour of clubs and leagues.

There are national associations who are offering a new, more open form of governance, like Norway's work on human rights that emerged from grassroots pressure, or Sweden's consultation with fans that saw the rejection of the introduction of VAR.

The intervention of the US judicial system in FIFA's affairs shows that these organisations can be challenged and forced to change. The European Union and its courts have intervened in the rules that govern player transfers and agents and money laundering in the game.

It's time to insist on a global programme of reform and regulation of the governance of football.

David Goldblatt

Timeline of events

1904	The Fédération Internationale de Football Association (FIFA) formed by representatives of the national football associations of the Netherlands, Switzerland, Denmark, Belgium, France, Sweden and Spain.
1905	Publication of first FIFA statutes.
1921	English FA becomes the first of many associations to ban women from playing football. The ban was not overturned until 1972.
1930	The first FIFA men's World Cup is held in Uruguay.
1932	FIFA moves its headquarters from Amsterdam to Zurich where it registers as an association under the Swiss Civil Code.
1964	Confederation of African Football withdraws its teams from the qualification process for the 1966 World Cup in protest at the low number of places available to non-European teams.
1974	Brazilian João Havelange defeats Englishman Stanley Rouse in the 1974 FIFA Presidential election.
1982	Horst Dassler, the head of Adidas, sets up International Sport and Leisure (ISL) to sell broadcasting rights for World Cups and other sporting tournaments.
1995	The first women's World Cup is held in Sweden.
1998	Sepp Blatter elected FIFA President, ending João Havelange's 24 year reign.
1999	Sepp Blatter introduces the Goal development program formalising the redistribution of FIFA revenue to its member associations.
2001	ISL goes bankrupt leading to Swiss authorities uncovering corruption implicating senior FIFA officials.

2008

ISL directors go on trial in Zurich, revealing scale of corruption within FIFA.

2010

FIFA awards the 2018 men's World Cup to Russia and the 2022 men's World Cup to Qatar.

Nov

2011

FIFA establishes an Independent Governance Committee.

Nov

2012

FIFA launches internal investigation into allegations of corruption of FIFA's Executive Committee in the bidding process for 2018 and 2022 men's World Cups, appointing Michael Garcia to lead the investigation.

Nov

2014

FIFA only releases a 42-page summary of Michael Garcia's report. Garcia resigns in protest.

May

2015

US Department of Justice unseals indictment claiming senior FIFA officials have "corrupted the enterprise by engaging in various criminal activities, including fraud, bribery, and money laundering, in pursuit of personal and commercial gain".

Aug

2015

FIFA responds to fallout from US criminal case and appoints a 2016 Reform Committee to issue recommendations on governance reforms.

Oct

2015

FIFA suspends Sepp Blatter pending investigations into misconduct, ending his 17-year presidency. (Blatter is eventually cleared of all charges.)

Feb

2016

FIFA Congress approves suite of new reforms proposed by a Reform Committee and elects one of its members, Gianni Infantino, as FIFA President. FIFA Council replaces the disbanded Executive Committee.

May

2016

Domenico Scala resigns as president of the Audit and Compliance Committee in protest at FIFA's undermining of its independence.

May

2017

Miguel Maduro, the head of FIFA's Governance Committee is effectively sacked after refusing to allow Russia's deputy Prime Minister to serve on the FIFA Council.

Mar

2021

FIFA dissolves a human rights advisory board set up in 2017.

Aug
2015

FIFA announced its latest sponsor as the Saudi Arabian oil and gas company Aramco, in a four-year deal reported to be worth a total of USD 400 million.

Oct
2023

FIFA effectively grants the 2034 men's World Cup to Saudi Arabia, by dramatically restricting the number of countries that can apply to host the tournament and giving prospective hosts 4 weeks to submit applications.

Apr
2024

FIFA announced its latest sponsor as the Saudi Arabian oil and gas company Aramco, in a four-year deal reported to be worth a total of USD 400 million.

May
2024

FIFA rolls back key reforms introduced in 2016, significantly increasing the number of standing committees, and allowing its regional confederations to loosen or scrap presidential term limits.

Summary and recommendations



This report provides detailed evidence that FIFA is not fit to govern world football and should be subject to external regulation. It describes how an organisation that was set up to govern and regulate the world's most popular sport has been transformed over time into a predatory commercial entity that feeds off the game's global appeal, and causes or exacerbates a wide range of social harms. The report, which is intended to be the first in a series of thematic reports, explains how the key problems afflicting the organisation are structural and how these prevent the organisation from meaningfully reforming itself. A very large body of evidence supports these arguments.

The report is based on more than 100 interviews carried out between July 2023 and September 2024, and a comprehensive review of a wide range of secondary sources. FairSquare researchers conducted interviews in multiple countries with journalists, whistleblowers, football administrators, human rights researchers, sociologists, economists, lawyers, and experts in governance, corruption and tax justice, as well as former members of FIFA's governance committee and its human rights advisory board. In addition, FairSquare researchers and consultants conducted field research in Brazil and South Africa where they met with activists, NGOs, trade union officials and individuals directly affected by FIFA's operations, including street traders, people evicted from their homes and victims of police violence.

This primary source evidence is complemented with information from a vast array of secondary sources, including books by journalists and whistleblowers, newspaper and magazine articles, peer-reviewed academic articles, NGO reports, parliamentary records, correspondence to and from FIFA, court judgements, criminal indictments, tax records, analysis of FIFA's statutes and code of ethics, bid books for men's and women's World Cups, and FIFA-commissioned reports by investigators and governance and corruption experts. An acknowledged limitation of this report is its heavy reliance on English language sources. We submitted freedom of information requests to tax authorities in Australia and South Africa and to public prosecutors in six states in Brazil. We wrote to FIFA outlining the main arguments of the report and requesting information.

Although this report runs to more than fifty thousand words, it is general and broad in scope and is far from exhaustive in its detailing of the problems with FIFA. Each of the issues the report addresses, and many others not included here – not least FIFA's impact on the climate crisis – could be the subject of lengthy individual reports, as could the conduct of many of FIFA's regional confederations and other powerful sports governing bodies such as the International Olympic Committee.

It is not intended as a criticism of individual FIFA employees or officials, many of whom, we know, work diligently to promote the sustainable and ethical development of the game.

Report aims and conclusions

In February 2016, delegates at FIFA's Extraordinary Congress in Zurich voted 176 to 22 in favour of adopting a reform package that was intended to herald a new dawn for an organisation that had become mired in corruption scandals.¹ "We will restore the image of FIFA and the respect of FIFA. And everyone in the world will applaud us," the new FIFA President Gianni Infantino told the assembled delegates.² Eight years later, Infantino addressed delegates at FIFA's 74th annual congress in Bangkok, telling them, "We are a strong FIFA thanks to the way we live, thanks to the value and the values we channel – good governance, integrity, transparency."³ In reality, FIFA is characterised by misgovernance and a lack of transparency, and the power of its most senior and powerful officials is rooted in a model of patronage that disincentivises ethical conduct.

This report has three closely related aims: to demonstrate that FIFA's 2016 reform process has been critically undermined by structural flaws that predate the presidency of Gianni Infantino; to explain the link between misgovernance and FIFA's extractive business model, and the serious social harms that are linked to its operations; and to demonstrate that FIFA is not capable of regulating itself and that its problems can only be resolved by external regulation.

The report describes how FIFA has extracted billions of dollars from developed and developing economies alike, albeit with very different results. It outlines FIFA's repeated failure to take basic steps to effectively mitigate the very serious risks associated with its operations. The abuses linked to FIFA's operations include mass evictions, the destruction of livelihoods, police abuse, extrajudicial killings and other violations of the right to life, forced labour, and sexual and psychological abuse. FIFA's failure to mitigate those risks has been serious and systematic. It highlights how the most serious human rights abuses associated with FIFA's operations were perpetrated during the preparations for the 2022 men's World Cup in Qatar and how many of FIFA's most serious due diligence failures took place *after* the 2016 reforms that FIFA heralded as a new dawn for the organisation.

1 "FIFA congress votes in favour of reform package", *Sky Sports*, (26 February 2016).

2 "FIFA election: Gianni Infantino voted new president", *Al Jazeera*, (26 February 2016).

3 FIFA, "FIFA President's Address to the 74th FIFA Congress", (17 May 2024).

In the absence of external reform of the organisation, the social and human cost of FIFA's misgovernance of the game will continue to mount. As noted by former members of FIFA's Governance Committee, "FIFA cannot reform from within" because "those responsible for leading such reform are politically dependent on the associations and officials they need to reform".⁴ There have been multiple efforts to reform FIFA and to institute policies that will enhance internal governance procedures and effectively mitigate the impact of its operations. The key conclusion of this report is that these initiatives, however laudable, will continue to fail, and that the consequences of these failures will be serious and far-reaching and will extend far beyond the pitch. The necessary first step of any meaningful reform of FIFA – and the one that all previous efforts at reform have ignored – involves breaking up FIFA's patronage network. FIFA's development money is redistributed in such a way as to encourage the member associations' support for the President. FIFA will remain unfit for its highly critical purpose until that link is severed, if necessary via an institutional separation.

These findings come at a critical juncture: the growth and development of the women's game – for so long repressed by male-dominated federations – risks being derailed by serious safeguarding failures and an adoption of the same profit-oriented model that afflicts the men's game; the preparations for the proposed men's World Cup in Saudi Arabia will result in rampant human rights abuses in the absence of wide-ranging reforms that Saudi Arabia will not countenance and FIFA will not demand; and the Saudi Arabian oil and gas company Aramco's sponsorship deal with FIFA means that, in the midst of an existential climate crisis, the world's most-watched sporting event will now promote the image and brand of the world's largest corporate greenhouse gas emitter.

All of this can be stopped. Sport, and football in particular, is too socially, politically and economically important to be this badly misgoverned. The benefits that would flow from good governance are far-reaching, global in scope and extend to multiple domains – health and well-being, inequality, human rights, gender equality and the climate crisis. It's time for football to reach its true potential.

4 Navi Pillay, Miguel Poyares Maduro and Joseph Weiler, "Our sin? We appeared to take our task at FIFA too seriously", *The Guardian*, (22 December 2017).

Report outline

The report is split into six sections. The **first section** describes FIFA's origins and growth, and explains how the structure of the organisation was ill-suited to its rapid commercial expansion, which began in the mid-1970s and continues to this day. FIFA's one-member-one-vote structure is an obligation for organisations established as associations under Swiss law. The law's intention is to provide a democratic mechanism that should give all members of any non-commercial association an equal say in the running of that association. But as FIFA began to mine the commercial potential of the game, the revenues it generated, combined with the voting structures, led to the creation of a patron-client network whereby member associations delivered loyalty to the senior leadership in return for millions of dollars in development funds. This began under the presidency of the Brazilian João Havelange in 1974, and continued in a more formal fashion under the presidency of Sepp Blatter in the late 1990s, when the growth in FIFA membership was accompanied by a significant increase in the funds that FIFA redistributed to its members, notably the smaller associations. The scope for corruption was immense. Senior football administrators agreed to sell broadcast rights at lower than market value in return for bribes, and the 24 members of FIFA's Executive Committee were able to leverage their power to extract bribes from countries bidding to host the men's World Cup. Two scandals – one involving the corruption and collapse of sports marketing company International Sport and Leisure, and the other involving corruption in the bidding process for the men's World Cups in 2018 and 2022 – forced FIFA's leadership to embark on internal reforms in 2011, but these were undermined by the power dynamics built into the organisation. It was only the intervention of US law enforcement authorities that briefly brought the organisation to its knees in 2015, exposing in more detail than ever before the nature, scale and scope of the corruption afflicting the organisation. It also prompted a series of much-vaunted reforms that were supposed to prevent further corruption and scandal.

The **second section** describes how, and explains why, these celebrated reforms failed. Almost as soon as a new set of accountability mechanisms was introduced, FIFA's senior leadership set about undermining it. Because the central structural flaw at the root of many of FIFA's governance problems – the deeply problematic power dynamic between the organisation's executive branch and its member associations – was never addressed, FIFA's new leadership continued in practice to scuttle various bodies and mechanisms designed to ensure independent oversight of FIFA's executive branch. The manner in which FIFA's most senior officials undermined the independence of oversight committees, sacked the highly credible head of a new governance committee, and quietly dissolved an independent human rights advisory board reveals an organisation that continues at every turn to neuter, dissolve or expel any individual or mechanism that has the capacity to serve as a check on its power. The manner in which FIFA

arranged for the 2034 men's World Cup to be gifted to Saudi Arabia reveals how a lack of accountability at the top of the organisation enables the President to circumvent more stringent bidding guidelines for World Cups as easily as FIFA's former Executive Committee circumvented the pre-reform bidding process.

This section explains how FIFA under Gianni Infantino has continued to cultivate the patron-client network that was the root cause of previous corruption scandals. It does this in two ways. Firstly, it distributes vast sums of development money to its members in a way that ensures that a critical mass of its member associations are financially dependent on FIFA development money. As Infantino pointedly told delegates at the FIFA Congress in 2024, "70% of you, of the FIFA Member Associations, would have no football without the resources coming directly from FIFA."⁵ By delinking the resources it provides from the specific development needs of individual associations – FIFA allocates more or less the same amount of money to each of its 211 member associations – FIFA creates fertile ground for graft. Secondly, FIFA weaponises its statutory powers to keep non-loyal member associations in check. This report shows how FIFA arbitrarily applies rules prohibiting political interference in the affairs of member associations, deploys powers that enable it to impose committees that take over the running of member associations, and prohibits member associations from referring FIFA's actions to independent courts. It explains how a new mechanism introduced to FIFA's governance structure in 2016 – the Bureau of the Council – has enabled autocratic decision-making on the part of the FIFA President, and examines the role of FIFA's Ethics Committee and the Court of Arbitration for Sport. Section 2 closes by explaining how in 2024, at its annual Congress, FIFA completed the unravelling of the 2016 reforms, paving the way for endless presidential term limits and opening up further avenues for graft and corruption. FIFA in 2024 functions in more or less the same way as it did before the 2016 reforms.

The **third section** of the report is an examination of FIFA's extractive business model, with a particular focus on the men's World Cup, which is the event through which FIFA generates almost all of its revenue. Drawing on a large body of research from economists and geographers, it explains how FIFA World Cups are sold to and by political leaders on a demonstrably false premise – that they will deliver economic benefits to the host country. On the contrary, the evidence clearly shows that World Cups prove to be a massive financial drain on their hosts, who spend billions of dollars of public money to construct "white elephant" stadiums and take on other vanity projects that often serve only the short-term financial and political interests of local elites. Many World

5 FIFA, "Gianni Infantino emphasises FIFA's mission to grow football globally in FIFA Congress address", (17 May 2024).

Cup hosts remain heavily indebted for years after the World Cup has rolled through their country, while FIFA generates massive profits which it keeps for itself, through the sale of marketing and broadcast rights. FIFA compounds this by demanding millions of dollars of tax exemptions for itself and many of its commercial partners, placing a further drain on its hosts and resulting in the transfer of huge amounts of public money into private hands.

The **fourth section** examines the human rights impact of men's World Cups, describes FIFA's due diligence failures and gives a sense of the human cost of those failures. It does so with reference to the two men's World Cups that took place immediately before the reforms of 2016 – South Africa in 2010, Brazil in 2014 – and those that occurred after the reforms - Russia in 2018 and Qatar in 2022. This section demonstrates the extent to which FIFA's operations can have a negative impact on a multitude of serious human rights issues. It explains how systematic and basic failures in due diligence led to a wide range of human rights violations directly linked to the hosting of World Cups. FIFA's last four men's World Cups have resulted in tens of thousands of evictions, increases in police violence and enhanced state repression, and has placed potentially hundreds of thousands into situations of forced labour, resulting in a significant number of unnecessary and preventable deaths. Critically, the most serious failures in this regard – in Qatar in 2022 – arrived not under the FIFA presidency of Sepp Blatter, but under the watch of the incumbent president, Gianni Infantino. In the cases of South Africa and Brazil, FIFA could claim that its failures took place before it had instituted a human rights policy and a human rights advisory board. It can make no such defence for the 2018 and 2022 tournaments. In the case of Qatar, FIFA was repeatedly informed for many years about serious risks, and multiple reports spanning more than a decade from highly credible organisations documented the human cost of its inaction. Qatar 2022 arguably represents the most serious indictment of its failures as an organisation and serves as the best example to date of the necessity of external reform of FIFA.

The **fifth section** examines how FIFA's governance failures have failed to prevent abuse and discrimination against women and girls, and explains why the organisation is structurally unfit to lead the emergent women's game. Prior to the 2016 reforms, women were woefully under-represented in football governance, and since 2016 FIFA has barely improved that record and has set no standards for its member associations to follow. This section describes these failures and their profoundly damaging consequences for women and girls. At a time when FIFA is recording record profits and boasting of the sums it redistributes to its member associations, the women's game remains acutely underfunded in comparison to the men's. FIFA's governance failures in relation to the women's game are arguably of an order of magnitude greater than their failures in the men's game. Most serious among them is its failure to implement

mechanisms to effectively protect women and girls from abuse. This section concludes with an examination of FIFA's response to serious allegations of abuse of women and children in Afghanistan, Haiti and Gabon.

The **sixth section** is a brief concluding chapter which describes what good governance might look like, explains who has the power to impose reforms on FIFA and outlines how good governance could have a transformative impact in multiple domains. With regard to how FIFA's patronage network could be broken up, and other critical good governance rules imposed on the organisation, it explains how, alongside proposals such as the institution of a World Anti-Corruption Agency, European Union regulation could force FIFA to reform. It outlines the myriad benefits that could result from this: FIFA could responsibly redistribute vast amounts of money to the associations with the most pressing football development needs, it could use its leverage over World Cup hosts to enhance human rights protections, it could ensure that World Cup hosts have costed plans that deliver social and economic benefits to all sectors of their societies, it could institute meaningful policies on gender equality and safeguarding, and fully resource associations to ensure their effective implementation, and it could develop progressive environmental policies to prevent the game from contributing to the climate crisis. All of this is possible and none of this should be considered radical.

1. An unsustainable governance model



1.1 Origins, purpose, structure

The Fédération Internationale de Football Association (FIFA) was formed in 1904 by representatives of the nascent national football associations (FAs) of the Netherlands, Switzerland, Denmark, Belgium, France, Sweden and a Madrid club representing Spain.⁶ A decade before FIFA's institution, French aristocrat Pierre Coubertin had established what was to become the International Olympic Committee (IOC), in a bid to revive the ancient Olympic Games.⁷ Coubertin said his inspirations were internationalism and pacifism, and his stated aim for the Games was to promote peace among nations.⁸

FIFA's current statutes express similar aims to Coubertin's idealism in that article 5 states that "FIFA shall promote friendly relations in society for humanitarian objectives". But its original aims, as outlined in article 2 of its first statutes, were simpler: "To organise and develop international football and to serve the interests of its affiliated federations".⁹

The first international football tournaments were played at the 1908 and 1912 Olympic Games, but by 1928 FIFA had begun to challenge the Olympic principle of amateurism, arguing that players should be compensated for time taken off work to participate in games and tournaments.¹⁰ The introduction of professionalism led FIFA to set up its own tournaments outside the IOC's control, and Uruguay hosted the first FIFA World Cup in 1930, with 13 teams participating. In 1932, FIFA moved its headquarters from Amsterdam to Zurich.¹¹

The women's game emerged despite stern opposition from male-controlled national associations, many of which, beginning with the English FA in 1921, banned women from playing the game, citing spurious health and medical

6 David Conn, "[The Fall of the House of FIFA](#)", (Yellow Jersey Press, 2017), p. 23.

7 Jean-Loup Chappelet, "[The Governance of the Olympic System: From One to Many Stakeholders](#)"; *Journal of Global Sport Management* Vol. 8 No. 4, (2023): p. 783-800.

8 David Conn, "[The Fall of the House of FIFA](#)", (Yellow Jersey Press, 2017), p. 27. Coubertin is also on record as saying that the Olympics should be reserved for men only and in 1904 allowed anthropology researchers at the University of St. Louis to test the times and performance of people from different ethnic backgrounds in various Olympic sports, against white, collegiate American athletes. See also Simon Worrell, "[There's a Dark History Behind the Glittering Olympic Games](#)", *National Geographic*, (31 July 2016).

9 Article 2 of the first FIFA statutes, published in 1905, states that "Elle a pour but de régler et de développer le football international et de prendre à coeur les intérêts de ses fédérations affiliées." The statutes were published in the "Bulletin Officiel de Fédération Internationale de Football Association" on 1 September 1905.

10 David Conn, "[The Fall of the House of FIFA](#)", (Yellow Jersey Press, 2017), p. 27.

11 See FIFA, "[FIFA celebrates 120th anniversary of foundation in Paris](#)"; (21 May 2024).

grounds.¹² Women’s football was not formalised by the official governing bodies until 1971, when the Union of European Football Associations (UEFA) formed a committee for women’s football, tasked with planning a European competition for the women’s game. In 1986, Ellen Willie, Norway’s delegate to that year’s FIFA congress, pointed out that women’s football was not mentioned in any of the organisation’s documents. Then FIFA President, João Havelange, expressed support for the women’s game during the meeting, and tasked a senior official, Sepp Blatter, with leading on the development of the women’s game. In 1988, FIFA organised an invitational women’s tournament in China, which in effect served as a feasibility study for a women’s World Cup, and the first tournament officially titled the FIFA Women’s World Cup took place in Sweden in 1995, 65 years after the first FIFA men’s World Cup.¹³

FIFA, like many international sports governing bodies, including the IOC, is registered as an association with a non-commercial purpose under the Swiss Civil Code, a status that grants the organisation what one legal academic has described as “extraordinary autonomy”.¹⁴ FIFA’s legal status permits it to conduct commercial operations as long as these are in pursuit of its objectives, and it enjoys a preferential tax rate of 4.25%.¹⁵

Under the terms of the Swiss Civil Code, all members of any Swiss association must have equal voting rights at its general meeting, and this is the legal basis for the rule in FIFA’s statutes that gives each member association one vote at the annual meeting of the FIFA Congress, although the one-member-one-vote-system has been in place at FIFA since the publication of its first statutes in 1905.¹⁶ FIFA’s statutes establish Congress as the “supreme and legislative

12 Suzanne Wrack, “[How the FA banned women’s football in 1921 and tried to justify it](#)”, *The Guardian*, (13 June 2022). The most draconian measure was introduced in 1941 by the Brazilian government, which imposed a legal prohibition on women and girls playing the game, even informally. The ban remained in place until 1979. “[Against their nature!: When Brazil banned women from football](#)”, *France 24*, (22 July 2023).

13 Suzanne Wrack, “[A Woman’s Game: The Rise, Fall, and Rise Again of Women’s Football](#)”, (Guardian Faber, 2022).

14 *Swiss Civil Code*, (10 December 1907), articles 60-79. Margaretta Baddeley, “The extraordinary autonomy of sports bodies under Swiss law: lessons to be drawn”, *International Sports Law Journal*, (2020).

15 *Swiss Civil Code*, (10 December 1907). Switzerland Global Enterprise, “[Overview of the Swiss Tax System](#)”. The tax rate for corporations is 8.5%, double that levied on associations like FIFA. See also Samuel Jaberg, “[How Switzerland Champions Champions](#)”, *SwissInfo.ch*, (25 January 2010).

16 *Swiss Civil Code*, (10 December 1907). Article 67(1) states that “All members have equal voting rights at the general meeting.” FIFA, “Bulletin Officiel de Fédération Internationale de Football Association”, (1 September 1905). “Chaque fédération nationale n’a droit qu’à une voix au congrès.”

body of FIFA”, which meets annually and elects a President every four years.¹⁷

FIFA sits at the top of a pyramid structure, a hierarchical system of governance constructed in a way which enables the organisation to dictate the rules and procedures to those lower down, and to determine how the revenue generated by the men’s World Cup, the sport’s most lucrative tournament, is distributed. FIFA currently has 211 national member associations, each of whom is also a member of one of six regional confederations. FIFA’s website shows that the Asian Football Confederation (AFC) has 40 national association members; the Confederation of African Football (CAF) has 55 national association members; the Confederation of North, Central American and Caribbean Association Football (CONCACAF) has 37 national association members; the Confederación Sudamericana de Fútbol (CONMEBOL) has 10 national association members; the Oceania Football Confederation (OFC) has 12 national association members; and the Union of European Football Associations (UEFA) has 55 national association members.¹⁸ All national associations and confederations are obliged to follow FIFA’s rules and regulations. Although only national associations have a vote at the FIFA Congress, regional confederations wield significant influence. They run their own tournaments, such as UEFA’s highly lucrative Champions League club tournament, and can generate significant amounts of revenue themselves.¹⁹ There is no formal representation for supporters, players, coaches or professional leagues within FIFA’s governance structure, although they are classified as “stakeholders” in the organisation’s statutes.²⁰

The revenue that FIFA generates and redistributes is significant.²¹ FIFA works in four-year cycles and the men’s World Cup year, which takes place in the fourth year of the cycle, is the main source of income generation, whereas football development expenditure is spread over all four years of the cycle.²² Its 2022 financial statements show revenue of USD 5.7 billion in 2022, 77% of which came from the sale of television broadcasting and marketing rights associated with the Qatar 2022 men’s World Cup. In the same period, it distributed more than USD 1 billion to member associations and confederations for the development of the game.²³ At the end of 2022, it had nearly USD 4 billion in reserves.²⁴

17 FIFA, “[FIFA Statutes May 2022 edition](#)”, (May 2022).

18 FIFA, “[Member Associations](#)”, (accessed 10 October 2024). This total only comes to 209, although the OFC website shows it has 13 members, not 12. Anomaly may relate to

19 UEFA, “[UEFA Annual Report highlights growth and impact](#)”, (8 February 2024).

20 FIFA, “[FIFA Statutes May 2022 edition](#)”, (May 2022), article 11.

21 André Oliveira, “[The Pyramid System](#)”, *Lex Sportiva*, (22 March 2019).

22 Keiron O’Connor, “[FIFA World Cup Finances](#)”, *Swiss Ramble*, (22 November 2022).

23 FIFA, “[2022 Financial Statements](#)”, (February 2023).

24 *Ibid.*

Although a private institution in which governments play no formal role, FIFA is now a prominent player in international relations on account of the economic, social and political importance of the sport that it governs, a point not lost on its leadership. “Let’s not forget that the global GDP of football is almost 270 billion USD,” the incumbent FIFA President, Gianni Infantino, said when he met world leaders at the 2023 World Economic Forum in Davos.²⁵ “It is important for football and for FIFA to be present at the World Economic Forum. Football is, as we know, more than a sport.”²⁶

1.2 From colonialism to commercialisation

The organisation today bears little resemblance to the FIFA of 1904 when representatives of seven fledgling European football associations met at 229 rue Saint-Honoré in Paris with a view to organising competitions between countries. For the first 50 years of its existence, FIFA was, in the words of the sport historian Paul Darby, “an insular body whose primary aim was to oversee the development of the European game”.²⁷ The success of South American teams elevated their status within FIFA, but other continents were marginalised and, in Darby’s words, the organisation’s “Eurocentric disregard for the international nature of football’s appeal was particularly apparent in the world body’s relationship with Africa”.²⁸ In advance of the 16-team World Cup in England in 1966, the Confederation of African Football (CAF) protested at FIFA’s decision to make all the teams from Africa, Asia and Oceania compete against each other for one place at the tournament. Europe, by contrast, was awarded ten places. When FIFA refused to consider a more equitable qualifying process, CAF pulled its teams out of the competition.²⁹

The FIFA President at the time was Sir Stanley Rous, described by investigative journalist Ken Bensinger as “a tweedy Englishman”.³⁰ Rous’s stern opposition to the sporting boycott of apartheid-era South Africa provided one of the most obvious examples of what football writer Tim Vickery described to FairSquare

25 FIFA, “FIFA President attends World Economic Forum in Davos”, (19 January 2023).

26 Ibid.

27 Paul Darby, “Football, colonial doctrine and indigenous resistance: Mapping the political persona of FIFA’s African constituency”, *Culture, Sport, Society: Cultures, Commerce, Media, Politics* Vol. 3 No. 1, (2000), p. 73.

28 Ibid.

29 Bisi Ademola, “World Cup 1966: Africa’s Boycott And How It Earned Them More Slots”, *African Folder*, (20 December 2022).

30 Ken Bensinger, “Red Card: FIFA and the Fall of the Most Powerful Men in Sports”, (Profile Books, 2018), p. 27. Paul Darby, “Stanley Rous’s ‘Own Goal’: Football Politics, South Africa and the FIFA Presidency”, *Soccer and Society*, (2008), p. 259-272.

as an “unspoken white supremacy” within FIFA.³¹ Rous was not as parochial as some accounts present him. He pushed strongly for the development of regional confederations, arguing that it was essential that FIFA decentralise and not become a European bureaucracy that was out of touch with the rest of the world.³² However, as noted by the Brazilian academic Luiz Guilherme Burlamaqui, under Rous’s presidency, smaller non-European football associations could barely afford to pay their dues and match fees, and this created understandable resentment toward the Europeans running FIFA at the time.³³ Tim Vickery notes that the three South American teams who qualified for the 1966 tournament, which England won after a disputed goal in the final, “came away from the competition muttering darkly of a conspiracy against them” and “the idea of a South American challenge to Rous began to take shape”.³⁴

That challenge ultimately manifested in the athletic figure of João Havelange, a Brazilian lawyer, businessman and former Olympian. Havelange challenged Rous for the FIFA presidency in 1974 and his campaign adroitly courted the support of the African and Asian states who felt shunned and sidelined under Rous’s FIFA. Despite being wealthy and white, Havelange “successfully presented himself as being from a racially-mixed, less well-off and non-European country”.³⁵ Under his presidency, went his campaign pitch, there would be more places for more teams from more continents and he would transform FIFA from a colonialist fiefdom into a truly global organisation representing the interests of all the confederations, not just the Europeans.

Havelange assumed the FIFA presidency on the eve of the 1974 men’s World Cup in West Germany. The organisation had fewer than ten staff and a turnover of USD 25 million, despite hosting a tournament whose final, one month later, was to be graced by superstars such as Franz Beckenbauer and Johann Cruyff.³⁶ Rous had not been blind to the commercial opportunities of the game, but nor had he fully exploited them. Havelange, upon assuming the FIFA presidency, bolstered an already strong relationship with the head of sportswear manufacturer Adidas, Horst Dassler, who was to become one of the most powerful men in international sport even though he never held any

31 Tim Vickery, remote interview, (22 February 2024).

32 David Conn, “[The Fall of the House of FIFA](#)”, (Yellow Jersey Press, 2017), p. 37.

33 Luiz Guilherme Burlamaqui, “[The Making of a Global FIFA: Cold War Politics and the Rise of João Havelange to the FIFA Presidency, 1950–1974](#)”, (De Gruyter Oldenbourg, 2023).

34 Tim Vickery, “[How João Havelange beat Stanley Rous in the 1974 FIFA presidential elections](#)”, *The Blizzard*, (December 2013). Vickery’s article credits Brazilian academic Luiz Guilherme Burlamaqui as a “leading source and inspiration” for his article.

35 David Conn, “[The Fall of the House of FIFA](#)”, (Yellow Jersey Press, 2017), p. 39.

36 Ken Bensinger, “[Red Card: FIFA and the Fall of the Most Powerful Men in Sports](#)”, (Profile Books, 2018), p. 27.

official position within any sporting body.³⁷ In the words of investigative journalist Andrew Jennings: “[Dassler] wanted sports federations to sign contracts that committed their teams to wear Adidas kit. He wanted individual stars to wear the three stripes. And he wanted the world to watch on television and follow their example.”³⁸ The aggressively profit-oriented business model that Havelange and Dassler introduced to FIFA continues to shape the organisation, and to a large extent, the professional game to this day.

Havelange recruited Swiss businessman Josef “Sepp” Blatter whom he tasked with finding more sponsors, and with the assistance of Patrick Nally, a sports marketing executive and close confidant of Dassler, in 1975 The Coca-Cola Company agreed to an initial three-year deal worth USD 1.2 million to sponsor a development programme called Project 1.³⁹ In advance of the 1978 men’s World Cup in Argentina, Patrick Nally went to Buenos Aires to strike a deal with the authorities to allow Coca-Cola the sponsoring rights to the tournament. Nally’s company West Nally still proclaims the impact of that deal on its website. “Never, in the history of sponsorship, has one company obtained so much exposure and promotional benefits from a single sporting involvement, at such reasonable cost.”⁴⁰

Adidas and Coca-Cola remain FIFA partners to this day. In 2022 FIFA’s revenue from marketing rights was USD 1.4 billion, accounting for 25% of its total revenue.⁴¹ In April 2024, FIFA announced its latest sponsor as the Saudi Arabian oil and gas company Aramco, in a four-year deal reported to be worth a total of USD 400 million.⁴² FIFA said that the deal would enable the organisation “to provide enhanced support to our 211 FIFA member associations across the globe”.⁴³

As noted by Professor Stephen Weatherill, Emeritus Professor of European Law at the University of Oxford, the organisation’s historic structure was critical to the way it now governs the game, with all the commercial opportunities that entails:

37 Bobby McMahon, “A Quarter Century After His Death, Web Woven By Dassler Still Ensnares Soccer”, *Forbes*, (15 July 2012).

38 Andrew Jennings, “Foul! The Secret World of FIFA: Bribes, Vote Rigging and Ticket Scandals”, (HarperSport, 2007), p. 13.

39 David Conn, “The Fall of the House of FIFA”, (Yellow Jersey Press, 2017), p. 46.

40 West Nally, “The Coca-Cola Football Story”, (no date).

41 FIFA, “2022 Financial Statements”, (February 2023).

42 FIFA, “Aramco and FIFA announce global partnership”, (25 April 2024). Martyn Ziegler, “Saudi Arabian oil giant Aramco to become FIFA’s biggest-paying sponsor”, *The Times*, (16 November 2023).

43 Ibid.

“It is a regulatory body but it is also a commercial actor. It protects the structure of the sport but it also makes money out of the sport. Most governing bodies in sport began in the days of well-meaning amateurs, carrying out the task of imposing routine and order on the rules of the game and the conduct of competitions, but in recent years, largely as a result of changes to the regulatory and technological shape of the audiovisual media sector, sport has increasingly become commercially lucrative to a dazzling degree.”⁴⁴

The commercial growth of football was probably inevitable, given the global popularity of the game. João Havelange and Horst Dassler simply expedited the process. The Swiss law on associations was not designed to regulate organisations that are primarily commercial in nature, let alone ones that generate the types of revenue that Havelange’s presidency introduced. In her analysis of the law on Swiss associations, legal academic Margaretta Badeley notes that commercial activities “in order to provide the means to achieve the overall non-profit purpose of the association” are legitimate, but the pursuit of a commercial purpose is not.⁴⁵ The website of the Swiss Federal Council notes that the association structure “is not exactly suitable for running a business” since “the association must limit itself to reasonable means that do not cause conflicts of interest between income sources and the pursued goal.”⁴⁶ Havelange made the generation of income FIFA’s purpose and the success with which he realised football’s commercial potential created huge conflicts of interest.

1.3 Broadcasting rights and the ISL scandal

The sale of the rights to televise men’s and women’s World Cups is central to FIFA’s commercial operations. In 2022, FIFA made nearly USD 3 billion from selling the rights to broadcast its tournaments, accounting for 51% of its total revenue.⁴⁷

The growth of this revenue stream can largely be traced back to Horst Dassler. Dassler set up International Sport and Leisure (ISL) in Switzerland in 1982 with a business model based on acquiring and then selling on the broadcasting rights

44 Stephen Weatherill, “[Never let a good fiasco go to waste: why and how the governance of European football should be reformed after the demise of the ‘SuperLeague’](#)”, *Asser International Sports Law Blog*, (23 April 2021). Weatherill was specifically referring in this quote to UEFA, not FIFA, but the general point applies to both, arguably more so to FIFA given its position at the head of international football.

45 Margaretta Baddeley, “[The extraordinary autonomy of sports bodies under Swiss law: lessons to be drawn](#)”, *International Sports Law Journal*, (2020), p 4.

46 Swiss Federal Council, “[Associations: Another type of business structure](#)”, (17 January 2023).

47 FIFA, “[2022 Financial Statements](#)”, (February 2023).

to FIFA tournaments.⁴⁸ Dassler's death in 1987 did not hamper the growth of ISL, which became hugely profitable and generated vast sums of revenue for FIFA.⁴⁹ ISL was the pioneer, but numerous sports marketing companies soon began operating in the same manner, acquiring the rights to tournaments from football confederations and selling them on to television companies.⁵⁰

The business model also resulted in rampant corruption among the highest ranks of football's governance structure. It soon transpired that senior football administrators were accepting bribes in return for selling broadcasting rights for sums far below their market value, keeping prices low for the marketing executives at ISL and other groups. Swiss court documents released in 2012 revealed that João Havelange and Ricardo Teixeira – a former president of the Brazilian Football Confederation, a member of FIFA's Executive Committee, and Havelange's son-in-law – had taken bribes of USD 1.3 million and USD 12.6 million, respectively, from ISL.⁵¹ The chain of events that led to the publication of the documents began in 2001, when ISL went bankrupt with debts of more than USD 300 million. Financial administrators were brought in and the corruption they discovered led Swiss prosecutors to charge six former ISL directors with embezzlement. When the case came to trial in March 2008 in the Swiss canton of Zug, Andrew Jennings, the most prominent of a cohort of investigative journalists who have subjected FIFA (and the IOC) to unrelenting scrutiny, was present in court.⁵²

“Their biggest and best contract was the marketing and television rights to the World Cup in 2002 and again in 2006. It cost them [ISL] \$1.2 billion to buy from FIFA but they could sell for lots more – and take 25% commissions on the way. ... Where did the money go?”⁵³

The court's indictment answered that question, as described by the head of leading sports research and advocacy group Play The Game, Jens Sejer

48 Ken Bensinger, *Red Card: FIFA and the Fall of the Most Powerful Men in Sports*, (Profile Books, 2018), p. 32.

49 David Conn, *The Fall of the House of FIFA*, (Yellow Jersey Press, 2017), p. 58.

50 See *United States of America against Jeffrey Webb et al.* (Indictment), United States District Court Eastern District of New York, (20 May 2015).

51 *“Swiss court: Former FIFA president Havelange took \$1.5M in bribes”*, CNN, (12 July 2012). The case against six former ISL directors had concluded in 2010, but Swiss prosecutors, FIFA and Havelange and Teixeira had reached a settlement deal to close the criminal investigation into their conduct and the Swiss court dossier remained blocked for a further two years. See Marco Sibaja, *“FIFA publishes Swiss court document naming João Havelange, Ricardo Teixeira in kickbacks case”*, City News, (11 July 2012).

52 Ken Bensinger, *Red Card: FIFA and the Fall of the Most Powerful Men in Sports*, (Profile Books, 2018), p. 24-58.

53 Andrew Jennings, *“Blatter and Havelange named in Swiss bribes trial”*, (11 March 2008).

Andersen. “Over 12 years, from 1989 to its bankruptcy in 2001, ISL handed out no less than 138 million Swiss francs [USD 147 million] in personal commissions to sports leaders in order to get lucrative TV and marketing contracts. The payments were channelled to the private pockets or bank accounts of high ranking sports leaders through an advanced system of secret funds in Liechtenstein and the British Virgin Islands.”⁵⁴ As investigative football reporter David Conn remarked, the case exposed “multiple layers of shame”.⁵⁵ One ISL executive said in court that the payments were “like paying salaries”.⁵⁶ Swiss law was notably weak on bribery before 2006 reforms.⁵⁷ In March 2008, the case resulted in three minor convictions – nobody went to jail. The involvement of Havelange and Teixeira did not emerge publicly until 2012.⁵⁸ When it did, FIFA issued a statement saying it was pleased the revelations had been made public and noting that the then FIFA President, Sepp Blatter – who had replaced Havelange in 1998 – had not been named in the case.⁵⁹

As the ISL case showed, FIFA’s control over the marketing rights for the World Cup, especially when set in the context of the failure of Swiss law to criminalise bribery, created clear incentives for corruption. This led to enormous amounts of money, which should have been used to achieve FIFA’s statutory aims, being siphoned out of the organisation, in a scheme orchestrated by very senior officials.⁶⁰

54 Jens Sejer Andersen, “[The Magicians of Sport: How the Greatest Corruption Scandal in World Sport Vanished Before We Knew It Existed](#)”, Play The Game presentation (2010).

55 David Conn, “[The Fall of the House of FIFA](#)”, (Yellow Jersey Press, 2017), p. 152.

56 Jens Sejer Andersen, “[The Magicians of Sport: How the Greatest Corruption Scandal in World Sport Vanished Before We Knew It Existed](#)”, Play The Game presentation (2010). Andersen notes that paying bribes was not a criminal offence in Switzerland until 2006.

57 See Nicole Gütling, “[Recent Reforms of Switzerland’s Anti-Corruption Laws: What they Mean for International Sports Organizations](#)”, *Centre for the Advancement of Public Integrity*, (2017).

58 See Marco Sibaja, “[FIFA publishes Swiss court document naming João Havelange, Ricardo Teixeira in kickbacks case](#)”, *City News*, (11 July 2012).

59 Statement is quoted in multiple news articles including “[Swiss court: Former FIFA president Havelange took \\$1.5M in bribes](#)”, *CNN*, (12 July 2012).

60 FIFA, “[FIFA Statutes May 2022 edition](#)”, (May 2022), article 2. The development-related objectives include article 2(a): “to improve the game of football constantly and promote it globally in the light of its unifying, educational, cultural and humanitarian values, particularly through youth and development programmes”; article 2(e): “to use its efforts to ensure that the game of football is available to and resourced for all who wish to participate, regardless of gender or age”; and article 2(f): “to promote the development of women’s football and the full participation of women at all levels of football governance”.

1.4 Blatter, patronage and the politics of redistribution

FIFA redistributes a large proportion of the revenue it generates to its member associations and confederations. Analysis by Kieron O'Connor, who writes about football finance on his *Swiss Ramble* blog, shows that football development, largely in the form of the distribution of funds to its member associations, is FIFA's second biggest cost, after the organisation of competitions and events.⁶¹ Between 2016 and 2022, for example, FIFA spent USD 2.8 billion on development, and as sports law expert Antoine Duval said to FairSquare, this represents on paper at least a relatively rare example of "a kind of redistributive dimension of resources from the centre, from the global north to the global south".⁶²

However, there is little verifiable evidence to show that the primary impact of this redistribution has been the development of the game, and considerable evidence to suggest its main purpose has been to buy the loyalty and allegiance of member associations.

Dan Hough, a professor of politics at the University of Sussex who has written about corruption in football, explained to FairSquare how FIFA's senior officials have fostered a system of patronage within the organisation.

*"The main power brokers within FIFA – the patron – will do all they can to keep a good majority of member associations – the clients – happy with what they are getting out of the FIFA election. It's nearly always about resources. Yes it's about 5-star hotels [for football administrators] and that sort of stuff, but it's more often just resources at home. So people will tell you about all the football pitches they built in South Africa. [Jack] Warner will tell you about all the great work that he did in the Caribbean to push football, and football in the Caribbean is bigger than it was 30 years ago, so the clients will be able to tell their story and to get what they want out of the deal. What do they have to do? They have to support those in power at the top of FIFA. It's as simple as that. And that relationship will carry on forever, because no one's got any interest in rocking the boat."*⁶³

61 "FIFA World Cup", *Swiss Ramble*, (22 November 2022). In the ISL case the Swiss prosecutor stated that "The purpose of FIFA is to improve football continuously and to broadcast it globally, whereby the binding effect on nations – as well as the educational, cultural, and humanitarian status of football – has to be taken into consideration." Quoted in David Conn, *The Fall of the House of FIFA*, (Yellow Jersey Press, 2017), p. 153.

62 FIFA, "FIFA Forward: Global Report on Development Activities 2016–2022", (December 2023). Antoine Duval, Asser Institute, remote interview, (12 June 2024).

63 Professor Dan Hough, University of Sussex, remote interview, (13 June 2024).

FIFA's senior leadership doesn't need to ensure the loyalty of all of its member associations, it just needs to ensure the loyalty of the majority of them, and the associations over whom it has the greatest leverage are those that are most dependent on its development money.

A rudimentary comparison of two member associations with differing levels of financial resources shows how FIFA's influence over its members depends on the revenue that individual football associations are able to generate themselves. In 2023, the English FA reported turnover of GBP 481.8 million in its 2023 financial report.⁶⁴ Grant income from FIFA and UEFA accounted for GBP 20.8 million of this, a little over 4%.⁶⁵ This compares with the Botswana Football Federation, whose financial records show that FIFA grants accounted for approximately 37% of its much smaller total income of 49 million Botswana pule (USD 3.7 million) for the financial year ending 2023.⁶⁶ The power dynamic between FIFA and the Botswana Football Association, and other less wealthy member associations, is of a very different nature to that between FIFA and its wealthier member associations – most organisations could survive a 4% loss in revenue; very few could survive a 37% such loss.

The one-member-one-vote rule means all member associations have the same voting power within the FIFA Congress. Consequently, a significant proportion of the voting base for the FIFA presidency is financially dependent on the funds that the FIFA leadership controls. This structural flaw has always been latent, but the mutual dependence between the FIFA leadership and the member associations has increased over time as FIFA has grown wealthier and more member associations have joined the organisation.

The late Andrew Jennings's account of the 1998 FIFA presidential campaign, in which João Havelange campaigned for Sepp Blatter to be his successor, provides an illuminating snapshot of the tactics used by Blatter and Havelange to ensure a continuity President and the power dynamics underpinning their efforts.⁶⁷ Jennings describes a trip that Havelange took to Rwanda in April 1998 "to buttonhole officials who'd come from 17 East and Central African football associations" with a view to ensuring they voted for Blatter.⁶⁸

64 English Football Association, "[Annual Report and Financial Statements: Football Association Limited Year End 31 July 2023](#)", (30 April 2024).

65 Ibid.

66 Botswana Football Association, "[Audited financial statements for the year ended 31 March 2023](#)", (18 October 2023). FIFA grants account for approximately 17 million pule out of total income of approximately 49 million pule.

67 Andrew Jennings, "[Foul! The Secret World of FIFA: Bribes Vote Rigging and Ticket Scandals](#)", (Harper Collins, 2006), p. 74-85.

68 Ibid., p. 75.

“He [Havelange] promised technical seminars for referees, doctors and administrators. And he’d fly two lucky officials to Brazil for more courses. Coincidentally, postmen and delivery drivers in Nairobi, Khartoum and Kampala were suddenly laden with gifts for the region’s football decision makers, signed, with warm regards from their dear friend João. Fax machines and photocopiers were wrapped and despatched to offices across Africa. Every nation at Kigali got one. In case that wasn’t enough to swing the votes of the region Havelange instructed finance director Erwin Schmid to send one regional official a cheque for US\$50,000.”⁶⁹

According to Jennings, in Nairobi the following month Blatter promised officials from South Africa, Mozambique, Angola, Lesotho and Namibia, that “with his backing South Africa would host the World Cup in 2006” and that “if he won he’d pump even more money into the continent”.⁷⁰ Jennings provides a lyrical and lurid account of how FIFA uses its wealth to foster the support of less well-developed member associations, but more sober analysts share his views. According to Professor Dan Hough and William Heaston, FIFA’s development funds “essentially served as bribes” in the Havelange era.⁷¹ Blatter won the FIFA presidency in 1998, South Africa did win the right to host the World Cup (although four years later than Blatter promised), and in 1999 at an extraordinary FIFA Congress, Blatter introduced the FIFA “Goal” development programme. Professors Alan Tomlinson and John Sugden provide a detailed account of the early years of Blatter’s presidency in their 2003 book, *Badfellas*, and its reissued and updated 2017 version, *Revisiting “Badfellas”, the book FIFA tried to ban* – and note the critical role of the Goal programme to Blatter’s power.

“With a budget of 100 million Swiss Francs, 80 million US dollars, it is an apparatus through which cash can flow directly from Zurich into needy associations without being laundered through the confederations. ... Goal was a Blatter masterstroke. As the FIFA finances were collapsing, the Goal initiatives continued to get off the ground. As long as Goal monies arrived, the men with the votes in the congress weren’t going to bother themselves about the financial shenanigans back at FIFA House.”⁷²

Reuters analysed FIFA Goal programme budgets and spending over the span of Blatter’s presidency between 1999 and 2015 and found that the programme

69 Ibid., p. 76.

70 Ibid.

71 Dan Hough and William R. Heaston, “[The Art of Missing the Point: FIFA and the Control of Corruption](#)” in *Corruption and Norms: Why Informal Rules Matter*, eds. Ina Kubbe and Anna Englebert (Palgrave Macmillan Cham, 2018), p. 332.

72 John Sugden and Alan Tomlinson, “[Football, Corruption and Lies: Revisiting Badfellas, the book FIFA tried to ban](#)”, (Routledge, 2017): p. 176 and 179.

“focused the largest per-capita portions of development money on members with populations under 200,000 – most of them island nations”.⁷³ Montserrat in the Caribbean, for example, received USD 1.45 million in Goal between 1999 and 2015, equivalent to USD 278 for each of its 5,215 residents. The Cook Islands in the Pacific received USD 2.37 million, equivalent to USD 234 per person, followed by Anguilla, also in the Caribbean, with USD 1.10 million, or USD 69 per resident.⁷⁴ As FIFA’s revenues increased, so did the number of its member associations – it passed the 100 member association mark in 1962 and by 1998, when Blatter was elected President, this had increased to 203.⁷⁵ Writing in 2003, Sugden and Tomlinson presciently observed that the Goal programme was a mechanism that had the potential to lock in the power of the incumbent FIFA President, noting that if it achieved its apparent aim of funding 140 to 150 member association projects, this would be far more than two-thirds of FIFA member associations. “You need a two-thirds majority to win the presidency. If Goal materializes fully, any big football powers of the world seeking to change the power base of FIFA would have little chance of success.”⁷⁶ Sugden and Tomlinson quote a former official from the Oceania Football Confederation as saying, in reference to the programme, “There are more Have-Nots than Haves in FIFA. If the Have-Nots get anything, they’ll stay loyal.”⁷⁷

The combination of the increase in the number of FIFA member associations and the institution of the Goal programme in 1998 enabled Blatter to redistribute FIFA revenues in a way that secured his political power and control over the organisation – it also led to him facing very serious allegations about his conduct in office. In May 2002, a few weeks before the elections for the FIFA presidency, where Blatter was facing a challenge from the Cameroonian, Isaa Hayatou, the then FIFA General Secretary Michael Zen-Ruffinen went public with allegations that Blatter had criminally mismanaged FIFA’s funds since being elected President in 1998. Ruffinen compiled a 21-page dossier, which to date has never been made public, supported by 300 internal FIFA documents, and he lodged a criminal complaint with the public prosecutor’s office in Zurich, accusing Blatter of breach of trust and dishonest management.⁷⁸ David Conn noted that “the charge sheet included that GOAL projects were prioritised for personal political advancement by Blatter, particularly to Concacaf, where

73 Mimi Dwyer and Matthew Weber, “[The FIFA that Blatter Built](#)”, *Reuters*, (10 June 2015).

74 Ibid.

75 FIFA, “[FIFA celebrates 120th anniversary of foundation in Paris](#)”, (21 May 2024).

76 John Sugden and Alan Tomlinson, “[Football, Corruption and Lies: Revisiting Badfellas, the book FIFA tried to ban](#)”, (Routledge, 2017), p. 179.

77 Ibid. The official was Charlie Dempsey.

78 John Sugden and Alan Tomlinson, “[Football, Corruption and Lies: Revisiting Badfellas, the book FIFA tried to ban](#)”, (Routledge, 2017);, p.15.

[Jack] Warner provided his crucial block of voting support.⁷⁹ Sugden and Tomlinson quote large sections of Zen-Ruffinen's dossier, which accuses Blatter of "practising favouritism with FIFA assets in order to build up an autocratic power base and in order to secure his re-election on 29 May 2002."⁸⁰

Swiss prosecutors declined to pursue a criminal case against Blatter and he duly won a second term as FIFA President, defeating Hayatou by 139 votes to 56.⁸¹

1.5 Corruption in the Executive Committee

The steady growth in popularity of the men's World Cup also created huge incentives for the corruption of those charged with selecting hosts. Until 1964, member associations had chosen the hosts, but Stanley Rous changed the system, delegating voting power to the individual members of FIFA's Executive Committee (ExCo).⁸² Rous reasoned that the selection process was creating strained relationships among national FAs and that making the ExCo responsible for choosing hosts would yield a more objective, less politicised decision.⁸³

"It's a golden club and there are just 24 members," wrote Andrew Jennings of the ExCo. "It's not just the lavish expenses, the salary, first-class flights and swanky hotels. It's the power. Wealthy nations dropping to their knees begging to be given the World Cup tournament."⁸⁴ Economists Robert Baade and Victor Matheson note that "the need to impress ... FIFA to win the increasingly intense competition to host is an accepted part of the process" for rich and poor countries alike, and that "as bidding costs mount, bribes, material excess, and a willingness to pay excessively to host are more likely to occur."⁸⁵ The 2018 and 2022 World Cup bidding processes revealed just how far many were willing to go, but they were not the first men's World Cups to be tainted with credible allegations of corruption in the bidding process.

In order to secure the right to host the 2006 men's World Cup, *Der Spiegel* reported that Germany's bidding committee "set up a slush fund" that it used

79 David Conn, "[The Fall of the House of FIFA](#)", (Yellow Jersey Press, 2017), p. 70.

80 Quoted in John Sugden and Alan Tomlinson, "[Football, Corruption and Lies: Revisiting Badfellas, the book FIFA tried to ban](#)", (Routledge, 2017), p. 15.

81 Paul Macinnes, "[Blatter back as FIFA President](#)", *The Guardian*, (29 May 2002).

82 David Conn, "[The Fall of the House of FIFA](#)", (Yellow Jersey Press, 2017), p. 73.

83 Ibid.

84 Andrew Jennings, "[Foul! The Secret World of FIFA: Bribes, Vote Rigging and Ticket Scandals](#)", (Harper Collins, 2006), p. 65.

85 Robert Baade and Victor Matheson, "[An Analysis of Drivers of Mega-Events in Emerging Economies](#)", *College of the Holy Cross Economics Working Papers*, (2015).

to buy the four votes of the Asian representatives of the ExCo.⁸⁶ Investigations by the US Department of Justice in 2015 yielded evidence that ExCo member Jack Warner accepted bribes in return for his vote for South Africa to host the 2010 World Cup.⁸⁷

In 2010, when the FIFA ExCo awarded the men's 2018 and 2022 World Cups to Russia and Qatar respectively – the first time hosting rights for two tournaments were assessed and awarded concurrently – suspicions had long swirled around the rectitude of the bidding process for men's World Cups; but the Russia and Qatar decisions were nonetheless particularly controversial. Russia had prevailed over bids from England, and joint bids from Belgium and the Netherlands, and Portugal and Spain. Far more remarkably, Qatar – a tiny peninsula with only one city and no football stadiums that met hosting criteria – had beaten off bids from Australia, the United States, Japan and Korea. As noted by Ken Bensinger, “Commentators in the press questioned how it could be possible that the two countries least suited to host the World Cup had won, pointing to the inhospitable climatic conditions of Qatar, where daytime temperatures in June and July, when the World Cup was always held, routinely surpassed 115 degrees [Fahrenheit].”⁸⁸ A 2010 FIFA evaluation report found that out of the nine bids to host the 2018 and 2022 tournaments, Qatar's was the only bid that entailed a high operational risk. All other bids were marked as low risk, except Russia's, which was categorised as medium risk.⁸⁹

It did not take long for credible allegations of corruption in the bidding process to surface. In November 2012, the *Sunday Times* newspaper in the UK reported that Qatar had entered talks to provide USD 1 million to sponsor a gala dinner arranged by the son of Nigerian FIFA ExCo member Amos Adamu, on the eve of the South Africa World Cup in 2010.⁹⁰

The newspaper passed its allegations to FIFA, which announced that it had

86 “Germany Appears to Have Bought Right to Host 2006 Tournament”, *Der Spiegel*, (16 October 2015).

87 *United States of America against Jeffrey Webb et al.* (Indictment), United States District Court Eastern District of New York, (20 May 2015), paras 192 and 193.

88 Ken Bensinger, “Red Card: FIFA and the Fall of the Most Powerful Men in Sports”, (Profile Books, 2018), p. 50.

89 FIFA, “Evaluation reports on the bids for the 2018 and 2022 World Cups”, (November 2010).

90 “World Cup probe over mystery \$1m offer”, *The Sunday Times*, (18 November 2012). In October 2010, the *Sunday Times* had published a video of Adamu and another member of the FIFA Executive Committee, Reynald Temarii, offering the newspaper's undercover journalists, who were posing as lobbyists for the USA bid, their votes in exchange for cash. FIFA's Ethics Committee subsequently banned the two for three years and one year, respectively, along with four other FIFA officials. See “Amos Adamu denies offering World Cup votes for cash”, *The Sunday Times*, (21 October 2010.)

forwarded the allegations to the FIFA Ethics Committee chairman, the American lawyer Michael Garcia. Garcia and his deputy Cornel Borbély were tasked with reviewing the bidding and award processes for Russia 2018 and Qatar 2022, as well as the specific allegations of misconduct. They spent 18 months investigating and produced a 434-page report (sections on Russia and the United States were contained in separate documents).⁹¹ The next subsection of this report addresses the problematic aspects of what came to be known as “The Garcia Report”, both in terms of its recommendations and FIFA’s handling of them. However, despite some serious flaws it is a well-researched and meticulously detailed report.⁹² It describes what appear to be obviously fraudulent bidding processes for 2018 and 2022, and its criticism is not only directed at the bids from Russia and Qatar. The section of the report written jointly by Garcia and Borbély devotes 10 pages to Korea’s bid for 2022, 41 pages to Australia’s bid for 2022, 52 pages to England’s bid for 2018 and 122 pages to Qatar’s bid for 2022.⁹³ Borbély wrote a separate 39-page section on Russia’s bid for 2018 and a 36-page section on the United States’ bid for 2018.⁹⁴

It is clear from the reports that many ExCo members leveraged their votes in the bidding process to extract various personal benefits from bidding countries – jewellery for their spouses, jobs for their relatives, business deals for their friends, cash bribes disguised as funds for football development. It can also be inferred that the bidding countries were fully aware that they would have to, at the very least, bend the formal bidding rules in order to have a hope of success – “Many of the flaws in the bidding process this Report identified were traceable to an Executive Committee culture of expectation and entitlement,” write Garcia and Borbély in their conclusion.⁹⁵

In her book detailing her time as a member of the Australian bid committee, Bonita Mersiades writes, “It doesn’t matter what we do, how well we do it, or what we offer. That is not how this World Cup bid will be won. It will be won because of what goes on behind closed doors.”⁹⁶ Mersiades was the head of corporate affairs in the Australia 2022 bid, but was fired after she expressed

91 All three are available at FIFA, “[FIFA statement on recent media coverage regarding the ‘Garcia Report’](#)”, (27 June 2017).

92 Michael J. Garcia and Cornel Borbély, “[Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Processes](#)”, (2014).

93 Ibid.

94 Cornel Borbély, “[Report on Issues Related to the Russian Bid Team](#)” and “[Report on Issues Related to the US team](#)”, (2014).

95 Michael J. Garcia and Cornel Borbély, “[Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Processes](#)”, (2014), p. 331.

96 Bonita Mersiades, “[Whatever it takes: the inside story of the FIFA way](#)”, (Powderhouse Press, 2018), p. 112.

concerns about some of the methods being used by consultants hired to assist Australia's efforts to secure the World Cup, including what she saw as illegitimate attempts to influence members of the ExCo.⁹⁷ The Garcia Report confirms Mersiades's views that the FIFA bidding process was not merit based.

The Garcia Report was instigated because of a complaint filed with FIFA's Ethics Committee in late 2012. However, such was the pressure and criticism that had accompanied the 2010 decision to award World Cups to Russia and Qatar and the ongoing fallout from the ISL scandal, FIFA had already taken steps to improve its internal governance structures when it appointed an Independent Governance Committee (IGC) in late 2011. As Professor Dan Hough told FairSquare, "If you catch FIFA in its good moments, it realises it's got a problem and it realises that it needs to do something about it."⁹⁸

The following subsection examines the work and impact of the IGC on FIFA's governance structures and likewise addresses FIFA's handling of the Garcia Report.

1.6 Resistance to independent oversight

In November 2011, FIFA asked Professor Mark Pieth, a governance expert from the University of Basel in Switzerland and a longtime Chairman of the OECD Working Group on Bribery, to establish a group of independent governance experts and stakeholder representatives to "overview and support FIFA's reform process".⁹⁹ Concurrently, FIFA set up four internal reform task forces.¹⁰⁰ Pieth assembled an Independent Governance Committee (IGC), many of whose members had strong anti-corruption credentials and experience.¹⁰¹ The purpose of the IGC was to "oversee the creation and implementation of a framework of good governance and controls for FIFA to ensure the organisation's integrity and with the ultimate goal of restoring confidence amongst all FIFA stakeholders, including fans and the wider public".¹⁰² The IGC released an initial report in

97 Ibid.

98 Professor Dan Hough, University of Sussex, remote interview, (13 June 2024).

99 Independent Governance Committee, "[Final Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (22 April 2014). Independent Governance Committee, "[First Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (20 March 2012). As noted in the report, the IGC was not the only aspect of the reforms proposed by FIFA at the time and FIFA also set up four internal task forces.

100 Independent Governance Committee, "[First Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (20 March 2012), p. 5.

101 Ibid. p. 3.

102 Independent Governance Committee, "[Final Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (22 April 2014).

March 2012, a second report in February 2013 and its third and final report in April 2014.¹⁰³

In its first report, the IGC said of FIFA's response to allegations of misconduct in the bidding process for 2018 and 2022 that FIFA had "shown a lack of pro-active and systematic follow-up on allegations", and was critical of the task force of FIFA's internal judicial bodies – stating of the Ethics Committee and the Appeal Committee that "the imposed sanctions were generally low and sometimes not proportionate or dissuasive" – and that FIFA had failed to resource them properly.¹⁰⁴ The IGC made a series of recommendations to enhance FIFA's ability to respond to allegations of misconduct, at the heart of which was "the establishment of a 2-chamber system in the Ethics Committee: an investigatory and an adjudicatory chamber".¹⁰⁵ The IGC also proposed a series of governance reforms designed to introduce independent checks and balances, limit the power of the Executive Committee and reduce the scope for graft.

In its final report published in April 2014, the IGC noted a series of what it called "initial achievements", which largely addressed the increased independence and resourcing of the Ethics Committee and the implementation of an Audit and Compliance Committee. The report was very critical of the manner in which FIFA's senior leadership handled many of the remaining IGC recommendations. While the initial phase of recommendations was proposed and approved by the FIFA Congress in 2012, Pieth noted that for the second phase of recommendations, FIFA "chose to concentrate those discussions in an ad hoc group composed of the General Secretaries of the 6 Confederations".¹⁰⁶ Pieth was particularly critical of UEFA and noted that "the consultation process was strongly influenced by reform opponents in the Confederations and one consequence of this infighting has been that the Congress 2013 was unable to pass a rule on terms of office and age limits".¹⁰⁷ Prior to the submission of its final report, IGC member Alexandra Wrage, a Canadian anti-corruption expert, resigned from the committee. "The (advisory panel) made recommendations that ultimately amounted to nothing more than common sense text book corporate governance and best practices

103 Independent Governance Committee, "[First Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (20 March 2012). Independent Governance Committee, "[Final Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (22 April 2014). The second report is no longer available on the website of the Basel Governance Institute but its contents are summarised at Play the Game, "[FIFA reforms have some way to go: Second IGC report](#)", (8 February 2013).

104 Independent Governance Committee, "[First Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (20 March 2012).

105 Ibid.

106 Independent Governance Committee, "[Final Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (22 April 2014), p. 10.

107 Ibid.

in compliance, but even those were never considered by FIFA,” said Wrage in a statement to the Associated Press.¹⁰⁸

FIFA's decision to create the IGC reflected the fact that the organisation's senior leadership was aware of the governance problems afflicting the organisation. The recommendations that the IGC made were a damning indictment of the absence of effective independent oversight and the scope for graft within FIFA. FIFA's failure or inability to accept all of the IGC recommendations reflected its inability to take its problems seriously and put in place truly meaningful and wide-ranging structural reforms, notwithstanding the aforementioned reform of the Ethics Committee and the creation of the Audit and Compliance Committee.

In its final report, the IGC also praised the decision to appoint Michael Garcia as the independent chairman of the investigatory branch of the Ethics Committee to investigate the allegations of vote-rigging in the bidding process for the 2018 and 2022 men's World Cups. The IGC noted that “the creation of that post and its being held by an independent and professional investigator and prosecutor was one of the key recommendations made by the IGC”, and that in its view “only appointing a competent and experienced professional outsider to this role would enable FIFA fearlessly to investigate allegations of corruption at the heart of FIFA”.¹⁰⁹

However, the Garcia Report, like the work of the IGC, made little impact on FIFA's governance. FIFA initially only agreed to publish a 42-page summary of Garcia and Borbély's findings as compiled by the chairman of the Adjudicatory Committee, Hans Joachim Eckert, and only did so in 2014.¹¹⁰ Eckert's summary states that “The report identified certain occurrences that were suited to impair the integrity of the 2018/2022 FIFA World Cup bidding processes,” but adds that “The occurrences at issue were, in the Chairman's assessment, of very limited scope ... and as a whole were far from reaching any threshold that would require return to the bidding process.”¹¹¹ Michael Garcia promptly resigned from his position.¹¹² “When viewed in the context of the report it purported to

108 Graham Dunbar, “[FIFA adviser quits anti-corruption panel](#)”, *Associated Press*, (22 April 2013). See also Alexandra Wrage, “[FIFA Governance Recommendations: Not a Close Call](#)”, *Forbes*, (12 February 2013).

109 Independent Governance Committee, “[Final Report by the Independent Governance Committee to the Executive Committee of FIFA](#)”, (22 April 2014), p. 14.

110 Hans Joachim Eckert, “[Statement of the Chairman of the Adjudicatory Chamber of the FIFA Ethics Committee on the Report on the Inquiry into the 2018/2022 World Cup Bidding Process prepared by the Investigatory Chamber of the FIFA Ethics Committee](#)”, (13 November 2014).

111 Hans Joachim Eckert, “[Statement of the Chairman of the Adjudicatory Chamber of the FIFA Ethics Committee on the Report on the Inquiry into the 2018/2022 World Cup Bidding Process prepared by the Investigatory Chamber of the FIFA Ethics Committee](#)”, (13 November 2014).

112 Graham Dunbar, “[FIFA prosecutor Michael Garcia resigns; slams leadership, loses faith in Eckert](#)”,

summarise, no principled approach could justify the Eckert Decision's edits, omissions, and additions," he said.¹¹³ And in his resignation statement he opined that "No independent governance committee, investigator, or arbitration panel can change the culture of an organisation."¹¹⁴

FIFA finally published the full report in June 2017, but only after the German newspaper *Bild* reported that it had secured a copy of it.¹¹⁵ FIFA cast the blame for the three-year delay on Eckert and Borbély, whom, they said, "had always refused to publish it".¹¹⁶ The full report is far more critical than Eckert's summary and its criticism. However, despite presenting a wealth of evidence pointing to rampant corruption in the bidding processes, the report did not propose overturning any of the decisions taken by the ExCo in relation to 2018 and 2022. Its recommendations proposed a series of forward-looking recommendations aimed at mitigating the risk of corruption in future bidding processes.¹¹⁷ In addition, Garcia had not incorporated into his findings or recommendations two damning testimonies from whistleblowers Bonita Mersiades and Phaedra Al-Majid, both of whom had provided FIFA investigators with evidence of corruption in the bidding process in relation to bids from Qatar and Australia, respectively. The Eckert summary characterises both women as unreliable and the Garcia Report goes to significant length – 22 pages in the case of Al-Majid – to explain why it did not rely on any of the information they provided in arriving at its conclusions.¹¹⁸ Mersiades and Al-Majid filed complaints with Michael Garcia after the publication of the summary of his report, on the basis that they believed anonymous references to their testimony left them identifiable.¹¹⁹ "My initial reaction to the way I was singled out in Eckert's summary was shock, then rage," said Al-Majid to investigative football journalist Nick Harris.¹²⁰ Mersiades told FairSquare that Michael Garcia "just did what consultants are known to do and that is come up with the report that FIFA wanted him to come up with".¹²¹ For all

Associated Press, (17 December 2014).

113 Ibid.

114 Ibid.

115 Peter Rossberg, "BILD enthüllt, was die FIFA geheim hält", *Bild*, (26 June 2017). Andrew Keh, "In Long-Secret FIFA Report, More Details but No Smoking Gun", *The New York Times*, (27 June 2017).

116 FIFA, "FIFA statement on recent media coverage regarding the 'Garcia Report'", (27 June 2017).

117 Michael J. Garcia and Cornel Borbély, "Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Processes", p. 347.

118 Ibid., p. 61.

119 Owen Gibson, "World Cup whistleblowers submit complaints after cover is blown", *The Guardian*, (17 November 2014).

120 Nick Harris, "FIFA whistleblowers break their silence: If you question governing body, be prepared to be crucified, be prepared to be betrayed by those who promised to protect you...", *The Mail on Sunday*, (16 November 2014).

121 Bonita Mersiades, former Australian bid committee member, remote interview, (29 February

the noise surrounding the Garcia Report, the people who suffered most after its publication were two female whistleblowers who made credible allegations of corruption within the bidding process.

FIFA's response to the three IGC reports, and its suppression of the findings and recommendations of the Garcia Report, revealed an organisation that was staunchly resistant to very basic reforms.

Not long after the IGC released its final report in April 2014, and FIFA issued the abridged version of the Garcia Report in November 2014, law enforcement authorities in the United States took action that left FIFA with no option but to admit to the scale of its governance problems.

1.7 The US Department of Justice and “an organised criminal conspiracy”

On 27 May 2015, the US attorney general Loretta Lynch, accompanied by the director of the Federal Bureau of Investigation (FBI) James Comey and the head of the Internal Revenue Service (IRS) Richard Weber announced the unsealing of charges and arrests in what Lynch called a “long-running investigation into bribery and corruption in the world of organized soccer”.¹²² Earlier that day, more than a dozen plainclothes Swiss police officers, acting under instructions from the US Department of Justice (DoJ), had entered the Bar Au Lac hotel in Zurich and arrested seven senior FIFA officials.¹²³ Lynch's official statement outlined the scale of the investigation and the scope of the alleged wrongdoing, and provided the most authoritative evidence of high-level corruption within FIFA.

“Two generations of soccer officials, including the then-presidents of two regional soccer confederations under FIFA ... used their positions of trust within their respective organizations to solicit bribes from sports marketers in exchange for the commercial rights to their soccer tournaments. They did this over and over, year after year, tournament after tournament. ... The criminal activity we have identified did not solely involve sports marketing. Around 2004, bidding began for the opportunity to host the 2010 World Cup, which was ultimately awarded to South Africa – the first time the tournament would be held on the African continent. But even for this historic event, FIFA executives and others

2024).

122 United States Department of Justice (Office of Public Affairs), [“Attorney General Loretta E. Lynch Delivers Remarks at Press Conference Announcing Charges Against Nine FIFA Officials and Five Corporate Executives”](#), (27 May 2015).

123 Michael S. Schmidt and Sam Borden, [“In a Five-Star Setting, FIFA Officials Are Arrested, the Swiss Way”](#), *The New York Times*, (27 May 2015).

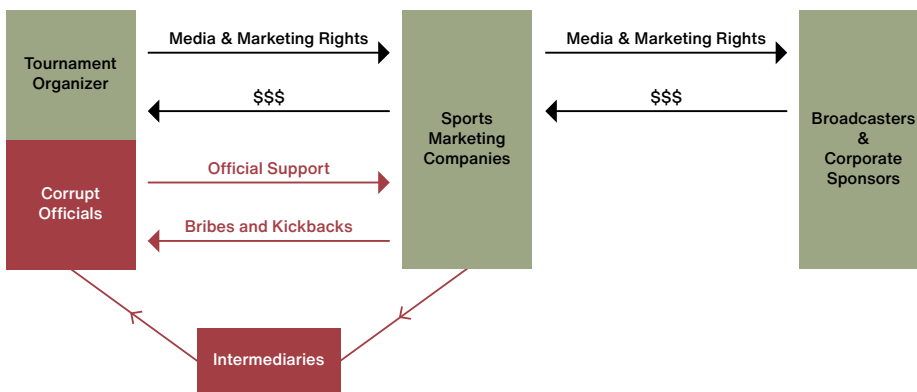


Figure 01
Sports Marketing Bribery Schemes:
Slide from Department of Justice indictment

corrupted the process by using bribes to influence the hosting decision. ... In short, these individuals and organizations engaged in bribery to decide who would televise games; where the games would be held; and who would run the organization overseeing organized soccer worldwide.”¹²⁴

The process that led to the arrests began many years earlier. England’s bid team for the 2018 World Cup had hired a former M16 agent, Christopher Steele, to conduct intelligence on the operations of its rivals. Steele uncovered what he felt was strong evidence that Vladimir Putin’s personal interest in winning the bid for 2018 was going to scupper the English bid, and after passing this information to his client he also took the information he had gathered to a contact within the FBI.¹²⁵ The subsequent involvement of the IRS enabled the US authorities to collect vast amounts of information on illegal payments and led to the DoJ indictment in 2015. The DoJ indicted the following individuals:

- Alejandro Burzaco, a “controlling principal” of Torneos y Competencias S.A. (together with its affiliates: TyC), a sports media and marketing business headquartered in Argentina.
- Aaron Davidson, president of Traffic Sports DSA.
- Rafael Ezquível, president of the Federación Venezolana de Fútbol (FVF), the Venezuelan soccer federation, which was a national member association of FIFA and CONMEBOL.

¹²⁴ United States Department of Justice (Office of Public Affairs), “Attorney General Loretta E. Lynch Delivers Remarks at Press Conference Announcing Charges Against Nine FIFA Officials and Five Corporate Executives”, (27 May 2015).

¹²⁵ Ken Bensinger, “Red Card: FIFA and the Fall of the Most Powerful Men in Sports”, (Profile Books, 2018), p. 17-23.

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- Eugenio Figueredo, a member of FIFA's Executive Committee, a FIFA vice president and previously the CONMEBOL president.
 - Hugo Jinkis and his son Mariano Jinkis, the controlling principals of Full Play Group S.A., a sports media and marketing business with its principal offices in Argentina.
 - Nicolás Leoz, former president of CONMEBOL and a former member of FIFA's Executive Committee.
 - Eduardo Li, the president of the Federación Costarricense de Fútbol (FEDEFUT), the Costa Rican soccer federation, a member of CONCACAF's executive committee and of FIFA's Executive Committee.
 - José Marguiles, a controlling principal of Valente Corp. (Valente) and Somerton Ltd (Somerton), South American companies registered in Panama and Turks and Caicos, respectively, which were involved in the broadcasting of soccer matches.
 - José Maria Marin, the president of the Confederação Brasileira de Futebol (CBF), the Brazilian soccer federation, and who served on multiple FIFA standing committees.
 - Julio Rocha, president of the Federación Nicaragüense de Fútbol (FENIFUT), the Nicaraguan soccer federation, and a former FIFA development officer based in Panama.
 - Costas Takkas, principal of a number of businesses including Kosson Ventures Limited (Kosson Ventures), a British Virgin Islands-registered personal holding company, and CPL Limited, a Cayman Islands-registered personal holding company. He was also general secretary of the Cayman Islands Football Association and served as an attaché to the CONCACAF president Jeffrey Webb.
 - Jack Warner, a member of the FIFA Executive Committee and FIFA vice president. He had also been president of CONCACAF and the Caribbean Football Union (CFU), as well as a "special advisor" to the Trinidad and Tobago Football Federation.
 - Jeffrey Webb, the president of CONCACAF and a FIFA vice president and Executive Committee member.¹²⁶

¹²⁶ [United States of America against Jeffrey Webb et al. \(Indictment\)](#), United States District Court

The indictment included 25 unnamed co-conspirators, including “a high-ranking official of FIFA and AFC” (co-conspirator 7), “a high-ranking official of CONMEBOL and an official of FIFA” (co-conspirator 8), two high-ranking officials of the 2006 South Africa World Cup bid committee and the 2010 South Africa World Cup bid committee (co-conspirators 15 and 16) and a member of the FIFA Executive Committee (co-conspirator 17). A key figure in the case was Charles “Chuck” Blazer, the former CONCACAF general secretary and a former FIFA executive committee member, who had been secretly assisting US authorities with their investigation after pleading guilty in November 2013 to a ten-count information charging him with racketeering conspiracy, wire fraud conspiracy, money laundering conspiracy, income tax evasion and failure to file a Report of Foreign Bank and Financial Accounts (FBAR).¹²⁷

The DoJ indictment argued that, “Over time, the organizations formed to promote and govern soccer in regions and localities throughout the world, including the United States, became increasingly intertwined with one another and with the sports marketing companies that enabled them to generate unprecedented profits through the sale of media rights to soccer matches.” It claimed that the defendants “conspired with one another to use their positions within the enterprise to engage in schemes involving the solicitation, offer, acceptance, payment, and receipt of undisclosed and illegal payments, bribes, and kickbacks” and that they “corrupted the enterprise by engaging in various criminal activities, including fraud, bribery, and money laundering, in pursuit of personal and commercial gain”.¹²⁸

The 164-page indictment describes a large number of seemingly corrupt payments involving some of the most senior and powerful FIFA executives. It alleges, for example, that ExCo member Jack Warner, whose name appears 105 times in the indictment – more than any of the other defendants – accepted bribes in return for his vote for South Africa to host the 2010 World Cup.

“On January 2, 2008, January 31, 2008 and March 7, 2008, a high-ranking FIFA official caused payments of \$616,000, \$1,600,000, and \$7,784,000 – totaling \$10 million – to be wired from a FIFA account in Switzerland to a Bank of America correspondent account in New York, New York, for credit to accounts held in the names of CFU and CONCACAF, but controlled by the defendant JACK WARNER, at Republic Bank in Trinidad and Tobago. ... Soon

Eastern District of New York, (20 May 2015).

127 US Department of Justice, “[Nine FIFA Officials and Five Corporate Executives Indicted for Racketeering Conspiracy and Corruption](#)”, (21 May 2015).

128 [United States of America against Jeffrey Webb et al.](#) (Indictment), United States District Court Eastern District of New York, (20 May 2015), para 71.

after receiving these wire transfers, the defendant JACK WARNER caused a substantial portion of the funds to be diverted for his personal use.”¹²⁹

The US Department of Justice prosecutions resulted in charges against more than 50 individual and corporate defendants from more than 20 countries, “primarily in connection with the offer and receipt of bribes and kickbacks paid by sports marketing companies to soccer officials in exchange for the media and marketing rights to various soccer tournaments and events”.¹³⁰ Most of the defendants pleaded guilty to avoid prison sentences and as a result the case’s most high-profile defendants have never been brought to trial.¹³¹ Nicolás Leoz died awaiting extradition to the United States.¹³² At the time of writing, Jack Warner remains the subject of a US extradition request.¹³³

Critically, the DoJ argued that FIFA, its regional confederations and its national federations were the victims not the agents of these crimes.

“The damage inflicted by the defendants and their co-conspirators was far-reaching. By conspiring to enrich themselves through bribery and kickback schemes relating to media and marketing rights, among other schemes, the defendants deprived FIFA, the confederations, and their constituent organizations – and, therefore, the national member associations, national teams, youth leagues, and development programs that rely on financial support from their parent organizations – of the full value of those rights.”¹³⁴

The DoJ indictment set in motion a series of events that transformed FIFA. Although FIFA was, from the perspective of US law enforcement, the victim of a criminal conspiracy, the involvement of some of FIFA’s most senior executives in such a high-profile case was hugely damaging. A week after the indictments, FIFA sponsor Coca-Cola issued a statement saying the “lengthy controversy” had “tarnished the mission and ideals of the FIFA World Cup” and called on

129 Ibid. paras 192 and 193.

130 US Department of Justice, “Justice Department Approves Remission of Over \$32 Million in Forfeited Funds to Victims in the FIFA Corruption Case”, (24 August 2021).

131 Ken Bensinger, “Red Card: FIFA and the Fall of the Most Powerful Men in Sports”, (Profile Books, 2018), p. 289-305.

132 Daniela Desantis, “South American football leader Leoz dies while awaiting extradition to U.S.”, *Reuters*, (29 August 2019).

133 Jada Loutoo, “Jack Warner’s extradition case still on hold”, *Trinidad and Tobago Newsday*, (22 January 2024).

134 It also argued that “the schemes deprived FIFA, the confederations, and their constituent organisations of their right to the honest and loyal services of the soccer officials involved. Over time, and in the aggregate, such deprivations inflicted significant reputational harm on the victimised institutions, damaging their prospects for attracting conscientious members and leaders and limiting their ability to operate effectively and carry out their core missions.”

FIFA to “address these issues thoroughly”.¹³⁵ Sepp Blatter resigned from his post as FIFA President, but said he would stay in post until a replacement was elected.¹³⁶ In September 2015, the Swiss attorney general opened proceedings against Blatter for possible criminal mismanagement and misappropriation of FIFA money, leading FIFA sponsors Coca-Cola, McDonald’s, Budweiser and Visa to demand Blatter’s immediate resignation as FIFA President.¹³⁷

The FIFA Ethics Committee announced its own investigation into Blatter, UEFA President Michel Platini and FIFA Secretary General Jerome Valcke, and suspended all three for 90 days in October 2015.¹³⁸

In February 2016, Swiss lawyer and former senior UEFA official Gianni Infantino was elected FIFA President, narrowly defeating Sheikh Salman bin Ibrahim Al Khalifa of Bahrain, whose alleged failure to act to prevent the torture of Bahraini national football players in anti-government protests of 2012 did not appear to seriously dent his presidential campaign.¹³⁹

Shortly after Infantino’s election, FIFA filed a restitution request with federal prosecutors in New York, demanding return of salaries and payment of compensation for damage to its brand, business interests and reputation. “The defendants ... deeply tarnished the FIFA brand and impaired FIFA’s ability to use its resources for positive actions throughout the world,” the document said. Infantino was quoted as saying that the money had been meant for playing fields and kit, not officials’ mansions and cars, and he would get it back “no matter how long it takes”.¹⁴⁰ The main losers from the case were the individuals and organisations forced to pay millions of dollars in fines, and Sepp Blatter, whose presidency ended ignominiously.¹⁴¹ The main beneficiary was FIFA,

135 Dominic Rushe, “Coca-Cola says corruption has ‘tarnished’ the World Cup”, *The Guardian*, (27 May 2015).

136 Graham Dunbar and Rob Harris, “FIFA selects Feb 26 for presidential election following Blatter’s decision to resign”, *Associated Press*, (20 July 2015).

137 Owen Gibson, “Coca-Cola and McDonald’s lead calls for Sepp Blatter to stand down”, *The Guardian*, (2 October 2015). Blatter had resigned on 2 June 2015 but said he would remain in his post as President until February 2016. “Sepp Blatter resigns as FIFA president – full statement”, *The Guardian*, (2 June 2015).

138 “FIFA ethics committee provisionally suspends Blatter, Platini for 90 days”, *France24*, (8 October 2015). FIFA subsequently banned Blatter and Platini from all football-related activity for eight years, although a Swiss federal court acquitted them of criminal charges in July 2022. Wilhelmine Preussen, “Former top football execs Blatter and Platini cleared on corruption charges”, *Politico*, (8 July 2022).

139 Owen Gibson, “Sheikh Salman ‘headed committee targeting athletes in Bahrain protests’”, *The Guardian*, (27 October 2015).

140 Brian Homewood and David Ingram, “FIFA files for compensation in U.S. as victim of corruption”, *Reuters*, (16 March 2016).

141 US Department of Justice (Office of Public Affairs), “Bank Julius Baer Agrees to Pay More than

which lost no sponsorship revenue and pocketed the USD 201 million that the US authorities levied in total in fines.

Although FIFA was technically classed as the victim of an organised criminal conspiracy, the involvement of the US Department of Justice stemmed from FIFA's governance failures and the fact that the rapid and significant commercial expansion of the world's most popular sport, which had begun in the 1970s, was not accompanied by a concomitant bolstering of its governance structures. With national member associations reaping the dividends of FIFA's vastly increasing revenues and FIFA's senior leadership dependent on increasing numbers of less wealthy member associations for its support, the two groups – patron and client – became locked into a corrupt quid pro quo: development money in return for votes, and votes in return for development money. Efforts to institute internal reform consistently failed because genuine reform inevitably meant the end to a system that was highly lucrative for a wide range of individuals and organisations, including FIFA's senior leadership, its member associations, sports marketing firms like ISL, and FIFA's sponsors.

“Kickbacks and bribes have a way of spreading like a disease through corrupt groups; pure and simple greed keeps the graft going,” said assistant director-in-charge of the FBI's New York field office Michael J Driscoll upon the announcement that the fines would be allocated to football development.¹⁴² However, while the US criminal case seriously tarnished FIFA's reputation, it left the organisation structurally intact. A new cadre of senior officials quickly replaced those tainted with allegations of corruption, and the new officials were able to present themselves as reformers who would clean up the mess from the Blatter era. Despite some initial signs of promise, this quickly foundered, not because of greed, but because FIFA didn't fix the structural flaws that ultimately led the US authorities to intervene in the first place.

\$79 Million for Laundering Money in FIFA Scandal”, press release, (27 May 2021). Reuters, “FIFA awarded \$201m in forfeited funds seized after global corruption probe”, *The Guardian*, (25 August 2021).

142 “FIFA awarded \$201m in forfeited funds seized after global corruption probe”, *Reuters/The Guardian*, (25 August 2021).

2. FIFA's failed reform process



The second section of this report explains how FIFA's proclaimed 2016 reforms have arguably left the organisation less accountable, less democratic and potentially wielding a more negative influence than it ever did under Sepp Blatter or João Havelange.

It examines the structural and governance reforms that were introduced in line with the recommendations in a report by a 2016 Reform Committee, including enhanced independent oversight mechanisms. It details how FIFA's senior leadership acted to undermine the independence of its Audit and Compliance Committee and its Governance Committee and how it sidelined and then shut down an external human rights advisory board. It describes how FIFA's judicial mechanisms, including its Ethics Committee, have proven ineffective. It explains how the patron-client network between FIFA's leadership and a critical mass of its member associations – the key obstacle to effective internal reforms – remains in place and how the FIFA President has used new powers given to him in 2016 to keep member associations in check. It then explores how FIFA has reversed many of the reforms introduced after 2016. Finally, it describes how FIFA manipulated its own bidding guidelines – designed to prevent a repeat of the 2018 and 2022 bidding scandals and the fallout from the men's World Cups in Russia and Qatar – to award the 2034 tournament to Saudi Arabia, a move which brings the organisation further into the sphere of influence of autocratic nation states.

2.1 The 2016 Reform Committee

In August 2015, three months after Swiss police had arrested senior officials at the Bar Au Lac Hotel, triggering the biggest crisis in FIFA's history, the FIFA Executive Committee appointed the 2016 FIFA Reform Committee. The committee comprised two representatives from each of the six Confederations (eleven men and one woman) and was led by an independent chairman, Dr François Carrard, former director general of the International Olympic Committee, with a mandate to propose reforms that would "restore confidence in FIFA".¹⁴³ Current FIFA President Gianni Infantino was UEFA's representative on the committee.

143 FIFA, "[2016 FIFA Reform Committee Report](#)", (2 December 2015). The representatives of the confederations were Shk. Ahmad Al Fahad Al Sabah, Kuwait (AFC); Kevan Gosper, Australia (AFC); Hany Abo Rida, Egypt (CAF); Constant Omari Selemani, DR Congo (CAF); Victor Montagiani, Canada (CONCACAF); Samir A. Gandhi, United States (CONCACAF); Gorka Villar, Spain (CONMEBOL); Wilmar Valdez, Uruguay (CONMEBOL); Sarai Bareman, New Zealand (OFC); Dawud Bahadur, New Zealand (OFC); Gianni Infantino, Switzerland (UEFA); Alasdair Bell, Scotland (UEFA).

The Reform Committee met three times and consulted multiple sources in its deliberations. Domenico Scala, a Swiss businessman elected as chairman of the Audit and Compliance committee at the 2013 FIFA Congress, briefed the committee in person. The committee also “considered the contents of a number of documents and reports, including in particular the work by the Independent Governance Committee chaired by Professor Dr Mark Pieth as well various reports from third party critics of FIFA, including Transparency International and Play the Game, on how to improve the governance of FIFA”. The third group whose advice the committee sought comprised “the commercial partners of FIFA, in particular, FIFA’s primary sponsors”.¹⁴⁴ The Reform Committee issued its final 12-page report to the FIFA Executive Committee in December 2015, with the stated aim of “significantly improving the governance, transparency and culture of the organisation”.¹⁴⁵ The foreword to the report was candid in its assessment of the problems facing FIFA.

*“FIFA is currently going through the worst crisis of its history. The current crisis should also be considered as a unique opportunity for FIFA to renew itself. Thus, in order to restore confidence in FIFA, significant modifications to its institutional structure and operational processes are necessary to prevent corruption, fraud, self-dealing and to make the organisation more transparent and accountable. Recent events in particular have damaged FIFA and essential changes to its culture are needed to effect lasting reform and to restore its reputation so that FIFA can focus on its genuine mission: to promote football throughout the world.”*¹⁴⁶

The Reform Committee recommendations covered three sets of principles: principles of leadership to effect cultural change, principles of governance reform and principles to foster greater participation of member associations and stakeholders.

Under the leadership heading, the committee recommended that the FIFA Congress pass a resolution affirming commitment to a set of core principles including responsibility, humility, tone at the top, respect and candour.¹⁴⁷

“While changes to FIFA’s Statutes and operations are necessary to ensure compliance and adherence to governance best practices, cultural and behavioural changes within FIFA’s leadership are the lubricating oil to effect

144 FIFA, “[2016 FIFA Reform Committee Report](#)”, (2 December 2015).

145 Ibid.

146 Ibid.

147 FIFA, “[2016 FIFA Reform Committee Report](#)”, (2 December 2015).

true and lasting changes in order to restore FIFA's reputation," the report said.¹⁴⁸ It stated, among other things, that "unethical behaviour cannot be tolerated and must be condemned and acted upon, loudly and overtly by FIFA's leaders" and that the organisation's long-term success would be dependent on it "listening to both its critics and supporters and constantly reevaluating how FIFA can adapt better to social and cultural changes".¹⁴⁹

In the area of governance, the committee made numerous recommendations, including:

- that the Executive Committee be stripped of its executive powers and managerial responsibilities, that it be renamed the FIFA Council and expanded in size "to ensure wider participation and democracy" and that the FIFA President chair the council and be accountable to it
- that the President and FIFA Council members be subject to term limits of no more than three terms of four years
- that the statutes of FIFA members, and of confederations, must contain certain minimum provisions in order to guarantee, among other matters, good governance, including political neutrality and avoidance of political interference, a prohibition of all forms of discrimination and respect for the principles of representative democracy
- annual disclosure of individual compensation of senior officials including the FIFA President, all FIFA Council members and the General Secretary, and annual review and approval of their compensation by an independent Compensation Committee, relying on third party compensation analysis
- greater recognition of the role, and promotion of women in football, emphasising that FIFA, as well as every confederation, must be committed to respect for women and the promotion of gender equality in all aspects of football and that each confederation shall have not less than one voting FIFA Council seat reserved for women¹⁵⁰

In order to foster greater participation in FIFA by member associations and other stakeholders the Committee recommended:

- transformation of FIFA's Standing Committees, reducing their number from

148 Ibid.

149 Ibid.

150 Ibid.

26 to 9, with the Audit and Compliance Committee and judicial bodies remaining fully independent, and the Finance, Development and Governance Committee to include independent members

- organisation of an annual conference for all member organisations
- an expanded men's World Cup (from 32 to 40 teams)
- decreasing the costs of FIFA administration and competitions in order to increase funds available for football development.¹⁵¹

The reduction in the number of committees was described as a move to “improve efficiency”, but as the Associated Press's Graham Dunbar has noted, the FIFA President's power to appoint representatives of national football associations to generously remunerated committee positions was seen as a means of buying their loyalty during the Blatter era.¹⁵²

In February 2016, delegates at FIFA's extraordinary congress in Zurich voted 176 to 22 in favour of adopting the proposed reform package.¹⁵³ UEFA's representative on the Reform Committee, Gianni Infantino, was elected FIFA President. At FIFA's annual congress in Mexico City, Infantino appointed Fatma Samoura of Senegal, a female former diplomat, to the position of Secretary General.¹⁵⁴ FIFA also announced that the development funds redistributed to its member associations would be subject to enhanced compliance, accountability and transparency, and that all member associations would be required to publish independent audits of their finances.¹⁵⁵ “We will restore the image of FIFA and the respect of FIFA. And everyone in the world will applaud us,” he told the FIFA Congress.¹⁵⁶

151 FIFA, “2016 FIFA Reform Committee Report”, (2 December 2015).

152 Graham Dunbar, “FIFA plans to add slew of new committees years after cutting them in anti-corruption reforms”, *Associated Press*, (18 April 2024). The lucrateness of some of these positions became visible in 2013 when FIFA began to publish details of committee members' remuneration in its annual reports. In 2023, the chairpersons of the independent Governance, Audit and Compliance committee and the Investigatory Chamber of the Ethics committee were paid USD 250,000, while the deputy chairpersons received USD 75,000. The Chair of the Ethics Adjudicatory Committee was paid USD 215,000 and the chairs of the Disciplinary and Appeal Committees were awarded USD 160,000. FIFA, “Annual Report 2023 – Governance – Compensation”, (accessed 29 May 2024).

153 “FIFA congress votes in favour of reform package”, *Sky Sports News*, (26 February 2016).

154 FIFA, “66th FIFA Congress, Mexico City 2016”, (13 May 2016).

155 Ibid.

156 “FIFA election: Gianni Infantino voted new president”, *Al Jazeera*, (26 February 2016).

2.2 Scuttling independent oversight

The 2016 reforms were premised on the idea that the DoJ prosecutions, and previous scandals, were the result of weak internal governance mechanisms, and therefore that FIFA's problems could be solved by enhancing the independence, transparency and accountability of these mechanisms. The falsity of this notion became apparent almost immediately, as a new cohort of senior officials rapidly set about undermining the independence of the supposedly new and improved oversight mechanisms.

2.2.1 The Audit and Compliance Committee

One of the key elements of the reform package announced in February 2016 was the introduction of independent oversight committees to serve as a check on the power of the new FIFA Council. The report also highlighted apparent issues with FIFA's concept of independence, noting that "a revised definition of 'independence' shall be included in the FIFA regulations for purposes of determining who is an independent member", but it stated that "Audit and Compliance committee and judicial bodies shall remain fully independent".¹⁵⁷

Only three months after the FIFA Congress passed reforms aimed at enhancing independent oversight, the same Congress voted to grant the FIFA Council the power to appoint and dismiss members of independent judicial committees until the following year's congress.¹⁵⁸ This prompted the resignation of Domenico Scala, the chairman of the Audit and Compliance Committee. Scala issued a public statement that was scathing in its criticism of the decision, which he said would grant the FIFA Council the power to dismiss members of the Ethics Committee, the Appeal Committee, the Audit and Compliance Committee and the Governance Committee.

"With this decision, it will henceforth be possible for the Council to impede investigations against single members at any time, by dismissing the responsible Committee members or by keeping them acquiescent through the threat of a

157 FIFA, "[2016 FIFA Reform Committee Report](#)", (2 December 2015), paras 20 and 22. Article 5 of FIFA's governance regulations outlines the organisation's current concept. FIFA, "[FIFA Governance Regulations](#)"; (July 2020), article 5. Note the July 2020 copy of the governance regulations on the FIFA website is missing the graphic that explains the concept. The graphic can be viewed in the earlier iteration of the governance regulations published in 2017 and [published](#) on the website of the International Council of Sport Science and Physical Education (accessed 23 August 2024).

158 Graham Dunbar, "[FIFA audit chairman Domenico Scala resigns in protest at Gianni Infantino](#)", *Associated Press*, (14 May 2016).

dismissal. Thereby, those bodies are factually deprived of their independence and are in danger of becoming auxiliary agents of those whom they should actually supervise. ... [this decision] undermines a central pillar of the good governance of FIFA and it destroys a substantial achievement of the reforms. For this reason, I herewith declare my immediate resignation as President of the Audit and Compliance Committee of FIFA."¹⁵⁹

According to the Associated Press, Scala had disagreed with Infantino over issues including Infantino's unilateral appointment of Fatma Samoura as the new Secretary General, without going through a multi-candidate comprehensive selection process, along with Infantino's refusal to accept a reported salary of USD 2 million offered by Scala's compensation committee.¹⁶⁰

Mark Pieth, who had advised the FIFA 2016 Reform Committee, of which Infantino was a member, told the Associated Press that the new FIFA President was "actually exactly working like [Michel] Platini and [Sepp] Blatter" and that a source of the tension between Infantino and Scala related to Infantino's salary. The Reform Committee had recommended that the salaries of FIFA's most senior staff should be decided upon by the Audit and Compliance Committee and should rely on third-party compensation analysis. "It is personal, it is very clear," Pieth told the Associated Press. "He wants more than the two million [Swiss francs] that Domenico is offering him."¹⁶¹

In response, FIFA issued its own statement accepting Scala's resignation and expressing regret that he had "misinterpreted the purpose of the decision" of the Congress, which "was made to permit the Council to appoint members on an interim basis to the vacant positions of the new committees so they can start fulfilling their roles as part of the ongoing reform process until the next FIFA Congress in 2017".¹⁶²

FIFA's statement also noted that former European Court of Justice advocate general Miguel Poiares Maduro would be part of an independent review committee, which was "designed to protect the organisation against any conflict of interest in the approval of any appointments to the key committees and bodies".¹⁶³

159 Andrew Warshaw, "[Scala quits FIFA as Infantino hammers through an end to 'independent' ethics](#)", *InsideWorldFootball.com*, (14 May 2016).

160 Graham Dunbar, "[FIFA audit chairman Domenico Scala resigns in protest at Gianni Infantino](#)", *Associated Press*, (14 May 2016).

161 *Ibid.*

162 FIFA, "[FIFA Statement on resignation of Domenico Scala](#)", (14 May 2016).

163 *Ibid.*

2.2.2 The Governance Committee

At the same FIFA Congress, which led to the resignation of Domenico Scala, Maduro had been appointed to head FIFA's new Governance Committee. In addition to his role at the European Court of Justice, Maduro was the founding director of the Global Governance Programme at the Robert Schuman Centre for Advanced Studies in Florence, and had served as Minister Deputy to the Prime Minister and Minister for Regional Development in Portugal.¹⁶⁴ Other independent members of the Governance Committee were Navi Pillay, Joseph H. H. Weiler and Ron Popper.¹⁶⁵ "I was persuaded they [FIFA] were taking it seriously," Joseph Weiler told FairSquare in a 2024 interview.¹⁶⁶ Weiler and Maduro wrote that they were "impressed by the thorough background check conducted" and by the "assurances we had by the highest officers of the 'new' FIFA that this time it was 'for real'".¹⁶⁷ Ron Popper told FairSquare:

*"At the first meeting, after we were presented with our badges by Mr Infantino, we went round the table and there were about, I think, eight or nine of us there. And several of us made it extremely clear that we were very happy to be part of a process to improve governance within FIFA, but should there be any shenanigans, we were out the door – I recall at least three people, myself included, making that statement, being well aware of the history of FIFA."*¹⁶⁸

Shortly after Maduro's appointment, the Governance Committee had to deal with the Russian football association's proposal to include Vitaly Mutko, who was at the time the Minister of Sport and Deputy Prime Minister of the Russian Republic, as a candidate in the FIFA Council election. Mutko had been a member of the disbanded FIFA Executive Committee since 2009, but the new Governance Committee decided that Mutko, as a serving government minister,

¹⁶⁴ European University Institute, "[Luis Póaires Pessoa Maduro](#)", (accessed 12 May 2024)

¹⁶⁵ Pillay was an acting judge at the South African High Court and a judge on the International Criminal Tribunal for Rwanda, where she served a total of eight years, the last four as president. She was UN High Commissioner for Human Rights from 2008 to 2014. Weiler is a legal academic who was president of the European University Institute in Florence from 2013 until 2016, and at the time of writing is the European Union Jean Monnet Chair at New York University School of Law and a Senior Fellow of the Minda de Gunzburg Center for European Studies at Harvard University. Popper is a former journalist who was part of the Business Leaders Initiative on Human Rights from 2004 to 2009 and head of corporate responsibility at the technology and engineering firm ABB Group from 2006 to 2016.

¹⁶⁶ Joseph H. H. Weiler, New York University, remote interview, (6 March 2024).

¹⁶⁷ Miguel Maduro and Joseph H. H. Weiler, "['Integrity', 'independence' and the internal reform of FIFA: A view from the trenches](#)", in *Good Governance in Sport: Critical Reflections* (Routledge, 2021), p. 129-136.

¹⁶⁸ Ron Popper, former member of FIFA Governance Committee, remote interview, (9 February 2024).

would fail the test of the duty of neutrality in accordance with article 15 of FIFA's Code of Ethics.¹⁶⁹ Maduro and Weiler write that following a decision by the Governance Committee not to allow Mutko's candidacy, "huge pressure was brought to bear on the Chairman of the Governance Committee starting with the President of FIFA and downward". Reflecting on this episode, Maduro and Weiler state:

*"The dissatisfaction of the FIFA hierarchy with the Committee and its Chair was palpable and enduring ... But we had a small hope that maybe this could be the defining moment in which the shift in culture would occur. We had conveyed the message we were there to introduce a real rule of law culture and would not bow under pressure. Maybe the message would be heard. It probably was heard, but definitely not accepted."*¹⁷⁰

Maduro gave evidence to the UK Parliament's Digital, Culture, Media and Sport Committee inquiry into sports governance, in which he outlined his experiences at FIFA and with the Mutko case in particular.¹⁷¹

*"I had a first meeting with the President when I told him that that preliminary question had emerged in the context of that case and that we were going to write to Mr Mutko ... to give him the right to be heard and to express his view on that. He [Infantino] was not comfortable with the decision. ... He did not ask me expressly not to decide that way, or for the committee not to decide that way. He didn't say that, but he expressed concerns about the impact of the decision on the World Cup. He was very clear on that."*¹⁷²

169 FIFA, "[Code of Ethics Edition 2023](#)", (December 2022), article 15. "In dealings with government institutions, national and international organisations, associations and groupings, persons bound by this Code shall, in addition to observing the basic rules of article 14, remain politically neutral, in accordance with the principles and objectives of FIFA, the confederations, associations, leagues and clubs, and generally act in a manner compatible with their function and integrity."

170 Miguel Maduro and Joseph H. H. Weiler, "['Integrity', 'independence' and the internal reform of FIFA: A view from the trenches](#)", in *Good Governance in Sport: Critical Reflections* (Routledge, 2021), p. 129-136.

171 UK Parliament Digital, Culture, Media and Sport Committee, "[Sports governance inquiry: oral evidence from Professor Miguel Pojares Maduro](#)", (13 September 2017). The Committee had also intended to call Dr Cornel Borbély, the former chairman of the investigatory chamber of the FIFA Ethics Committee to give evidence, and had written to FIFA asking for confirmation that there was no objection to this. In her reply, FIFA Secretary General Fatma Samoura stated that "...the FIFA Code of Ethics, as well as the relevant Swiss Law (both civil and potentially also criminal law), prevent Dr Borbély to be called and participate as a witness in front of the aforementioned committee. In particular, Dr Borbély remains bound by his duty of confidentiality also after the end of his term as Chairman of the investigatory chamber of the FIFA Ethics Committee". UK Parliament, "[Correspondence: sports governance inquiry – Correspondence with Fatma Samoura FIFA Secretary General, August 2017](#)", (13 September 2017).

172 UK Parliament Digital, Culture, Media and Sport Committee, "[Sports governance inquiry: oral](#)

Maduro explained that FIFA Secretary General Fatma Samoura asked the Governance Committee to delay sending the letter to Mutko as she had imminent plans to travel to Russia to discuss the 2018 World Cup preparations and that the committee decided to accommodate her request for a delay in the interests of diplomacy. He then described a subsequent meeting in Brussels with Samoura in which she told him that the Governance Committee “needed to find a solution to declare Mr Mutko eligible” or the World Cup would be a disaster and Infantino’s presidency would be called into question.¹⁷³

In March 2017, the Governance Committee formally notified the FIFA Council that Mutko was ineligible to sit on the council because his position as Russia’s Deputy Prime Minister contradicted the principles of political neutrality and non-governmental interference.¹⁷⁴ In May 2017, Maduro was effectively sacked by FIFA (his appointment was not renewed), and Popper, Pillay and Weiler all resigned in protest. “When they didn’t like what we were doing, they just got rid of us,” Weiler told FairSquare.¹⁷⁵ Maduro was replaced as Chairman of the Governance Committee by retired Indian judge Mukul Mudgal.¹⁷⁶

In May of the same year, Swiss lawyer Cornel Borbély, chair of FIFA’s ethics committee, and Hans-Joachim Eckert, the former German judge who chaired the Ethics Committee’s adjudicatory chamber, were dropped from their roles when the FIFA Council decided not to renew their tenure.¹⁷⁷

Miguel Maduro drew the following parallel in his evidence to the UK parliamentary committee:

“If you wake up one day in a country and you have the Attorney General or the Queen’s prosecutor, the President of the Supreme Court or – in countries that have a constitutional court – the President of the constitutional court, all removed overnight, and some of them, as in my case, after only 10 months in office, how would we greet this? And that’s what took place. When you have the Chair of the Governance Committee, the Chair of the investigatory chamber of the Ethics Committee, the Chair of the adjudicatory chamber of

evidence from Professor Miguel Poiares Maduro”, (13 September 2017).

173 Ibid.

174 “Russian World Cup head Vitaly Mutko blocked from re-election to FIFA council”, *The Guardian*, (10 March 2017).

175 Joseph H. H. Weiler, New York University, remote interview, (6 March 2024).

176 “Justice Mukul Mudgal elected head of FIFA Governance Committee”, *Indian Express*, (11 May 2017).

177 David Conn, “FIFA removed investigator on trail of Russia World Cup chief Vitaly Mutko”, *The Guardian*, (7 December 2017). David Conn, “Infantino’s FIFA ‘incapacitated’ corruption fight, say ousted ethics chairmen”, *The Guardian*, (10 May 2017).

*the Ethics Committee, that's what took place.*¹⁷⁸

In a joint opinion piece published in the Guardian in December 2017, Pillay, Maduro and Weiler described football and its organisations as “extremely resistant to independent scrutiny, lacking real democracy and integrity, dominated by a small group of people resistant to public accountability, in a context of huge economic stakes and endemic political interference”. The three described FIFA as “a political cartel” with “a huge structural conflict of interest” at its heart, namely “its leaders depend for their survival on those whom they ought to reform”. They concluded that “FIFA cannot reform from within,” explaining that “Those responsible for leading such reform are politically dependent on the associations and officials they need to reform, and may remove members of the judicial and supervisory independent committees at a whim.”¹⁷⁹

In their report on FIFA’s governance published in 2017, the Parliamentary Assembly of the Council of Europe’s Committee on Culture, Science, Education and Media found that while improvements had been made, particularly with regard to financial transparency, there had been no dilution of the President’s control of all FIFA’s activities and management functions, including decisions concerning, for example, the appointment and dismissal of staff in key positions. The Committee’s rapporteur wrote that “as far as checks and balances are concerned, the [FIFA] President and the Council made it clear that they are in command; those that are not with them are against them and must leave” and concluded that “the true independence of FIFA supervisory bodies does not seem to be secured.”¹⁸⁰

2.2.3 The Human Rights Advisory Board

As documented in section 4 of this report, the preparations for the 2022 men’s World Cup had resulted in significant public criticism of both FIFA and the Qatari authorities since 2013. FIFA announced in mid-2015 that bids to host the World Cup, beginning with the bidding process for the men’s tournament in 2026, would have to meet human rights criteria.¹⁸¹ In December 2015, coinciding with

178 UK Parliament Digital, Culture, Media and Sport Committee, “[Sports governance inquiry: oral evidence from Professor Miguel Poyares Maduro](#)”, (13 September 2017).

179 Navi Pillay, Miguel Poyares Maduro and Joseph Weiler, “[Our sin? We appeared to take our task at FIFA too seriously](#)”, *The Guardian*, (21 December 2017).

180 Parliamentary Assembly of the Council of Europe Committee on Culture, Science, Education and Media, “[Good football governance](#)”, (15 December 2017).

181 Human Rights Watch, “[FIFA Statutory Human Rights Requirements: Overview of UN Guiding Principles Commitments, Relevant FIFA Statutes and Structures, and Human Rights Bidding Requirements for the FIFA Men’s World Cups](#)”, (27 October 2023).

the publication of the FIFA Reform Committee report, FIFA asked John Ruggie, a Harvard law professor who had developed the key international guidance regarding the human rights responsibilities of businesses, to review FIFA's existing policies and processes to manage human rights risks. In April 2016, Ruggie published his report titled, "For the Game. For the World: FIFA and Human Rights".¹⁸² Ruggie noted that his report aimed to complement the 2016 Reform Committee report, which addressed FIFA's internal governance issues.

The FIFA Council duly adopted a Human Rights Policy in May 2017, declaring its commitment to respect human rights in accordance with the UN Guiding Principles on Business and Human Rights, and committing to avoid causing or contributing to adverse human rights impacts through its own activities, and to addressing and remediating such impacts when they occur. The policy identified FIFA's salient human rights risks as labour rights, land acquisition and housing rights, discrimination, security and players' rights. The commitments are binding on all FIFA bodies and officials.¹⁸³

In 2017, FIFA established a Human Rights Advisory Board to advise the organisation on any issues that the board members considered relevant for the implementation of FIFA's human rights commitment. The eight members were drawn from FIFA's corporate partners, civil society organisations, the UN and players' representatives, and included international experts in human rights, including labour rights and anti-corruption issues.¹⁸⁴ The board held its first meeting in March 2017 and issued public recommendations to FIFA on a biannual basis, publishing a total of five reports between November 2017 and February 2021. After its first meeting, the advisory board's chair, Rachel Davis, a lawyer and a leading expert on business and human rights, said, "we are encouraged by much of what we have heard, we recognize and appreciate

182 John G. Ruggie, "For the Game. For the World: FIFA and Human Rights", Corporate Responsibility Initiative Report No. 68, (2016). See also FIFA, "FIFA Activity Update on Human Rights May 2017", (May 2017).

183 FIFA, "Human Rights Policy", (2017).

184 See Centre for Sport and Human Rights, "FIFA Human Rights Advisory Board", (accessed 24 August 2024). Members were: Bill Anderson, vice president of social and environmental affairs for Adidas; Rachel Davis, managing director and co-founder of the non-profit organisation Shift, the leading centre of expertise on the UN Guiding Principles on Business and Human Rights; Ignacio Packer, an international expert on child rights and social issues who served as secretary general of the Terre Des Hommes International Federation for six years; Sylvia Schenk, a lawyer in Frankfurt on Main, Germany, former judge at a labour court, and Olympian; Theo van Seggelen, secretary general of FIFPRO, the world's professional footballer association; Lene Wendland, chief of the human rights and economic and social issues section in the office of the UN high commissioner for human rights and head of the office's work business and human rights; Brent Wilton, director of Global Workplace Rights for The Coca-Cola Company; and Ambet Yuson, general secretary of the global union federation Building and Wood Workers' International.

the openness of FIFA to having these discussions with us,” but noted that there were “many critical issues that need further attention and effort”.¹⁸⁵

The first two reports built on Ruggie’s original paper and made a series of recommendations on topics such as stakeholder engagement, developing internal systems to address human rights risks, and protection of human rights defenders, as well as on human rights issues related to the Russia and Qatar World Cups.¹⁸⁶

As the Advisory Board progressed with its work, it increasingly challenged FIFA on sensitive human rights issues. In its fourth report in January 2020, the Advisory Board addressed, among other things, the issue of migrant worker deaths in Qatar, noting it had “emphasized the urgent need for FIFA to act on the continuing stakeholder and broader public concern about the number and nature of ‘non-work-related deaths’ occurring in connection with FWC 2022 construction and more broadly in the country”.¹⁸⁷ In its fifth and final report, published in February 2021, one of the issues the Advisory Board addressed in detail was FIFA’s response to two serious cases of abuse, one involving the former president of the Afghan Football Federation and allegations of sexual assault of at least five female players on the Afghan women’s national team, and the other involving allegations of repeated and severe sexual and other abuses of young female players at Haiti’s Centre Technique National (both cases are addressed in section 5 of this report). The Advisory Board acknowledged the inherent difficulty of protecting people – particularly children and young people – from harassment and abuse, and acknowledged numerous steps FIFA had taken to enhance its capacities in this regard. It recommended that FIFA establish a fully independent network of ombudspersons to receive and assess reports of harassment or abuse.¹⁸⁸ Nearly four years later, FIFA has yet to implement such a system.

In March 2021, FIFA quietly announced its intention to replace the independent external Advisory Board with a new internal human rights sub-committee, 18 months before the start of the Qatar 2022 World Cup, which had in large part been the catalyst for the board’s creation. It also announced the creation of a

185 Shift, “[Initial Statement by FIFA’s New Independent Human Rights Advisory Board](#)”, (March 2017).

186 See FIFA, “[Report By The FIFA Human Rights Advisory Board: First Report With The Advisory Board’s Recommendations And An Update By FIFA](#)”, (September 2017) and FIFA, “[Second Report By The FIFA Human Rights Advisory Board Including The Board’s Recommendations And FIFA’s Responses](#)”, (September 2018).

187 FIFA, “[Third Report By The FIFA Human Rights Advisory Board Including The Board’s Recommendations From Oct 2018 – April 2019](#)”, (May 2019).

188 FIFA, “[Fifth Report By The FIFA Human Rights Advisory Board Including The Board’s Recommendations From March – December 2020](#)”, (February 2021).

“dedicated Social Responsibility and Education Division, which has responsibility for human rights, anti-discrimination, and child protection and safeguarding”.¹⁸⁹ The FIFA Council did not approve the formation of a new human rights and social responsibility sub-committee until December 2022, almost two years after this recommendation was made, and as the Qatar World Cup was in progress.¹⁹⁰ There was very little public criticism of the decision to dissolve the human rights advisory board. In an interview with FairSquare, legal academic and expert in sport and human rights Daniela Heerdt expressed incredulity at the decision and the lack of any outcry.¹⁹¹

In relation to the work of the advisory board, a former member, Brent Wilton, told FairSquare that “initially, when it kicked off, I’d have to say it was pretty positive ... there were some commitments being made, and so we were optimistic that perhaps we might be able to move the needle.”¹⁹² Wilton’s initial optimism was soon tempered by the challenge of navigating FIFA’s dysfunctional political culture.

“The human rights commitments were never, to my satisfaction at least, embedded in the governance of the organisation. It was good that there was a president who was saying the right things, but the actual governing structure of FIFA is incredibly political – very disparate views from very disparate people living in very disparate realities, the good, the bad and the ugly.”

Wilton told FairSquare that the failure of FIFA’s leadership to unite and commit to tackling the problems was another block on progress.

“I don’t think there was ever the coherence within the board about the importance of this as an issue for FIFA. We [the advisory board] had no representation, really, at the senior levels of management. There was no one bringing those messages to those who needed to hear them. We talked to legal, we talked to other parts of the senior management team, but again, that was all siloed. The buck was passed rapidly around the place and we found that our access to key decision makers drifted away.”¹⁹³

The effective sacking of Miguel Maduro presents the most illuminating example of how FIFA has, despite preaching of its reforms, continued to neuter

189 FIFA, “FIFA Human Rights Advisory Board provides closing report”, (23 March 2021).

190 Rob Harris, “FIFA disbanded human rights board and did not replace it with independent advisers”, *Sky News* (17 December 2022)

191 Daniela Heerdt, Asser Institute, remote interview, (29 July 2024).

192 Brent Wilton, former member of the human rights advisory board to FIFA, remote interview, (3 April 2024).

193 *Ibid.*

independent internal oversight mechanisms; but the quiet dissolution of the human rights advisory board also fits into this pattern.

In examining FIFA's efforts to undermine independent oversight, it is also necessary to examine the work of its judicial mechanisms, most notably its Ethics Committee. It is important to recall that the key reform of the Ethics Committee took place in response to the recommendations of the Internal Governance Committee several years before the fallout from the US Department of Justice prosecutions.¹⁹⁴ Reform of the Ethics Committee was not a component of the 2016 reforms, but it is important to examine its capacity to hold FIFA officials to account.¹⁹⁵ Any examination of the Ethics Committee's work necessarily requires an examination of the external mechanism that serves as the court of last instance for FIFA and other sporting governing bodies – the Court of Arbitration for Sport.

2.2.4 The Ethics Committee and the Court of Arbitration for Sport

FIFA presently has three judicial mechanisms: the Disciplinary Committee, the Appeals Committee and the Ethics Committee.¹⁹⁶ The Disciplinary Committee pronounces the sanctions described in the FIFA statutes and the FIFA disciplinary code on member associations, clubs, officials, players, intermediaries and licensed match agents, and the Appeals Committee is responsible for the handling of appeals against decisions of the Disciplinary Committee. By contrast, the Ethics Committee is concerned with matters pertaining to internal governance and is primarily responsible for investigating possible infringements of the FIFA code of ethics. When allegations of corruption within FIFA arise, it is the Ethics Committee – which is split into an investigatory and an adjudicatory chamber – that is tasked with investigating and issuing sanctions.

The first FIFA code of ethics (FCE) was produced in 2004, at a time when the Swiss authorities' investigation into the collapse of the international sports marketing company, International Sport and Leisure, had placed FIFA's record on

194 Independent Governance Committee, "[First Report by the Independent Governance Committee to the Executive Committee of FIFA](#)", (20 March 2012). The IGC was critical of the Ethics Committee's work and recommended that FIFA split it into an investigatory and an adjudicatory chamber.

195 The 2016 Reform Committee report makes no reference to the Ethics Committee, it states only that FIFA should "provide training to all employees, officers and FIFA committee members relating to the Code of Ethics".

196 FIFA, "[Organisation Committees](#)", (accessed 12 July 2024).

corruption under the spotlight.¹⁹⁷ The code was supplemented with a mechanism to enforce it in 2006, when FIFA set up the Ethics Committee.¹⁹⁸ Its first chairman was the former British athlete and politician Sebastian Coe.

The original code of ethics was three pages long and included only ten articles. Its purpose was “to safeguard FIFA’s image and pursuit of objectives against the unethical actions of Officials”, and its scope of application extended to officials of FIFA, confederations, associations and clubs. Its current iteration has 89 articles and runs to 45 pages.¹⁹⁹ In 2012, FIFA agreed to strengthen the Ethics Committee in line with the recommendations of the Independent Governance Committee, among other things dividing it into its two chambers.²⁰⁰

In his study of the Disciplinary and Ethics Reports published by FIFA, Antoine Duval has noted a huge increase in cases received by the investigatory chamber – 174 in 2020/2021, as opposed to 31 in 2011 – and he argues that the Ethics Committee is now “a real player in football governance” but that it “still works like a black box and it is difficult to understand why certain investigations are pursued and others abandoned”.²⁰¹ In this regard, the September 2017 complaint filed by former Governance Committee member Joseph Weiler against FIFA President Gianni Infantino is worthy of particular attention. Weiler’s complaint alleged that Infantino and other senior officials at FIFA improperly intervened in the Governance Committee’s work with specific reference to the Vitaly Mutko affair addressed earlier in this section. “I want to believe the ethics committee will not remain indifferent to these issues and there will be serious investigations,” Weiler told *The New York Times*.²⁰² The Ethics Committee did not investigate Infantino. In a separate case in 2016, according to reporting by the BBC’s Richard Conway, the FIFA Ethics Committee cleared Infantino of any wrongdoing after allegations that, while working at UEFA, he used private jets provided by a World Cup bidding country, filled senior posts without checking candidates’ eligibility, billed FIFA for mattresses, flowers, a tuxedo, an exercise machine and personal laundry, and demanded FIFA hire an external driver to drive his family and advisors around while he was abroad.²⁰³ It was never made

197 For a detailed analysis see Antoine Duval, “Football’s Bad Governance in the Dock: The Court of Arbitration for Sport and FIFA’s Policing of Football Officials”, in *Yearbook of International Sports Arbitration 2018–2022*, ed. Antoine Duval and Antonio Rigozzi, (Asser Press, 2024).

198 “FIFA unveils Coe as ethics czar”, *The Guardian*, (15 September 2006).

199 FIFA, “Code of Ethics Edition 2023”, (December 2022).

200 FIFA, “Organisation Committees”, (accessed 12 July 2024).

201 Antoine Duval, “Football’s Bad Governance in the Dock: The Court of Arbitration for Sport and FIFA’s Policing of Football Officials”, in *Yearbook of International Sports Arbitration 2018–2022*, ed. Antoine Duval and Antonio Rigozzi, (Asser Press, 2024), p. 59.

202 Tariq Panja, “FIFA President Gianni Infantino Faces New Ethics Complaint”, *The New York Times*, (13 September 2017).

203 Richard Conway, “Gianni Infantino: FIFA president cleared in ethics probe”, *BBC*, (5 August

public who brought the case, but the BBC quoted sources close to Infantino as saying the allegations were part of a “vendetta” against him by unnamed people who had recently left FIFA.²⁰⁴

As the volume of cases undertaken by the Ethics Committee has increased, the Court of Arbitration for Sport (CAS) has increasingly been involved in reviewing its decisions.²⁰⁵ FIFA statutes require that confederations, member associations and leagues agree to recognise the CAS as “an independent judicial authority” and prohibit recourse to ordinary courts of law, meaning that if they want to appeal any of the decisions taken by FIFA’s judicial mechanisms they must take them to the CAS.²⁰⁶ The Lausanne-based court is thereby intended to serve as an independent external check on FIFA’s three internal judicial mechanisms. As the court of last resort for disputes relating to football (and many other sports) it plays a critical role in football governance.

The CAS was the brainchild of former president of the International Olympic Committee Juan Antonio Samaranch, who was himself subsequently implicated in a massive corruption scandal involving the 2002 Salt Lake City Winter Olympics, and was the subject of a US Olympics Committee ethics enquiry.²⁰⁷

In 2021, German investigative journalist Grit Hartmann authored a “critical stocktaking of the practices at the CAS” in a 62-page report published by the Danish sports governance NGO Play The Game. The report, which drew on input from numerous CAS arbitrators, speaking on condition of anonymity, addresses the CAS’s lack of independence from sports governance bodies, the lack of transparency over the background of its arbitrators and, more critically, their judgements.²⁰⁸

As noted by Hartmann, the CAS’s overarching supervisory body, the International Council of Arbitration for Sport (ICAS), which is in charge of selecting CAS

2016).

204 Richard Conway, “FIFA president Gianni Infantino to be interviewed by ethics committee”, *BBC*, (14 July 2016).

205 Antoine Duval, “Football’s Bad Governance in the Dock: The Court of Arbitration for Sport and FIFA’s Policing of Football Officials”, in *Yearbook of International Sports Arbitration 2018–2022*, ed. Antoine Duval and Antonio Rigozzi, (Asser Press, 2024).

206 FIFA, “FIFA Statutes May 2022 edition”, (May 2022).

207 Martin Kettle, “Corruption probe spares Samaranch”, *The Guardian*, (2 March 1999). A US Olympics Committee ethics enquiry stopped short of calling for Samaranch’s resignation. “We believe that it’s a misplacement of priorities to focus on an individual as opposed to systemic change. If President Samaranch and the entire leadership of the IOC resigned today and nothing else happened, the problems of the IOC would continue.

208 Grit Hartmann, “Tipping the Scales of Justice – Sport and its ‘Supreme Court’”, Play The Game, (November 2021).

arbitrators, is largely staffed by representatives from international sporting bodies. In line with CAS's 2023 rules and procedures, 14 out of 22 members of ICAS are chosen by international sporting bodies.²⁰⁹ Hartmann quotes Miguel Maduro, former head of FIFA's Governance Committee, on this point: "How is the CAS supposed to decide independently in disputes with sports organisations as a party, when representatives of these organisations decide on its composition?"²¹⁰

Johan Lindholm, a law professor and expert in constitutional and sports law, has written a 348-page book on the CAS's jurisprudence.²¹¹ In an interview with FairSquare, Lindholm said that while all parties to arbitration aim to use their right to appoint one of the arbitrators to secure their desired outcome, his research suggests that international sports governing bodies like FIFA are better at this than other litigants. He identified ICAS's ability to select the pool of arbitrators as an obvious problem and questioned whether arbitration should always be the means through which all sporting disputes are resolved.²¹² Lindholm told FairSquare he did not believe that the CAS should be abolished, noting that arbitration offers numerous benefits over courtroom litigation for many of the disputes that arise in professional sports, but believes it needs to be reformed to make it more efficient and more independent.²¹³

In February 2024, a legal intervention in a sport-related case before the European Court of Human Rights argued that the CAS should not be considered as an independent and impartial judicial institution.²¹⁴ The text of the intervention

209 Court of Arbitration for Sport, "[Code of sports-related arbitration](#)", (1 February 2023). Section 4 of the code states: "ICAS is composed of twenty-two members, experienced jurists appointed in the following manner: a. six members are appointed by the International Sports Federations (IFs), viz. five by the Association of Summer Olympic IFs (ASOIF) and one by the Association of Winter Olympic IFs (AIOWF), chosen from within or outside their membership; b. four members are appointed by the Association of the National Olympic Committees (ANOC), chosen from within or outside its membership; c. four members are appointed by the International Olympic Committee (IOC), chosen from within or outside its membership; d. four members are appointed by the fourteen members of ICAS listed above, after appropriate consultation with a view to safeguarding the interests of the athletes; e. four members are appointed by the eighteen members of ICAS listed above, chosen from among personalities independent of the bodies designating the other members of the ICAS."

210 Grit Hartmann, "[Tipping the Scales of Justice – Sport and its 'Supreme Court'](#)", *Play The Game*, (November 2021): p. 8.

211 Johan Lindholm, "[The Court of Arbitration for Sport and Its Jurisprudence: An Empirical Inquiry into Lex Sportiva](#)", (Springer, 2019).

212 Johan Lindholm, University of Malmö, remote interview, (3 September 2024). Email from Johan Lindholm to FairSquare, (16 October 2024).

213 Ibid.

214 The amici curiae was submitted to the European Court of Human Rights in the case of Semenya v. Switzerland (application no. 10934/21). In the case of Mutu and Pechstein v. Switzerland

remains confidential at the time of writing, but Antoine Duval, one of its authors, told FairSquare the main problem is that international sporting bodies exert too much control over the CAS, and can tailor the selection of arbitrators to ensure that sports governing bodies get the outcomes that are conducive to their interests.²¹⁵

As Antoine Duval's study of the Ethics Committee's decisions has demonstrated, the committee plays an increasingly prominent role in football governance, but still suffers from a lack of transparency. In that regard, the apparent failure to investigate allegations of presidential misconduct in the Vitaly Mutko affair serve as an obvious black mark on its record and call into serious question its capacity to hold senior officials accountable. It can provide a degree of oversight and accountability, but not in matters that pose any threat to the senior ranks of FIFA or their allies. The CAS, whose work deserves further scrutiny given the import of its decisions over so many dimensions of sport, does not in its current form appear to be institutionally geared toward holding sports governing bodies fully accountable.

2.3 Maintaining the patron-client network

Prior to 2016, FIFA's core structural defect was to be found in the relationship of mutual dependence between its most senior officials, notably the FIFA President, and a critical mass of its member associations. FIFA secured the support of member associations by providing them with development funds, and in return member associations tacitly agreed to support the President and not to challenge his decisions or the conduct of the FIFA Executive Committee.

In an interview with FairSquare, a corruption expert who was a member of the Independent Governance Committee set up to propose governance reforms to FIFA in 2012, Alexandra Wrage, said that it was obvious to her at that time that the way in which FIFA distributed its development money was at the root of its governance problems.²¹⁶ If you depend on the [FIFA] president for money but you have the power to elect the president, that's just a little back-scratching

(applications nos. [40575/10](#) and [67474/10](#)) the ECHR rejected claims that CAS was not independent and impartial, but noted concerns about ICAS's control over the selection of CAS arbitrators.

215 Antoine Duval, Asser Institute, remote interview, (12 June 2024). See also Daniela Heerdt, "[The Court of Arbitration for Sport: Where Do Human Rights Stand?](#)", The Centre for Sport and Human Rights, (10 May 2019).

216 Alexandra Wrage, TRACE, remote interview, (11 October 2024). Wrage is the president and co-founder of TRACE, a non-profit international business association dedicated to anti-bribery, compliance and good governance.

club,” she said. Wrage told FairSquare that the IGC raised the issue of how FIFA distributed its development money with senior FIFA officials, but that their concerns were ignored – “the general feedback from FIFA was that ‘we don’t interfere with our associations.’”²¹⁷

There is little evidence to suggest that the system of patronage has been weakened, let alone dismantled. The 2016 Reform Committee report recommended that the new FIFA Council should “have no decision-making role over the execution of policies to generate or allocate funds”, but the manner in which FIFA under Gianni Infantino allocates funds is obviously problematic, and while there is now more transparency on how FIFA allocates funds, the precise manner in which associations spend those funds remains opaque.

Alan Tomlinson, Emeritus Professor of Leisure Studies at the University of Brighton, has written extensively on corruption within FIFA.²¹⁸ His latest research, with co-author E. A. “Teddy” Brett, Emeritus Professor of International Development at the London School of Economics, is titled “(Mis)Governing World Football? Agency and (Non)Accountability at FIFA” and will be published in the *Oxford Journal of Legal Studies*.²¹⁹ In this article, the authors argue that the 2016 reforms have not meaningfully transformed FIFA, drawing on the work of institutional theorists such as Albert Hirschman and Samuel Paul. Tomlinson explained to FairSquare, in layman’s terms, how basic institutional theory can explain the structural problems that continue to prevent FIFA from realising its statutory objectives:

*“Unlike most civic organisations, FIFA is a membership organisation whose members cannot ‘exit’ the organisation. The members can use ‘voice’ to change their leaders or to play an active and independent role in decision-making, governance, and dispute resolution committees. However, these formal rights are seriously constrained by the fact that the member associations, many of whom are weak and corrupt, depend on the leadership for information and resources and don’t use their voice effectively.”*²²⁰

The following subsections explain in more detail how this patron-client network has continued to operate since FIFA’s 2016 reforms.

217 Ibid.

218 Alan Tomlinson, “FIFA (Federation Internationale de Football Association): The Men, the Myths and the Money”, (Routledge, 2014). Alan Tomlinson and John Sugden, “FIFA and the Contest for World Football: Who Rules the Peoples’ Game?”, (Polity, 1998). Alan Tomlinson and John Sugden, “Badfellas: FIFA Family at War”, (Mainstream, 2003).

219 Alan Tomlinson, University of Brighton, email message to FairSquare, (27 September 2024).

220 Ibid.

2.3.1 The FIFA Forward development programme

A 2015 report by the global anti-corruption organisation Transparency International (TI), published just before the end of Sepp Blatter's presidency, provided a damning assessment of the manner in which FIFA redistributed funds to its member associations.²²¹

*“Between 2011 and 2014 FIFA distributed a minimum of US\$2.05 million to each of its 209 member football associations (FAs). ... FIFA says the money is for football development. But other than a partial accounting on the FIFA web site, there is no clear way to track what the FAs did with all that money. 81 percent of FAs have no financial records publicly available. 21 percent of FAs have no websites. 85 percent of FAs publish no activity accounts of what they do.”*²²²

TI examined publicly available information on the websites of FIFA's then 209 member associations and divided the information into four categories that represent basic information that should be available for organisations in order to monitor their governance and standards – financial accounts, codes of conduct, charters/statutes and information on activities – and gave each association a score out of four. Forty-two percent (87) of FIFA's member associations scored zero points. Only 6.7% (14) of member associations got four points.²²³

Whereas Sepp Blatter redistributed money to FIFA member associations via the FIFA Goal programme in the 2000s, the mechanism of redistribution since the 2016 reforms has been the FIFA Forward development programme (FFDP). FIFA Forward was initiated in 2016, and between then and 2022 FIFA redistributed USD 2.79 billion to its member associations (80%) and its six confederations (20%).²²⁴

“Investment in football is both our responsibility and our obligation, and through FIFA Forward we have the structure to do that in a viable and transparent way,” said Gianni Infantino in December 2023 upon FIFA's publication of a report on the FFDP.²²⁵ “The outcome has been a sevenfold increase in investment since 2016 – during a spell in which FIFA's revenues have only doubled. This shows

221 Transparency International, “[The Transparency International Football Governance League Table](#)”, (2015).

222 Ibid. p. 4.

223 Canada, Denmark, England, Hungary, Iceland, Italy, Japan, Latvia, New Zealand, Northern Ireland, Norway, Portugal, the Republic of Ireland and Sweden.

224 FIFA, “[FIFA Forward: Global Report on Development Activities 2016–2022](#)”, (December 2023).

225 FIFA, “[FIFA Forward report confirms massive boost to football development worldwide](#)”, (22 December 2023).

that funding is not only being delivered correctly, but it is being monitored and implemented to ensure the sustainable development of football for the long term.”²²⁶

The Forward programme is problematic in two main respects. Firstly, the funds are not linked to each association’s development needs, and secondly, there is no information to verify that the funds are being spent on the purpose to which they have been allocated.

Under the Forward programme, FIFA allocates more or less equal amounts of money to each member association.²²⁷ Associations from small, wealthy countries receive the same amounts of funding as much larger, developing nations. For example, Andorra, Liechtenstein and Gibraltar (combined population 152,000) each received allocations totalling USD 9.8 million over the six-year period, while Senegal, Colombia and Nigeria (combined population 303 million) were allocated USD 10.9 million, USD 9.8 million and USD 9.9 million, respectively.²²⁸ Thus, the redistribution is not based on the individual development needs of member associations and it disproportionately benefits the smallest associations, many of whom depend almost entirely on the money that FIFA provides. The sums of money that FIFA redistributes to its associations is increasing. In the three-year period from 2016 to 2018 (FIFA Forward 1.0), FIFA provided between USD 3.75 million and USD 4.5 million to each member association. In the four-year period 2019 to 2022 (FIFA Forward 2.0), FIFA provided between USD 6 million and USD 7 million to each association.²²⁹ It is not clear precisely what proportion of the member associations rely on FIFA for their survival, although at the 74th FIFA Congress in Bangkok, FIFA President Gianni Infantino did not shy away from the issue, saying to delegates that “70% of you, of the FIFA Member Associations, would have no football without the resources coming directly from FIFA.”²³⁰

The second problem is that there is limited information on how member associations are spending the development money. In January 2019, FIFA sent a circular to all its member associations notifying them that they would undergo annual central audit reviews of the development funds they had received, to be conducted “via desktop reviews and onsite visits” and carried

226 Ibid.

227 The precise amounts of funds allocated to each member association under FIFA Forward 1 (2016 to 2018), FIFA Forward 2 (2019 to 2022) and FIFA Forward 3 (can be seen in an annexe to FIFA’s 2023 annual report, “FIFA Forward Funds to Member Associations”, (no date).

228 FIFA, “FIFA Forward: Global Report on Development Activities 2016–2022”, (December 2023).

229 Annexe to FIFA’s 2023 annual report, “FIFA Forward Funds to Member Associations”, (no date).

230 FIFA, “Gianni Infantino emphasises FIFA’s mission to grow football globally in FIFA Congress address”, (17 May 2024).

out by “independent auditors appointed by FIFA”.²³¹ FIFA states on its website that “transparency is a key component of FIFA’s commitment towards good governance” and that because of “the significant increase in development funding since 2016, there is now much tighter scrutiny at all levels of the football world”.²³² It refers to “stringent financial controls” being in place “to ensure that these funds are being used properly”, and reiterates that “all of the 211 member associations and six confederations receiving FIFA Forward funds undergo an annual central audit review performed by world-class independent auditors.”²³³ Assuming such reviews have taken place as planned each year, FIFA does not appear to have made these independent audit reports public. There is evidence of FIFA imposing some level of control over funding, because its documents show that in many cases it does not disperse all of the funds that it allocates to member associations. FIFA only dispersed 86.7% of the USD 2.25 billion allocated to its member associations between 2016 and 2022, and it is possible to see which associations received their full allocation and which did not. To take a random example, FIFA documents show that the Burkina Faso football association (Fédération burkinabè de football) received 100% of the USD 4.445 million that FIFA allocated to it between 2016 and 2018, and 70% of the USD 6.7 million that FIFA allocated to it between 2019 and 2022, but there is no explanation for the discrepancy.

FIFA’s own auditors, PwC, state in their 2024 report on FIFA’s financial statements:

*“The MAs [Member Associations] receive financial assistance from FIFA earmarked for specific football-related projects. The MAs are not considered to be controlled by FIFA as defined by the relevant financial reporting standard and, therefore, expenditures incurred by the MAs are excluded from the consolidated financial statements.”*²³⁴

FairSquare wrote to FIFA on 7 October 2024 and asked for details of the criteria that it applies for allocation of funds, and the dispersal of those allocated funds, as well as for the names of the independent auditors appointed to each member association and copies of their reports. At the time of writing it has not replied.

The information that FIFA has published on how member associations spend

231 FIFA, “Circular no. 1659: FIFA Forward Development Programme – regulations (FIFA Forward 2.0)”, (10 January 2019).

232 FIFA, “Organisation Finances”, (accessed 1 October 2024).

233 Ibid.

234 PwC, “Report of the Statutory Auditor to the Congress of the Fédération Internationale de Football Association (FIFA) on the audit of the consolidated financial statements 2023”, (14 March 2024).

the development money that it disperses breaks this spending into eight categories.²³⁵ In order of decreasing magnitude of spending these are: administration and governance (24%); infrastructure (22%); national teams (19%); competitions (10%); equipment and others (9%); women's football (6%); unused/football operating expenses (5%); and capacity development (5%).²³⁶

More money went on administration and governance costs – USD 459.1 million – than on any other spending category. Administration and governance are obviously critical elements of any organisation that hopes to discharge its mission, but the fact that member associations are spending four times as much money on this as they are on the development of women's football is questionable. Examples of infrastructure projects – the second highest spending category – include two technical centres, a futsal/beach soccer complex and a headquarters in Bahrain at a cost of USD 4.1 million, and two technical centres, a stadium and a playing service in Brunei, price tag USD 4.1 million. The new HQs of the Chinese Taipei FA and the Kyrgyz FA came in at a cost of USD 2.4 million and USD 1.8 million respectively. FIFA also reports that it provided “the necessary USD 4.25m to secure the building and the relevant land title as well as the required property certificates” to give Macau a new headquarters. This new HQ is reported to be already “undergoing a USD 600,000 renovation phase”.²³⁷

In 2021, in a report on corruption in global sport, the UN Office on Drugs and Crime described the construction of sports infrastructure, whether the building of new facilities or the renovation of existing ones, whether for major sports events or for regular tournaments and championships, as “a primary target for organised crime” and potentially vulnerable to corruption, with complex infrastructure projects providing opportunities for money laundering and the manipulation of public procurement processes.²³⁸ This of course is not to suggest that football infrastructure should not be renewed and maintained, but given the inherent risk and the history of corruption connected to the construction of World Cup infrastructure, plus the steady flow of money to national member associations, the potential for corrupt practices is high. This calls for an attendant increase in transparency over member associations' spending, which is conspicuously absent.

235 FIFA, “FIFA Forward: Global Report on Development Activities 2016–2022”, (December 2023), p. 13. This refers to the money that FIFA approves for dispersal, not the total it allocates.

236 Ibid.

237 FIFA, “FIFA FORWARD Development Programme Regulations FORWARD 2.0”, (accessed 31 May 2024)

238 Corruption and Economic Crime Branch of the United Nations Office on Drugs and Crime, “Global Report on Corruption in Sport”, United Nations Office on Drugs and Crime, (2021)

This spending by member associations should also be set in the context of pay and conditions for players and football club staff. In July 2023, Geremi Njitap, president of the African branch of the global football player's union FIFPro, said that working conditions and the non-payment of salaries were "the biggest challenges" for players in Africa.²³⁹ Earlier the same year, the Nigeria Football Federation had admitted serious delays in paying staff, including the head coach of the men's senior side who was reported to have received only three months' salary in the previous 15 months, while the coach of the women's national side was owed more than USD 100,000.²⁴⁰ In 2019, the men's Africa Cup of Nations was hit by four teams' disputes over salaries and bonuses, with the Ugandan and Nigerian teams refusing to attend training sessions, the Cameroon team arriving late at the tournament after refusing to board a plane, and players from Zimbabwe threatening to boycott a match.²⁴¹ Bonus payments are important because average salaries for players in sub-Saharan Africa (with the exception of South Africa) are very low. In 2020, according to the Kenyan Premier League, one of East Africa's top football leagues, 50% of its footballers earned an average monthly salary of USD 200.²⁴²

Just four months before the 2023 Women's World Cup, Canadian players launched a strike over pay and underfunding, which they claimed were compromising their performance.²⁴³ The Jamaican national women's team was forced to turn to crowdfunding to cover the costs of accommodation and meals for the same competition, and the South African women's team boycotted their send-off match with Botswana ahead of the World Cup in a dispute over bonus payments: female footballers in Africa earn on average USD 100 a month or less.²⁴⁴

Antoine Duval, an academic expert on sports law and governance, told FairSquare:

239 Eromo Egbejule, "They have no recourse": FIFPRO Africa on protecting footballers", *Al Jazeera*, (3 July 2023).

240 Oluwashina Okeleji, "Nigeria Federation admits failing to pay coaches for several months", *BBC Sport*, 31 May 2023.

241 BBC Sport, "Africa Cup of Nations 2019: Why do African teams continue to threaten strike action?", (3 July 2019).

242 Janine Anthony and Michelle Katana, "Coronavirus: how it hit football finance in Africa", *BBC Sport Africa*, (21 April 2020).

243 Emma Sanders, "Canada, France and Spain turmoil: Why some players are shunning their national teams", *BBC Sport*, (15 March 2023).

244 Kathryn Batte, "Last year's strike is STILL hanging over Spain, Nigeria are contemplating a BOYCOTT over bonuses and Jamaica's stars had to crowdfund to help cover some meal costs: Teams mired in conflict ahead of Women's World Cup", *MailOnline*, (19 July 2023). Janine Anthony and Michelle Katana, "Coronavirus: how it hit football finance in Africa", *BBC Sport Africa*, (21 April 2020).

“There is money redistributed. Clearly there is, there is no doubt there is money that flows back [from FIFA] to the [national] federations and quite a considerable amount. A big question mark is if you’re serious about redistribution, you need to be much more serious about controlling where that money is going.”²⁴⁵

FIFA does not appear to be exercising the requisite control over the money it is redistributing; on the contrary, it is pumping increasing amounts of money into its member associations without any apparent regard for their specific development needs. In the absence of far greater financial transparency over the manner in which member associations spend the money that FIFA redistributes to them, it is hard to escape the conclusion that one of the primary functions of the FFDP is to buy the political support of member associations at the cost of the proper sustainable development of the game. The central problem with patron-client networks is that they prevent those organisations from delivering on their objectives – because the key players in the system are primarily incentivised to preserve the relationships that sustain their power and influence, rather than ensuring improvements and accountability.

The following subsection is an examination of the way in which FIFA invokes its regulations on political interference. If development money is the carrot that FIFA uses to keep member associations loyal, the manner in which FIFA has weaponised its prohibition of political interference serves as the stick used to keep disloyal member associations in line.

2.3.2 The weaponising of political interference

Under article 15(2) of FIFA’s statutes, its member associations are obliged to be “independent and avoid any form of political interference” and to include provisions to that effect in their statutes.²⁴⁶ Article 19(1) requires that each member association “shall manage its affairs independently and without undue influence from third parties.” Article 16(1) notes that the FIFA Council “may, without a vote of the Congress, temporarily suspend with immediate effect a member association that seriously violates its obligations”.²⁴⁷

Article 15(2) is, in effect, aimed at national governments, since there are very clear limits to what national associations can do to avoid political interference from their governments – and it serves as a warning to them to refrain from involving themselves in the affairs of FIFA members associations. The effect

²⁴⁵ Antoine Duval, Asser Institute, remote interview, (11 June 2024).

²⁴⁶ FIFA, “FIFA Statutes May 2022 edition”, (May 2022).

²⁴⁷ Ibid.

of these provisions is to give FIFA's executive branch the power to suspend a member association from competition if it deems that a government or a court has interfered in that association's operations.

In addition, FIFA has the power to assume control of the affairs of miscreant associations under article 8 of the FIFA statutes, which states that "executive bodies of member associations may under exceptional circumstances be removed from office by the Council in consultation with the relevant confederation and replaced by a normalisation committee for a specific period of time."²⁴⁸ Normalisation committees "consist of a proportionate and suitable number of members" whom FIFA appoints for a specific period of time that "shall be reasonable and adapted to the member association's specific situation", and who are mandated to perform tasks including "running the daily affairs of the member association", "determining ... the need to review the statutes and, where necessary, other regulations of the member association", and "organising and conducting the election of a new executive body for the member association".²⁴⁹

Since 2008, FIFA has imposed temporary bans in response to political interference on national associations including Iraq, Kuwait, Nigeria, Zimbabwe, Chad, Pakistan, Indonesia, Kenya, Guatemala, India, Angola, and Trinidad and Tobago after national governments or courts intervened in the running of their countries' football associations by, for example, ordering a rerun of an election or dissolving the executive committee and sending in a government-appointed official to run the association.²⁵⁰

The principle that national football associations should operate independently of their governments is understandable, but it should not preclude governments from playing a role in ensuring effective regulation, or preclude law enforcement authorities, including the judiciary, from taking steps to prevent or punish corruption or other forms of criminality. The following two cases illustrate how FIFA has weaponised political interference charges in recent years.

248 Ibid.

249 FIFA, "[Regulations governing the application of the statutes](#)", (May 2022), article 3.

250 Ritabrata Banerjee, "[FIFA bans AIFF: List of all the countries banned by FIFA over third-party influence](#)", *goal.com* (16 August 2022).

The case of Angola

In May 2015, Artur de Almeida e Silva, the president of the Federação Angolana de Futebol (FAF, the Angolan FA), was convicted of theft, and received a two-year suspended prison sentence in relation to his involvement in a case involving the theft of USD 10 million from a local telecoms company, Unitel.²⁵¹ Despite this criminal conviction he was elected FAF President in 2016 and that same year Angola's head of state José Eduardo dos Santos granted de Almeida amnesty. He won a second term in November 2020, but an Angolan court suspended his re-election in January 2021, as an opposing candidate Norberto de Castro had, the court said, been illegitimately barred from standing by the Angolan FA's electoral commission, controlled by de Almeida.²⁵² The FAF appealed the decision to Angola's Supreme Court.

In February 2021, before the Angolan Supreme Court had ruled, Véron Mosengo-Omba, then FIFA's chief member associations officer, wrote to the FAF pointing out that, if the Supreme Court ruling impeded de Almeida from taking office, FIFA would "have no other choice but to refer the matter to its competent decision-making body for consideration and decision, which might include the suspension of the FAF".²⁵³ In June 2021, a court lifted the suspension on de Almeida's re-election.²⁵⁴

De Almeida was re-elected president of FAF in 2022.²⁵⁵ On the occasion of his election as president of COSAFA, the Council of Southern Africa Football Associations, in May 2022, de Almeida publicly pledged the bloc's 13 FIFA Congress votes (representing more than 6% of the total votes cast) to incumbent FIFA President Gianni Infantino for his re-election for the FIFA presidency in 2023.²⁵⁶ Reuters reported that de Almeida addressed COSAFA's Elective General Assembly after his victory and said: "We believe Gianni Infantino represents the best candidate to lead global football for another four years ... He has repeatedly displayed his desire to grow African football and has backed up

251 Luanda Post, "[Condenação por crime de furto pode tramar Artur Almeida e Silva](#)", (8 October 2020).

252 Samindra Kunti, "[The thief and the president](#)", *Josimar*, (13 May 2022). Jornal de Angola, "[Artur Almeida e Silva perde em Tribunal](#)", (28 January 2021).

253 Letter from Véron Mosengo-Omba, FIFA chief member associations officer, to Fernando Rui Costa, general secretary Federação Angolana de Futebol, 16 February 2021, cited in Samindra Kunti, "[The thief and the president](#)", *Josimar*, 13 May 2022.

254 Eduardo Gito, "[Makas na FaF: Direcção eleita toma posse, associados contestam posição do Tribunal de Luanda](#)" *Novo Jornal*, (28 June 2021).

255 Samindra Kunti, "[Cosafa's new chief Almeida e Silva wastes no time in giving region's support to Infantino](#)", *Insideworldfootball.com*, (16 May 2022).

256 The fourteenth member of COSAFA, Zimbabwe, was suspended at the time.

his words with action.”²⁵⁷ According to investigative football journalist Samindra Kunti, the FIFA President had previously confirmed that de Almeida was “his friend” and that “it would be good if he won”.²⁵⁸

Thus, FIFA in effect put political pressure on a legal process aimed at determining if the Angolan football association had acted improperly in blocking a competing candidate from standing in elections. It threatened to suspend the association – and therefore exclude its national teams from competition – if the Angolan Supreme Court judged in a manner unfavourable to the interests of an ally to the FIFA President.

At the time of writing, de Almeida remains the president of FAF and COSAFA. Norberto de Castro is again challenging him for the FAF presidency in elections to be held in November 2024.²⁵⁹

The case of Trinidad and Tobago

In the case of the Trinidad and Tobago Football Association (TTFA), FIFA used its normalisation committee to oust a member association that uncovered what appeared to be financial mismanagement by an ally of FIFA President Gianni Infantino.

Infantino appeared at an event in Trinidad and Tobago on 19 November 2019 to inaugurate the FIFA-funded “Home of Football” complex in the town of Couva. In his speech he praised the then president of the TTFA, David John-Williams.²⁶⁰ John-Williams had campaigned for Infantino to be elected as FIFA President in 2016.²⁶¹

257 Reuters/ESPN, “FIFA president Gianni Infantino gets support for third term from southern Africa”, (14 May 2022).

258 Samindra Kunti, “The thief and the president”, *Josimar*, (13 May 2022).

259 Eduardo Gito, “FAF: Alves e Artur entregam candidaturas à Comissão”, *Jornal de Angola*, (26 February 2024).

260 Speech can be viewed at “Gianni Infantino President of FIFA’s speech at TTFA’s Home of Football official Opening” on [YouTube](#), (accessed 1 July 2024). “I came to Trinidad and Tobago, and I was not believing to find somebody like [David John-Williams] in Trinidad and Tobago. I have to say the truth. Because the Trinidad and Tobago Football Association was more or less in the same state as FIFA at that time. David was saying ‘shambles’, I say shambles was maybe a compliment for the state you found. We found a Federation which was under the earth. TTFA, Trinidad and Tobago Football, very sadly, was in the headlines for other reasons than football, even though linked to football. Today, we are here, and proud to be here, because today, Trinidad and Tobago is the capital of the world of football.”

261 “Infantino: Caribbean central to my presidency”, *Trinidad and Tobago Guardian*, (31 January 2016).

The speech was controversial, as the previous year a local court had granted TTFA board member and former board member Trinidad and Tobago Football Association, Keith Look Loy, leave to pursue judicial review against the TTFA and John-Williams over their failure to disclose financial records pertaining to the Home of Football project inaugurated by the FIFA President.²⁶² Look Loy was also seeking to have John-Williams removed from the TTFA and he told FairSquare that he had repeatedly raised concerns about financial mismanagement within the TTFA with FIFA in the years running up to 2019.²⁶³ “I personally raised the issue with a FIFA representative on two occasions,” he said.²⁶⁴ Look Loy described to investigative football journalist Philippe Auclair what he found when a Trinidadian court order required the TTFA to disclose its financial records, which included details of the contracts for work on the Home of Football project:

*“What I discovered was that of all that money, 18 or 19 million [Trinidadian dollars], they could only provide contracts for 3 and a half million. And when I asked what happened to the rest of the sum, they told me the work had been paid on a cash basis. People were paid in cash! I told them this was the modus operandi of a criminal enterprise, not of a national association in any sport.”*²⁶⁵

Five days after Infantino’s speech, his ally John-Williams was defeated in the TTFA presidential election and, with full access to the organisation’s finances, a new TTFA board found further examples of financial mismanagement that was, according to Look Loy, “unsatisfactory and even criminal under the law of Trinidad and Tobago”.²⁶⁶ The new board set up a finance committee, which wrote a report outlining the financial problems facing the TTFA, ran a seminar on financial literacy for the members of the board and outlined a plan to address TTFA debt, which the new TTFA board shared with a joint FIFA-CONCACAF delegation which visited Trinidad and Tobago in February 2020.

On 17 March 2020, a few months after the ousting of David John-Williams, FIFA wrote to the TTFA to say that the Bureau of the FIFA Council had decided to appoint a normalisation committee to take over the running of the TTFA.²⁶⁷ In

262 Ian Prescott, “Back to Court: Look Loy pressing on with bid to remove John-Williams”, *Trinidad Express*, (14 November 2018).

263 Philippe Auclair, “Infantino’s revenge”, *Josimar*, (27 March 2020).

264 Keith Look Loy, former board member Trinidad and Tobago Football Association, remote interview, (21 August 2024).

265 Philippe Auclair, “Infantino’s revenge”, *Josimar*, (27 March 2020). One Trinidadian dollar equates to USD 0.15 at August 2024 exchange rates, meaning that Look Loy was alleging a shortfall in the accounts of USD 2.15 million.

266 Ibid.

267 Letter from Véron Mosengo-Omba, FIFA chief member associations officer to Ramesh Ramdhan,

a follow-up letter of 20 March 2020, it stated that the normalisation committee would assume the running of the affairs of the TTFA with immediate effect. “We didn’t last more than three months,” Look Loy told FairSquare.²⁶⁸

He and other members of the association initially pursued arbitration via the Court of Arbitration for Sport, but couldn’t afford the costs associated with pursuing a case.²⁶⁹ They decided instead to lodge a claim before a local court to contest the committee’s appointment, leading FIFA to suspend the TTFA in September 2020.²⁷⁰ FIFA issued a statement saying that “the suspension was prompted by the former leadership of the TTFA lodging a claim before a local court in Trinidad and Tobago in order to contest the decision of the FIFA Council to appoint a normalisation committee for the TTFA”, in breach of article 59 of FIFA’s statutes.²⁷¹

A High Court judge in Trinidad and Tobago ruled in favour of the TTFA, first in August 2020, denying FIFA a stay of proceedings, and again in October 2020, ruling FIFA’s appointment of the normalisation committee null and void. Sections of the two High Court judgements, which are broadly similar, are worthy of examination.²⁷²

The judgements include FIFA’s reasoning for the imposition of the normalisation committee, as outlined in an affidavit submitted to the court by then FIFA chief member associations officer (and now General Secretary of CAF), Véron Mosengo-Omba.

“Prior to 2019 FIFA randomly selected 20% of their member associations and confederations to undergo a central FIFA programme audit. In 2018, the TTFA was randomly selected for the central review programme. Coming out of that audit FIFA was concerned by the high level of debt that the TTFA had accumulated and was of the view that there were serious governance issues at the TTFA. However, the TTFA was due to hold elections for a new Executive

general secretary, Trinidad and Tobago Football Association, (20 March 2020) – copy included in Philippe Auclair, “[Infantino’s revenge](#)”, *Josimar*, (27 March 2020). See also FIFA, “[Normalisation committee appointed for Trinidad and Tobago](#)”, (17 March 2020).

268 Keith Look Loy, former board member Trinidad and Tobago Football Association, remote interview, (21 August 2024).

269 Ibid

270 FIFA, “[FIFA suspends the Trinidad and Tobago Football Association](#)”, (24 September 2020).

271 Ibid.

272 Ruling of the High Court of Justice of the Republic of Trinidad and Tobago, Claim No. CV2020-01208, between The Trinidad and Tobago Football Association and The Federation International de Football, (13 August 2020). Ruling of the High Court of Justice of the Republic of Trinidad and Tobago, Claim No. CV2020-01208, between The Trinidad and Tobago Football Association and The Federation International de Football, 13 October 2020. Judgements on file with FairSquare.

*Committee and FIFA's general practice is to not interfere in governance matters involving member associations during electoral years so as to avoid giving the impression that FIFA is taking the side of any candidate for the position of President of that member association. In keeping with this general practice, FIFA therefore held its hand on taking any action so as to allow an opportunity for those elections to take place and for any new Executive Committee to begin to address these serious issues.*²⁷³

This statement raises serious questions. Firstly, if FIFA was concerned about governance issues under the TTFA presidency of David John-Williams that were serious enough to necessitate the appointment of a normalisation committee, why did it not act until after he lost the election and was replaced by a board that was demonstrably not responsible for the mismanagement identified by that board and that was taking steps to rectify it? Secondly, If FIFA had identified serious governance issues in advance of Gianni Infantino's visit to Trinidad and Tobago in November 2019, why did the FIFA President publicly express such effusive praise of John-Williams's stewardship of the TTFA during that visit and why did he do so five days before an election which FIFA claimed it did not want to influence?

The High Court judgement also references CAS's procedural rules, which state that the CAS court office fixes an estimate of the costs of arbitration in advance, that the advance "shall be paid in equal shares" by claimant/appellant and respondent and that "if a party fails to pay its share, another may substitute for it; in case of non-payment of the entire advance of costs within the time limit fixed by the CAS."²⁷⁴

According to the judgement, FIFA "unequivocally refused to pay its share of the advance of costs under the rule."²⁷⁵ FIFA's statutory rules obliged the TTFA to appeal to CAS, but in practice it obstructed its member association's capacity to challenge its decisions. The judgement notes that this appears to be standard practice: the CAS court office informed the appellants in the

273 Ruling of the High Court of Justice of the Republic of Trinidad and Tobago, Claim No. CV2020-01208, between The Trinidad and Tobago Football Association and The Federation International de Football, (13 August 2020), para 18.

274 Ibid. para 53. Court of Arbitration for Sport, "Procedural Rules", R64.2. "To determine the amount to be paid in advance, the CAS Court Office shall fix an estimate of the costs of arbitration, which shall be borne by the parties in accordance with Article R64.4. The advance shall be paid in equal shares by the Claimant(s)/Appellant(s) and the Respondent(s). If a party fails to pay its share, another may substitute for it; in case of non-payment of the entire advance of costs within the time limit fixed by the CAS, the request/appeal shall be deemed withdrawn and the CAS shall terminate the arbitration; this provision applies mutatis mutandis to any counterclaim."

275 Ibid. para 54.

case that “as a general rule, [FIFA] does not pay its share of the advance of costs when it is a respondent.”²⁷⁶ This prompted the following criticism from the Trinidadian High Court.

“Surprisingly, it appears that this is a practice of FIFA’s with which the [CAS] court office is familiar and one which it is prepared to countenance with no regard for the consequences of the non-compliance on the availability of the arbitration process to the other party. ... In its interpretation and application of the rules the [CAS] court office effectively denied access to the prescribed method of achieving dispute resolution to the undeniably weaker of the parties. FIFA was at all times aware of the dire state of the TTFA’s finances which predated the installation of the new Board of Directors in office in November 2019. Rules which were intended to level the playing field, in the words of the Privy Council allowed ‘the strong to push the weak to the wall.’”²⁷⁷

Ultimately, FIFA agreed to pay its share of the arbitration costs, but Look Loy told FairSquare that he and his colleagues would still have been required to pay a prohibitively high sum of money – CHF 20,000 (approximately USD 24,000) – to take their case to CAS.²⁷⁸

In October 2020, the Trinidadian High Court ruled that FIFA’s decision to appoint a normalisation committee “was made in bad faith and for an improper and illegal motive” and declared it null and void.²⁷⁹ Judge Carol Gobin’s ruling was highly critical of FIFA. “In the circumstances, the TTFA’s actions of seeking redress before the Court was perhaps the only appropriate response which avoided capitulating to the demands of FIFA and thereby elevating the status of FIFA statutes above the laws passed by our Parliament.”²⁸⁰

Her ruling was overturned by the Court of Appeal ten days later, which found that the TTFA had breached its own statutes by not respecting the jurisdiction of CAS, as required by FIFA’s statutes.²⁸¹ FIFA lifted the suspension following this decision but the normalisation committee remained in place until April

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276 Ibid.

277 Ibid. paras 54 and 57

278 Keith Look Loy, former board member Trinidad and Tobago Football Association, remote interview, 21 August 2024.

279 Ruling of the High Court of Justice of the Republic of Trinidad and Tobago, Claim No. CV2020-01208, between The Trinidad and Tobago Football Association and The Federation International de Football, (13 October 2020), para 56.

280 Ibid. para 57.

281 Ruling of the Court of Appeal of the Republic of Trinidad and Tobago, Claim No. CV2020-01208, between The Trinidad and Tobago Football Association and The Fédération Internationale de Football, (23 October 2020). See also Geoff Berkeley, “[Trinidad and Tobago Court of Appeal rules in FIFA’s favour in TTFA dispute](#)”, Inside The Games, (25 October 2020).

2024.²⁸² Keith Look Loy told FairSquare he no longer has any involvement in Trinidadian football beyond the coaching of a youth team.²⁸³ In his resignation letter of October 2020 he called on other member associations “to challenge FIFA’s arrogant and brutal approach to global football governance” and to “end its arbitrary and weaponised deployment of the normalisation committee against administrations it does not favour”.²⁸⁴

The powers that FIFA can wield to ensure that its allies remain in control of smaller organisations reinforce the patron-client network. The Trinidad and Tobago case suggests that the FIFA leadership will overlook evidence of the possible or actual misappropriation of its development funds for so long as the association remains loyal to the President. The cost of arbitration at CAS can be prohibitively high for anyone seeking to challenge FIFA’s decisions and FIFA obstructs access to CAS by refusing to pay its share of arbitration costs. Should alternative means of resolution be sought, FIFA has the capability to put significant pressure on governments and domestic courts because the sanctions it can impose – suspending national teams from FIFA competition – come with a high political cost.

When FIFA announced its imposition of a normalisation committee in Trinidad and Tobago, its statement said that the decision was taken by the Bureau of the Council – a body introduced to FIFA’s governance structure as part of the 2016 reforms.²⁸⁵ The following subsection examines the inordinate executive powers the Bureau of the Council grants to the FIFA President.

2.3.3 The Bureau of the Council

The 2016 Reform Committee recommended that the FIFA Executive Committee be replaced by the FIFA Council and that “the President of FIFA should chair the FIFA Council and be accountable to it.”²⁸⁶ FIFA instituted the first recommendation, but introduced a separate body called the Bureau of the Council – not recommended or mentioned by the 2016 Reform Committee – to its governance structure, which has the effect of enabling the FIFA President

282 FIFA, “[FIFA lifts suspension of the Trinidad and Tobago Football Association](#)”, (19 November 2020). Nigel Simon, “[Edwards takes charge of TTFA](#)”, *Trinidad and Tobago Guardian*, (14 April 2024).

283 Keith Look Loy, former board member Trinidad and Tobago Football Association, remote interview, (21 August 2024).

284 Keith Look Loy, “[I have run my race: Let the TTFA membership decide now](#)”, *Wired868*, (16 October 2020).

285 FIFA, “[FIFA suspends the Trinidad and Tobago Football Association](#)”, (24 September 2020).

286 FIFA, “[2016 FIFA Reform Committee Report](#)”, (2 December 2015).

to circumvent the Council in decision-making.

Article 38 of the FIFA statutes states that the Bureau of the Council “shall deal with all matters within the competence of the Council requiring immediate decision between two meetings of the Council” and that it should only comprise the FIFA President and the six confederation presidents. Only the President can convene its meetings, and if a meeting cannot be convened “decisions may be passed through other means of communication” and “such decisions shall have immediate legal effect.” Moreover, “all decisions taken by the Bureau of the Council shall be ratified by the Council at its next meeting.” This provision effectively empowers the FIFA President to take binding decisions without the approval of the body to whom he is supposed to be accountable – one of the defining characteristics of autocratic rule.

In advance of the 74th FIFA Congress in April 2024, the Associated Press’s Graham Dunbar, who is based in Geneva and has written about FIFA’s governance issues since the Sepp Blatter era, commented on the role that the Bureau of the Council has played in FIFA governance since 2016:

“Decision-making under Infantino has often been delegated to a panel he chairs with just the presidents of the six continental governing bodies, known as the FIFA bureau. Its decisions are rubber-stamped by the FIFA council, whose 37 members are each paid at least \$250,000 plus expenses annually.”²⁸⁷

Another keen observer of FIFA governance, speaking on condition of anonymity, told FairSquare that the Bureau’s establishment was at odds with the promises and the reforms of 2016:

“It’s even less transparent [than before], because that smaller group is meeting, deciding major things for FIFA and for football with little consultation, and then presenting it to the Council, which, as we know, rarely likes to debate anything. He says [to the Council], look, we had this meeting, we think this should happen. Anyone want to say, no?”²⁸⁸

The only possible check on the FIFA President’s power to impose decisions on the Council is the dissent of the leaders of the confederations, should he choose to consult them.

FairSquare wrote to FIFA asking them for a list of all Bureau of the Council

²⁸⁷ Graham Dunbar, “FIFA plans to add slew of new committees years after cutting them in anti-corruption reforms”, *Associated Press*, (18 April 2024).

²⁸⁸ Name withheld, remote interview, (February 2024).

meetings since 2016 and the minutes of those meetings, as well as details of all decisions taken by the Bureau of the Council without a meeting having been convened since 2016, and the means of communication used.²⁸⁹ At the time of writing they have not replied.

2.4 Back to the status quo ante: reversing 2016 measures

If FIFA's Extraordinary Congress in Zurich in February 2016 – when delegates voted 176 to 22 in favour of adopting the reforms in the 2016 Reform Committee report – represented a moment of optimism and hope, FIFA's 74th Congress in Bangkok in May 2024 represented the moment when FIFA passed a range of changes to its statutes that would put the final nails in the coffin of its 2016 reforms.²⁹⁰

It increased the number of standing committees from seven to 35. The 2016 Reform Committee had recommended that the number of standing committees be reduced from 26 to nine “to improve efficiency”.²⁹¹ The reversal of that reform will create hundreds of expenses-paid committee seats for football officials worldwide. FIFA argued the expansion was designed to “reflect the increasing breadth and depth of FIFA's activities in recent years, allowing for more member associations to be directly involved in the democratic decision-making processes”.²⁹² Miguel Maduro, former head of the Governance Committee, was highly critical of the changes, telling Martyn Ziegler of *The Times*:

*“It is a form of institutionalised vote-buying. You generate political allegiance – you reward people for their support but in a way that doesn't get you into trouble. It is a system of patronage.”*²⁹³

FairSquare wrote to FIFA requesting information on the names of the proposed committees, the number of members proposed for each, and the remuneration – including benefits and expenses – for committee members and committee chairpersons.²⁹⁴ At the time of writing it has not replied.

289 FairSquare letter to Gianni Infantino, (7 October 2024).

290 Sky Sports, “FIFA congress votes in favour of reform package”, (26 February 2016).

291 FIFA, “2016 FIFA Reform Committee Report”, (2 December 2015).

292 Associated Press, “FIFA to rebuild Blatter-era committee system at May meeting”, *ESPN*, (18 April 2024).

293 Martyn Ziegler, “Why is Gianni Infantino reversing FIFA's post-Blatter reforms?”, *The Times*, (16 May 2024).

294 FairSquare letter to Gianni Infantino, (7 October 2024).

The amendments to the statutes also included removal of the requirement for half the members of the finance committee to be independent, which was key to the 2016 reforms. The proposals were accepted, with just four dissenting votes out of 211. Journalists who were present at the meeting commented that the changes were agreed with very little discussion.²⁹⁵

The day before the FIFA Congress, Asian members took part in the Asian Football Confederation (AFC) congress, also in Bangkok. The congress took the decision to abolish rules limiting the president and executive committee members to a maximum of three four-year terms of office, enabling Bahraini royal Sheikh Salman bin Ibrahim Al Khalifa to seek a fourth term as AFC president in 2027, when he had been due to stand down. Of the 47 AFC members, only Australia and Jordan opposed the rule change, which was proposed by Lebanon, Uzbekistan, Saudi Arabia and Qatar.²⁹⁶

This followed the decision of UEFA at its 48th congress earlier in 2024 to alter its statutes to allow the current president, Alexander Ceferin, to stand for a fourth term by retroactively not applying the term limits provisions to his first term of office. The proposal had prompted Zvonimir Boban, UEFA's Director of Football, to tender his resignation, saying in a media statement that he had made Ceferin aware of his "grave concern and total rejection" of the idea of extending his presidency beyond the three-term limit.²⁹⁷ UEFA members voted in favour of the change, as well as removing the age limit of 70 for election or re-election to its Executive Committee, significantly altering access to those positions.²⁹⁸ After the UEFA vote, Ceferin announced that he would not stand for re-election in 2027, although he did not give any reason for this decision.²⁹⁹ UEFA's move followed Gianni Infantino's comment a day ahead of the World Cup final in Qatar that it had been "clarified" to the FIFA Council that his first term, from 2016 to 2019, did not count toward the 12-year term limit dictated by FIFA's reforms and so he could continue until 2031.³⁰⁰

Term limits for FIFA's President and council members were central to the 2016 reforms. At the time, the Reform Committee, of which Gianni Infantino was a

295 Martyn Ziegler, Rob Harris and Tariq Panja discuss this in an episode of their Sport Unlocked podcast. "From Bangkok FIFA Congress", *Sport Unlocked*, (17 May 2024).

296 "Asian football body scraps term limits for top leaders", *France 24*, (16 May 2024).

297 Marcos Menocal Pareja, "Boban quits UEFA over Ceferin's possible re-election", *InsideWorldFootball.com*, (27 January 2024).

298 Raúl Daffunchio Picazo, "UEFA Congress: President Ceferin seeks reform of statutes for longer term", *InsideWorldFootball.com*, (8 February 2024).

299 Ibid.

300 Sean Ingle, "Gianni Infantino's actions at FIFA remain more dangerous than his words", *The Guardian*, (20 March 2023).

member, also emphasised the importance of every member association and every confederation observing and complying with the principles of good governance.³⁰¹ UEFA's and AFC's statute changes instead represent an outright rejection of such principles.

In allowing confederation presidents to loosen or remove rules on term limits, the FIFA President is effectively enabling them not just to rule for longer, but to grow their power base. As noted by academics Joshua Macleod and Hunter Fujak, “term limits mitigate the risk of one individual accumulating an excessive concentration of power” and their absence can create an “incumbency advantage” that can mean leaders “effectively become life presidents or quasi-monarchs”.³⁰² By allowing confederation presidents to relax or eliminate term limits, the FIFA President also reduces the possibility of them challenging the decisions he takes under the auspices of the Bureau of the Council.

2.5 Undermined World Cup bidding guidelines

The post-2016 reforms resulted in improvements to the bidding processes for World Cups. One of the key differences from previous bidding processes was that the FIFA Congress – comprising representatives of all member associations – would now get to vote for its preferred host for men's World Cups.³⁰³ June 2018 was the first time FIFA held a transparent vote on a World Cup bidding process, meaning it was possible to see how member associations voted.³⁰⁴ (This requirement did not apply for the Women's World Cup until 2021, so the 37 members of the FIFA Council voted for the 2023 Women's World Cup).³⁰⁵ FIFA has held four World Cup bidding processes since 2016:

- In June 2018, the FIFA Congress awarded the 2026 men's World Cup to a joint bid from Canada, Mexico and the United States, which defeated a bid from Morocco.
- In June 2020, the FIFA Council awarded the 2023 Women's World Cup to a joint bid from Australia and New Zealand, which defeated bids from Colombia and Japan.

301 FIFA, “2016 FIFA Reform Committee Report”, (2 December 2015).

302 Joshua Macleod and Hunter Fujak, “[Some sports leaders are trying to defy term limits – which can open the door to corruption](#)”, *The Conversation*, (19 May 2024).

303 FIFA, “[Bid Evaluation Report: 2026 FIFA World Cup](#)”, (2018).

304 Andrew Das, Wilson Andrews, Anjali Singhvi and Joe Ward, “[World Cup 2026: How Each Country Voted](#)”, *The New York Times*, (13 June 2018).

305 FIFA, “[FIFA Congress votes on future of FIFA Women's World Cup™ hosting and looks to explore new competition opportunities](#)”, (21 May 2021).

- In April 2024, the FIFA Congress awarded the 2027 Women's World Cup to Brazil, which defeated a joint bid from Belgium, the Netherlands and Germany.
- In December 2024, the FIFA Congress is expected to award the 2030 men's World Cup to a joint bid from Morocco, Spain and Portugal, and the 2034 men's World Cup.

FIFA's 2018 evaluation of the bids for the 2026 men's World Cup was an early litmus test for the reforms to the bidding process. FIFA stated that the bidding process for that World Cup would be underpinned by principles of transparency, participation and objectivity, and a commitment to human rights and sustainability.³⁰⁶ The process was overseen by a bid evaluation task force, which included the chairman of the Governance Committee and the chairman of the Audit and Compliance Committee.³⁰⁷ In 2018, for the first time, FIFA published prospective hosts' bid books and its assessments of those bids.³⁰⁸ Scores are given a technical and a commercial evaluation, but FIFA also performed a risk assessment, which included a score – low, medium or high risk – on “sustainability, human rights and environmental protection”. Alongside this, FIFA's 2017 human rights policy committed the organisation to “define and implement action plans to address salient human rights risks [for World Cups] and track the effectiveness of measures taken”.³⁰⁹

In summary, FIFA established the type of principles that, to take the example of its most recent and most destructive World Cup (addressed in detail in section 4), could in theory have prevented Qatar from winning the bid in the first place, and would have ensured that it had rigorous due diligence processes in place to mitigate the full range of serious human rights risks associated with a Qatar World Cup.

In March 2018, Gianni Infantino proclaimed the new guidelines, saying that “they include the highest standards in terms of ethical conduct, participation and commitment to sustainability and human rights” and that they would “ensure that we never go back to the ‘old ways.’”³¹⁰

As with so many other aspects of the reform process, when it comes to the bidding processes for World Cups, FIFA has very clearly gone back to the old ways. The most obvious example of its reversion to type is represented by the

306 FIFA, “[Bid Evaluation Report: 2026 FIFA World Cup](#)”, (2018), p. 32.

307 Ibid. The other members of the task force were a member of the organising committee for FIFA competitions and two FIFA deputy secretary generals.

308 FIFA, “[2026 FIFA World Cup bid books now available](#)”, (26 March 2018).

309 FIFA, “[FIFA's human rights policy](#)”, (May 2017), paragraph 10.

310 FIFA, “[2026 FIFA World Cup bid books now available](#)”, (26 March 2018).

machinations that have resulted in Saudi Arabia being a near certainty to be confirmed in December 2024 as host of the 2034 men's World Cup. There have been examples of progress too, but even in advance of FIFA's manipulation of the bidding for 2034 there were clear signs that its commitment to "sustainability and human rights" was less than firm.

2.5.1 The suspension of labour laws

The bidding process for the 2023 Women's World Cup provides a useful example of qualified progress as a result of the new bidding guidelines. FIFA received hosting bids from Australia and New Zealand (joint), Colombia and Japan.³¹¹ FIFA's evaluation report of the three bids runs to 228 pages and it is notable that, despite the strong emphasis placed on human rights in the bidding process requirements, human rights compliance was not actually part of the scoring system that FIFA used to rank each bid. Technical scoring relied on two criteria: commercial and infrastructure. The risk to human rights associated with all three bids was rated as low, even though at the time Colombia was described by Amnesty International as being "widely recognised as the most dangerous country in the world for those who defend human rights".³¹² Neither this, nor the authorities' "excessive use of lethal force" finds any mention in FIFA's bid assessment.³¹³

Ultimately the Australia and New Zealand bid was selected by the FIFA Council in June 2020.³¹⁴ In July 2021, in line with FIFA's 2017 human rights policy, the Australia and New Zealand Human Rights Commissions partnered with FIFA to conduct a human rights risk assessment of the tournament, in consultation with relevant stakeholders and using the UN Guiding Principles on Business and Human Rights as a framework.³¹⁵

A 78-page report, published in 2021, made wide-ranging recommendations on player rights, worker rights, and media and event risks, as well as gender

311 FIFA, "FIFA Women's World Cup 2023™ Bid Evaluation Report published – three bids submitted to FIFA Council", (10 June 2020).

312 Amnesty International, "Amnesty International report 2020/21: The State of the World's Human Rights", (April 2021), p. 125.

313 FIFA, "FIFA Women's World Cup 2023™ Bid Evaluation Report", (10 June 2020). For a description of the rights climate in Colombia see Amnesty International, "Amnesty International report 2020/21: The State of the World's Human Rights", (April 2021), p. 125.

314 FIFA, "Australia and New Zealand selected as hosts of FIFA Women's World Cup 2023™", (25 June 2020).

315 Australian Human Rights Commission, "FIFA 2023 Women's World Cup Human Rights Risk Assessment", (December 2021).

equality, intersectionality and discrimination, and identified ambitious legacy opportunities, particularly in relation to indigenous women's participation in sport.³¹⁶ The process demonstrates the potential for using the occasion of a global sporting event to promote human rights, though tellingly it was conducted by institutions in two relatively low-risk environments as far as many of the most salient issues associated with FIFA's operations are concerned – for example, labour rights are generally upheld in Australia and New Zealand. However, the extent to which this can be attributed to FIFA is called into serious question by the demands that FIFA made of potential hosts of the 2026 men's World Cup.

In 2018, FIFA received two bids to host the 2026 men's World Cup: a joint bid from Canada, Mexico and the United States, and a bid from Morocco. In FIFA's assessment of the two bids, both were considered to pose "medium" risks to human rights and labour rights. Morocco's bid documents were found to have fallen short in discussion of risks to all potentially affected groups, but the human rights strategy was considered to be robust. In respect of the joint "United" bid, FIFA identified concerns over an absence of commitments from the US and Canada in relation to security and human rights, but commended the bid team's comprehensive human rights strategy, which built on a comprehensive context analysis. Full details of each bid's human rights commitments were included in FIFA's evaluation document.³¹⁷

The US-led joint bid was selected at the FIFA Congress in 2018, and each of the 22 proposed host cities was required to conduct human rights stakeholder engagement and produce a report outlining the stakeholder engagement process, its results, and the city's human rights plans in relation to the competition. FIFA commissioned the business and human rights consultancy firm Ergon Associates to conduct an independent evaluation of all 15 candidate cities' human rights stakeholder engagement submissions, which were published in 2022.³¹⁸ Ergon also produced the 155-page Independent Human Rights report which was submitted to FIFA as part of the Canada, Mexico and USA bid, focusing on the likely salient human rights issues that were expected to arise from the hosting of the men's World Cup.³¹⁹

These reports are replete with references to human rights and labour rights, with detailed assessments of the various risks that exist, and they describe "key issues for consideration by FIFA". On workers' rights, Ergon noted that "there

316 Ibid.

317 FIFA, "Bid Evaluation Report: 2026 FIFA World Cup", (2018).

318 FIFA, "Human Rights – Key Focus for FIFA World Cup 2026", (2022).

319 Ergon, "Independent Report: Human rights in Canada, Mexico and the USA in the context of a potential FIFA 2026 World Cup competition", (7 March 2018).

will be a large number of employees who are engaged on a short-term basis, often on relatively low wage rates” and that “there are a range of issues that may give rise to labour and human rights implications.”

Absent from its analysis is the fact that the factor most likely to undermine these rights is FIFA’s demand that host cities suspend their own labour laws. In a FIFA document that outlines the government guarantees that are required of hosts for the 2026 men’s World Cup, FIFA demands the following:

“[I]t is necessary to ensure that all individuals involved in the operational activities of the Competition and/or a Competition-related event are able to fulfil their tasks in an effective and flexible manner as and when needed. For operational reasons (in particular, during the period of the Competition), it will not be possible for all individuals involved in the preparation, organisation and staging of the Competition and/or a Competition-related event to fully adhere to all applicable regulations under labour law and other related legislation in the Host Country/Host Countries. Therefore, the Government is requested to grant accordant exemptions from labour law and other legislation.”³²⁰

FIFA notes that the labour law exemptions “must not undermine or compromise the Government’s commitment to respecting, protecting and fulfilling human rights in connection with the hosting and staging of the Competition”, a statement which suggests FIFA is unaware that labour rights are a subset of detailed workplace rights, which underpin broader human rights protection.

In March 2024, *The Toronto Star* revealed, after a series of freedom of information requests, that local officials in Toronto had contacted the relevant provincial and federal governments in Canada for authorisation to provide the guarantees demanded by FIFA, including the suspension of labour laws, as it prepared to submit its bid in March 2018.³²¹ It is not clear if Toronto or any other host cities for 2026 have agreed to the suspension of labour laws, or if similar demands have been made of hosts for other men’s and women’s World Cups. FairSquare wrote to FIFA on 7 October 2024 to ask for details on this matter, but at the time of writing FIFA had not responded. The demand that hosts suspend labour laws appears to be a long-standing practice. As outlined in section 5 of this report, FIFA asked for, and was granted, the suspension of labour laws in Qatar in advance of the 2010 World Cup. FairSquare wrote to FIFA to request information on any requests for labour law exemptions that it had made in relation to the 2027 Women’s World Cup in Brazil, the 2030 men’s

320 FIFA, “Overview of Government Guarantees and the Government Declaration”, (2017).

321 Ben Spurr, “FIFA’s request for labour law exemptions for Toronto’s World Cup bid sparked concern”, *Toronto Star*, (17 March 2024).



World Cup, expected to be hosted in Spain, Portugal and Morocco, and the 2034 men's World Cup, expected to be hosted in Saudi Arabia.³²² At the time of writing, it has not replied. Any suspension of labour laws in Saudi Arabia, where low-paid migrant workers are subjected to a deeply exploitative and abusive labour system, would be largely symbolic in nature due to the fact that Saudi law grants little protection to workers. But given the manner in which FIFA has paved the way for a men's World Cup in Saudi Arabia in 2034, it is not inconceivable that it would ask for such a suspension.

2.5.2 Paving the way for Saudi Arabia 2034

In January 2023, *The Guardian* had reported that FIFA was expected to confirm that Saudi Arabia's tourist authority Visit Saudi was to sponsor the Women's World Cup.³²³ The proposal was dropped after NGOs and players criticised the country's "abysmal" human rights record and co-hosts Australia and New Zealand complained to FIFA over the lack of consultation.³²⁴ In announcing the decision not to go ahead with the deal, however, Gianni Infantino dismissed the concerns, describing the incident as "a storm in a teacup" and saying, "FIFA is an organisation of 211 countries, for us they are all the same."³²⁵

FIFA's actions suggest that it considers Saudi Arabia to be of particular importance and deserving of favourable treatment.

In October 2023, the FIFA Council formally announced the beginning of the process for countries to bid for the rights to host the 2030 and 2034 men's World Cups. The news came with two major surprises – the decision to fuse two rival bids for the 2030 tournament and the unprecedented announcement that any bids for the 2034 tournament would have to be formally made within just under four weeks. The first result of these unexpected announcements was that Morocco, Portugal and Spain were effectively confirmed as the sole candidates to host the 2030 FIFA men's World Cup, with three "Centenary Celebration Matches" to be played in Argentina, Paraguay and Uruguay to mark 100 years since the first ever tournament.³²⁶ The inclusion of teams

322 FairSquare letter to Gianni Infantino, (7 October 2024).

323 Paul MacInnes, "Saudi Arabia to sponsor Women's World Cup and tighten ties with FIFA", *The Guardian*, (23 January 2023).

324 Amnesty International, "Saudi Arabia to be appointed chair of UN's gender equality forum amid ongoing assault on women's rights", (22 March 2024).

325 Emma Smith, "2023 Women's World Cup: FIFA drops Visit Saudi sponsorship for tournament", *BBC Sport*, (16 March 2023).

326 "FIFA World Cup 2030™: Morocco, Portugal and Spain joint bid is sole candidate to host", (11 October 2023).

from South America meant that three confederations – UEFA (Europe), CAF (Africa) and CONMEBOL (South America) – would serve as hosts. FIFA has a policy of confederation rotation, which precludes any confederation from hosting consecutive tournaments. With the United States, Canada and Mexico (members of CONCACAF) hosting the 2026 tournament, there was unlikely to be a bid from any of them, meaning that the only possible bidders could come from the Asian (AFC) and Oceanic (OFC) confederations.

Saudi Arabia announced its intention to bid within hours of the FIFA Council's announcement, accompanied by a series of high-profile statements of support. Sheikh Salman bin Ibrahim Al Khalifa, the Bahraini president of the Asian Football Confederation (AFC), immediately pledged his enthusiastic support and promised that “the entire Asian football family will stand united in support of the Kingdom of Saudi Arabia’s momentous initiative.”³²⁷ Over the following weeks, other countries within the AFC that had been considering bids, such as Indonesia and Australia, withdrew in the face of the short timelines.³²⁸ At an online meeting of the AFC on 18 October 2023, Gianni Infantino urged AFC members to “be united for the 2034 World Cup”.³²⁹ Reflecting on the episode, Miguel Maduro said, “What is incredible is this is the new FIFA. Yet they basically go back to the same old way of awarding World Cups.”³³⁰

In June 2024, Amnesty International, with research support from FairSquare, issued a detailed assessment of the human rights risks associated with the 2030 and 2034 men’s World Cups. Noting that the 2030 tournament has human rights risks that would need to be effectively mitigated, it rightly states that “the risks associated with the 2034 FIFA World Cup [in Saudi Arabia] are of another magnitude and severity entirely.”³³¹

Amnesty described the steps that authorities will need to take in order to mitigate these risks as follows.

“The Saudi government will need to undertake large-scale reform of its labour laws and practices, working with the ILO and independent trade unions, in order to prevent widespread abuse of hundreds of thousands of migrant workers’

327 AFC, “Asian Football Confederation, AFC President welcomes FWC hosting decision, backs SAFF intent to bid for 2034 edition”, (4 October 2023).

328 “World Cup 2034: After Australia’s withdrawal, Saudi Arabia is sole bidder to host the competition”, AFP/Le Monde, (31 October 2023).

329 The meeting can be viewed online [here](#), (accessed 7 October 2024).

330 Tariq Panja, “Inside Man: How FIFA Guided the World Cup to Saudi Arabia”, *The New York Times*, (15 November 2023).

331 Amnesty International, “Playing a Dangerous Game: Human rights risks linked to the 2030 and 2034 FIFA World Cups”, (5 June 2024), p. 10.

rights. Significant legal reforms and guarantees of protection will be required to prevent systemic discrimination of women, racialized groups, religious minorities and LGBTI people. Rigorous safeguards will be needed to protect people from forced eviction in the face of enormous infrastructure projects. Repressive laws restricting freedom of expression – backed by unfair trials and the death penalty – will need deep reform, and credible guarantees must be provided to human rights defenders, civil society organisations, journalists and trade unions that they will be able to operate independently and safely. Human rights defenders should be released. Unregulated biometric mass surveillance and the use of invasive spyware will need to be prohibited. While any country should have the opportunity to bid to host a sporting event, ultimately it is hard to see how Saudi Arabia can host a World Cup in line with international standards – and FIFA’s policies – while there is a total absence of the rule of law, the kafala system remains in place, minorities are persecuted and any dissenting voices are crushed.”³³²

There is no evidence that Saudi Arabia will take any of these steps, and no evidence to suggest FIFA will place any pressure on them to do so.

In July 2024, Saudi Arabia published a 28-page human rights strategy, which relied on the findings of an “independent human rights context assessment” carried out by the law firm AS&H Clifford Chance (a joint venture through which Clifford Chance’s business activities in Saudi Arabia are carried out).³³³ In October 2024, a coalition of rights groups, including FairSquare, wrote to Clifford Chance and AS&H Clifford Chance raising serious concerns about AS&H Clifford Chance’s assessment – which excluded a large number of human rights, made highly selective use of the findings and assessments of UN and ILO committees and excluded other critical and salient findings – and about the fact that AS&H Clifford Chance made no effort to consult credible independent stakeholders in relation to the nature of human rights risks in Saudi Arabia.³³⁴

AS&H Clifford Chance make it clear that FIFA approved the cherry-picking of the

³³² Amnesty International, “[Playing a Dangerous Game: Human rights risks linked to the 2030 and 2034 FIFA World Cups](#)”, (5 June 2024), p. 78.

³³³ Saudi Arabian Football Federation, “[Human rights strategy in connection with the 2034 World Cup](#)”, (July 2024). AS&H Clifford Chance, “[Independent context assessment prepared for the Saudi Arabian football federation in relation to the FIFA World Cup 2034](#)”, (July 2024).

³³⁴ Letter from FairSquare, ALQST for Human Rights, Amnesty International, The Army of Survivors, Building and Woodworkers International, Equidem, Football Supporters Europe, Gulf Centre for Human Rights, Human Rights Watch, Middle East Democracy Center and Migrant-Rights.org to Clifford Chance, regarding “Independent context assessment prepared for the Saudi Arabian Football Federation in relation to the FIFA World Cup 2034” by AS&H Clifford Chance, (7 October 2024).

rights included in its assessment, noting “22 instruments that were specifically selected by SAFF [the Saudi Arabian Football Federation] and FIFA to delineate the scope of the Independent Context Assessment.”³³⁵

In summary, the “old ways” decried by Gianni Infantino in 2018 are back with a vengeance. Prior to 2016, any country that wanted to win the right to host the World Cup would have to convince the 24 individual members of the Executive Committee to vote for them, and there is ample evidence that this process was corrupt. The introduction of more robust, more transparent bidding processes, and the decision to put the vote to Congress, were supposed to introduce transparency and accountability to the process, along with the introduction of a series of human rights requirements that should place states with notably bad human rights records at a competitive disadvantage in the bidding process. Saudi Arabia’s expected success in the 2034 bidding process suggests that any state that really wants the tournament badly enough, and has financial leverage over FIFA, only has to convince one man – the FIFA President.

335 AS&H Clifford Chance, “[Independent context assessment prepared for the Saudi Arabian football federation in relation to the FIFA World Cup 2034](#)”, (July 2024), p. 2.

3. FIFA's extractive business model



This section explores FIFA's financially extractive business model and its cost to host countries. The financial benefits associated with FIFA World Cups are vast and accrue primarily to FIFA, but the costs are even higher and are largely borne by host governments and, ultimately, taxpayers. In this regard, FIFA is no different to the IOC, and the first half of this section addresses the business model of mega sporting events in general. In addition to the financial burden that FIFA imposes on governments by demanding that hosts meet the costs of the stadiums and infrastructure required to host the tournament, FIFA compounds this by extracting vast sums of money via tax exemptions, while taking advantage of exceptionally low taxation rates in Switzerland due to its association status under Swiss law.

3.1 The mega sporting events business model

"I felt very passionately about bringing the World Cup to Australia," Bonita Mersiades told FairSquare.³³⁶ Mersiades worked on Australia's bid to host the 2022 men's tournament and she was aware that the benefits to be accrued from hosting the event were not financial.

"It would have been terribly expensive for us. We couldn't meet a whole lot of the requirements. So it wasn't from that perspective, it was from a football fan perspective. Football in Australia is a game of migrants and as a child of refugees and who grew up going to Sunday school in the morning and playing soccer in the afternoon on Sundays [...] I had a real political commitment to football. ... It was a way to engage with the world and vice versa."³³⁷

Many proponents of hosting World Cups are not so clear-sighted about the pros and cons. In May 2024, the mayor of Vancouver, Ken Sim, described the likely economic impact of the Canadian city hosting seven matches for the 2026 men's World Cup as being like "getting the equivalent of 30 to 40 Super Bowls".³³⁸ Sim said that an estimated viewership of 2 billion would boost tourism for years to come and lead to net economic benefit, despite the estimated cost to taxpayers of between CAD 483 and 581 million [USD 353 and 425 million]. When asked by journalist Ben Mijure for data to support his argument, Sim said, "I am just basing it on my own background [and] how I feel ... it's not my job to crunch the numbers on these things."³³⁹

336 Bonita Mersiades, former Australian bid committee member, remote interview, (29 February 2024).

337 Ibid.

338 Ben Mijure, "[Not my job to crunch numbers,' Vancouver mayor says as expert questions FIFA's economic benefit](#)", CTV News, (15 May 2024).

339 Ibid.

Sim was following the long tradition of politicians claiming, without evidence, that hosting mega sporting events delivers economic benefits for host cities and countries. In 2004, after South Africa won the right to host the 2010 World Cup, then President Thabo Mbeki told the media that hosting the World Cup would help transform South Africa into “a diverse and tolerant society whose local economy is surging ahead like an express train”. That tournament, addressed in section 4 of this report, ended up costing significantly more and generating significantly less revenue than its supporters predicted.³⁴⁰ In 2020, casting his mind back to the decision by the British government to bid to host the 2018 men’s World Cup, former UK sports minister Hugh Robertson said it was something the public “really wanted” and that “it wouldn’t be a burden on the public purse”.³⁴¹ Robertson also referred to the “success of the London 2012 Olympic bid” as grounds for this optimism. He made no mention of the fact that the 2012 London Olympics were among the most expensive games ever hosted – costing approximately USD 11 billion – with a return on investment of a mere 47%, according to researchers at the University of Lausanne,³⁴² who point out that low returns on investment are common for mega sporting events, “indicating that high costs are often not offset by high revenues”.³⁴³

“Perhaps you can’t fool all the people all the time, but many politicians seemed to be trying,” is how economics professor Andrew Zimbalist described his reaction to taking “a cold hard look” at the economics of hosting World Cups and Olympic Games.³⁴⁴ The two events have similar structures and business models, as Jules Boykoff, a former professional football player and now a politics professor and the author of numerous books on the Olympic movement, explained to FairSquare:

“They are more similar than they are different, starting with the fact that both of them add very little value to their marquee events on the front end and both extract massive amounts of value from their marquee events on the back end, all the while hiding behind this sort of universal language, feel good language. ... Both [events] are comprised of elites ... both are run by strong men.”³⁴⁵

340 See, for example, Thomas Peeters, Victor Matheson and Stefan Szymanski, “[Tourism and the 2010 World Cup](#)”, *Journal of African Studies*, (May 2014).

341 Matt Slater and Oliver Kay, “[The story of England’s 2018 World Cup bid — told by those who lived it](#)”, *The Athletic*, (2 December 2020).

342 Martin Müller, David Gogishvili and Sven Daniel Wolfe, “[The structural deficit of the Olympics and the World Cup: Comparing costs against revenues over time](#)”, *Environmental and Planning A: Economy and Space* 54 (6), (May 2022).

343 Ibid.

344 Andrew Zimbalist, “Circus Maximus: The economic gamble behind hosting the Olympics and the World Cup”, (Brooking Institution Press, 2009), preface.

345 Jules Boykoff, Pacific University, remote interview, (3 April 2024).

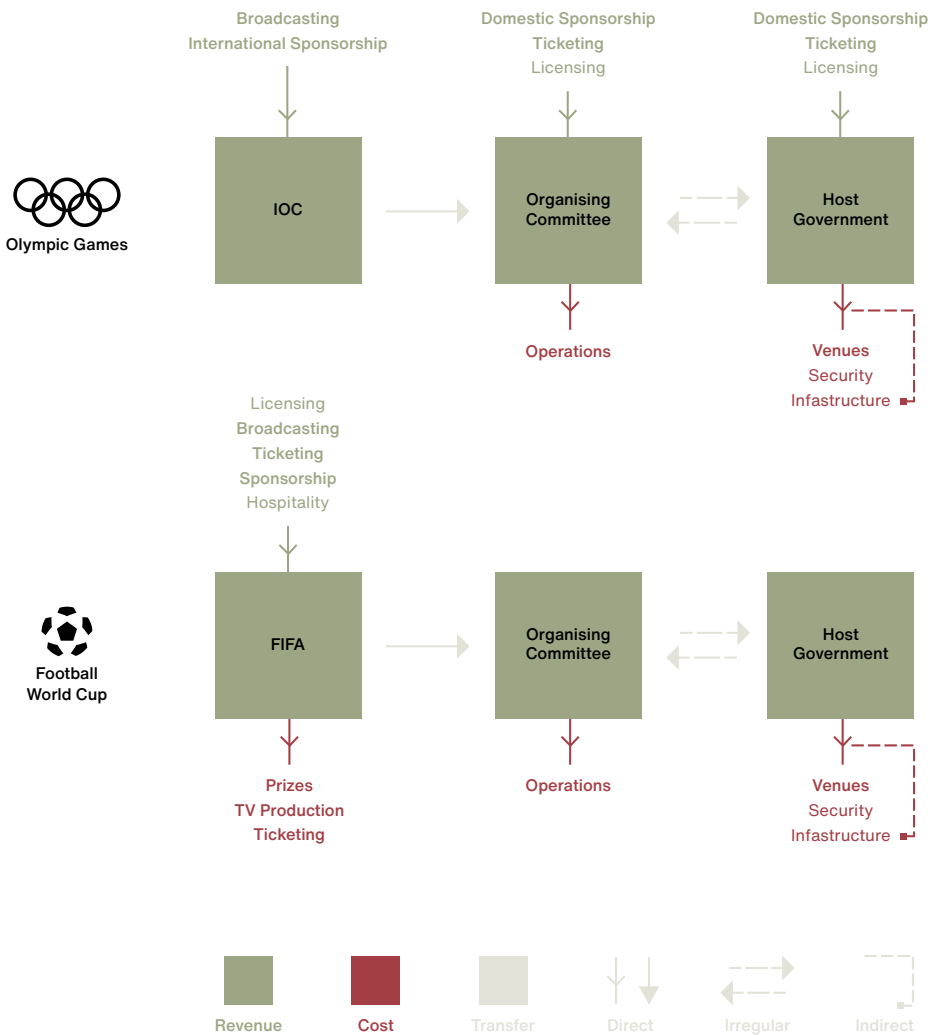


Figure 02
 Comparison of Olympic Games and FIFA World Cups business models. Source: Martin Müller, David Gogishvili and Sven Daniel Wolfe, “The structural deficit of the Olympics and the World Cup: Comparing costs against revenues over time”, *Environmental and Planning A: Economy and Space* 54 (6), (May 2022), reprinted courtesy of authors.

Andrew Zimbalist is one of many academics whose analysis of the financial models underpinning FIFA’s and the IOC’s showcase events reveals a now undeniable truth: the financial benefits are vast and accrue to FIFA, the IOC and local business elites; but the costs are even higher and are largely borne by host governments. FIFA and the IOC make huge profits; the governments make significant losses.

*“While promoters of the games made lofty claims about the economic gains to be gained from hosting these sporting extravaganzas, the local populations seemed unimpressed. Not only were there no evident economic gains, there were social dislocations and resource diversions away from meeting basic needs. The games may benefit their wealthy promoters, but those at the middle and bottom of the income ladder appear to be picking up the tab.”*³⁴⁶

346 Andrew Zimbalist, “Circus Maximus: The economic gamble behind hosting the Olympics and

A basic analysis of the business model in large part explains why this is the case.

Until 2010, FIFA shared a portion of the broadcasting, sponsorship, licensing and ticketing revenues from World Cups with the host country. But since then it has received all of the revenue generated by broadcasting, sponsorship, licensing, ticketing and hospitality, while the most significant costs associated with the tournament – venues and infrastructure – are borne by the host government.³⁴⁷

Local organising committees – the temporary entities set up by the IOC and FIFA, and which are responsible for the organisation and execution of the event – bear the operating costs. The IOC's model is almost identical to FIFA's, with the only difference being that its organising committees receive sponsorship, ticketing and licensing revenue.

Martin Müller, David Gogishvili and Sven Daniel Wolfe at the University of Lausanne have analysed longitudinal data on the major revenue streams and major sources of costs for the world's three biggest mega sporting events – the Summer Olympic Games, the Winter Olympic Games and the FIFA men's World Cup – and concluded that while they are very profitable for the games organisers, FIFA and the IOC, they are “hardly ever” profitable for host cities and countries.³⁴⁸

“The results show that the World Cup and the Olympic Games are not financially viable in and of themselves. In other words, the IOC and FIFA would long have gone bankrupt if they had to shoulder the direct costs of their events from the revenues these events create. If these events still continue today, this is because they receive subsidies external to the event itself, mostly for venue construction. ... These events, in their current form of organisation, are unable to pay their own way and would stop without external subsidies. If they still create sizable profits for the IOC and FIFA, this is because these governing bodies have secured authority over the most important revenue streams over time, while remaining liable for only a small part of the costs.”³⁴⁹

There are few exceptions – and no recent ones – to the rule that host governments make significant financial losses, and the rule applies equally to the summer and winter Olympics as to men's World Cups – and to developing and developed nations alike.³⁵⁰ One of the key factors is cost overrun, with the London Olympics

the World Cup”, (Brooking Institution Press, 2009), preface.

347 Ibid. p. 86.

348 Martin Müller, David Gogishvili and Sven Daniel Wolfe, “[The structural deficit of the Olympics and the World Cup: Comparing costs against revenues over time](#)”, *Environmental and Planning A: Economy and Space* 54 (6), (May 2022).

349 Ibid.

350 The 1984 Los Angeles Summer Olympics, which largely relied on private not public money, and

of 2012 providing a prime example. The sport-related budget for the games was GBP 4.1 billion, but the ultimate total cost was GBP 8.2 billion, a figure that excludes indirect transport infrastructure costs of GBP 7.2 billion.³⁵¹ At the time, it was the most costly Olympics ever – although, with a cost overrun of 101% in real terms, was actually below the historical cost overrun average for the games.³⁵²

According to researchers, the reasons for systematic cost overruns include: optimism bias, which leads to over-promising on benefits and revenues; underestimating costs and completion time for mega-events; and the fact that the decision to host a World Cup or an Olympic Games is irreversible and has a fixed deadline. This means there can be no trade-off between the schedule and the budget, as is the case for other major programmes such as transport projects. As Müller, Gogishvili and Wolfe put it:

“It is necessary to see it through, even when more precise forecasts of benefits and costs, as they often become available after the bid, lead to more negative results. ... Unlike with most other mega-projects, the deadline for delivering a mega-event is set to the minute, several years in advance. The only way to compensate for delays in preparation is therefore to throw more money at the preparation work.”³⁵³

Professor Bent Flyvbjerg of Oxford University cited the London Olympics as an example of the “deliberate misinformation of the public about cost and cost overrun”, which he describes as “unethical, no doubt, but very common”.³⁵⁴ Sven Daniel Wolfe told FairSquare that World Cups and Olympics are sold to domestic audiences on false premises by politicians and sports governing bodies. “If they said, hey, we’re going to host a party and it’s going to be a

relied on pre-existing infrastructure, made a profit. Stephen R. Wenn, “Peter Ueberroth's Legacy: How the 1984 Los Angeles Olympics Changed the Trajectory of the Olympic Movement”, *The International Journal of the History of Sport*, (January 2015).

351 Bent Flyvbjerg and Allison Stewart, “Olympic Proportions: Cost and cost overrun at the Olympics: 1960–2012”, *Saïd Business School Working Papers*, (2012).

352 Ibid.

353 Martin Müller, David Gogishvili and Sven Daniel Wolfe, “The structural deficit of the Olympics and the World Cup: Comparing costs against revenues over time”, *Environmental and Planning A: Economy and Space* 54 (6), (May 2022).

354 “In 2005 London secured the bid for the 2012 Summer Games with a cost estimate that two years later proved inadequate and was revised upwards with around 100 percent. Then, when it turned out that the final outturn costs were slightly below the revised budget, the organizers falsely, but very publicly, claimed that the London Games had come in under budget, and media uncritically reported this, including the BBC (2013)”, wrote Flyvbjerg and his co-authors. Bent Flyvbjerg, Alexander Budzier, et al., “Regression to the tail: Why the Olympics blow up”, *Environmental and Planning A: Economy and Space* 53 (2), (September 2020).

really expensive party and it's going to be super fun, that would be a different situation. And then you could ask, shall we have this party? Just be honest about it. It's not going to revitalise the city. Those discourses are divorced from reality."³⁵⁵ Andrew Zimbalist has drawn a similar analogy. "Parties are fun, but promoting jobs and economic development is a far more complicated matter."³⁵⁶

In that regard, Zimbalist has been highly critical of FIFA and the IOC, who he says "would have us believe that hosting those events is one of the best tools of economic development since the steam engine", with grand predictions of revenue generation and job creation.³⁵⁷ Zimbalist cites reports projecting the tremendous benefits purported as likely to be yielded in Japan in 2002 (World Cup), South Africa in 2010 (World Cup), Vancouver in 2010 (winter Olympics) and London in 2012 (summer Olympics). His critique of these studies is that they are conducted in advance of the tournaments "by consulting firms hired by interested parties and have been marred by the use of an inappropriate methodology and unrealistic assumptions".³⁵⁸ In contrast, "a growing number of disinterested scholarly studies have attempted to gauge the economic impact of hosting the Olympics and the World Cup" and the authors of these studies "wait until the tournament is over, then examine the actual economic data generated before, during, and after the event".³⁵⁹

The results of 19 scholarly studies that Zimbalist examined are conclusive. "In sixteen cases, the games were found to have no statistically significant effect on employment or income, in seven cases a modest positive effect on income or short-run employment was found, and in three cases a negative effect on income was found."³⁶⁰

To take the example of the 2010 men's World Cup in South Africa, a private consultancy firm that developed South Africa's bid estimated that hosting the FIFA men's World Cup in South Africa would cost the country ZAR 2.3 billion (USD 126 million), while generating tax revenue of over ZAR 7.2 billion (USD 394 million), and adding 3% to South Africa's gross domestic product (GDP).³⁶¹ It

355 Dr Sven Daniel Wolfe, University of Lausanne, remote interview, (27 February 2024).

356 Andrew Zimbalist, "Circus Maximus: The economic gamble behind hosting the Olympics and the World Cup", (Brooking Institution Press, 2009), p. 79.

357 Andrew Zimbalist, "Circus Maximus: The economic gamble behind hosting the Olympics and the World Cup", (Brooking Institution Press, 2009), p. 37.

358 Ibid. p. 38-42.

359 Ibid.

360 Andrew Zimbalist, "Circus Maximus: The economic gamble behind hosting the Olympics and the World Cup", (Brooking Institution Press, 2009), p. 99-100.

361 Grant Thornton Kessel Feinstein, "SA 2010 SoccerWorld Cup Bid – Economic Impact", (July 2003), p. 3.

performed this impact assessment in 2003, seven years before the tournament began. One month after the tournament concluded, President Jacob Zuma told the South African parliament that the actual cost to the state had been ZAR 33 billion (USD 1.87 billion) and that it was only estimated to have added 0.4% to the country's GDP, which is to say it was over ten times more expensive than predicted and nearly ten times less beneficial to the economy than predicted.³⁶²

Professor Marijke Taks, another academic who has studied the impact of mega sporting events, told FairSquare that despite no supporting evidence, many politicians truly believe the oft-repeated mantra that mega sporting events confer social and economic benefits on their hosts.³⁶³ Taks's research has examined the social as well as the economic benefits of hosting events and found that there is no evidence that publicly funded sports events enhance the long-term well-being of host residents in any substantial or sustained manner.

“There is a short-term feel-good factor and there is nothing wrong with that. If that is the return, then that is the return, then let's be honest about it. But don't start this nonsense about long-term social impact, social cohesion, social capital, it doesn't last.”³⁶⁴

With regard to the long-term impact of FIFA tournaments and IOC games, the evidence points to the most significant legacy being debt that has to be paid back, with interest, over decades, depriving governments of money that cannot be used “for worthy infrastructure projects, for health care, for education, or for promoting sustainability” and is often paid off through cuts to public services or higher taxes.³⁶⁵

The extractive business models of FIFA and the IOC inevitably have a disproportionately negative impact on less wealthy, developing countries where, as Robert Baade and Victor Matheson have noted, “the prudent use of public funds is more imperative in emerging economies than in industrialized nations, since basic needs are less frequently met in the developing world.”³⁶⁶ And as Christopher Gaffney, a professor in urban geography at New York University who has written extensively on the impacts of sports mega-events – in particular the 2014 Brazil men's World Cup and the 2016 Rio Olympic

362 Government of South Africa, “Address by President Jacob Zuma to the Joint Sitting of Parliament on the occasion of the debate on 2010 FIFA Soccer World Tournament”, (18 August 18 2010).

363 Professor Marijke Taks, University of Ottawa, remote interview, (12 March 2024).

364 Ibid.

365 Andrew Zimbalist, “Circus Maximus: The economic gamble behind hosting the Olympics and the World Cup”, (Brooking Institution Press, 2009), p. 78-79.

366 Robert Baade and Victor Matheson, “An Analysis of Drivers of Mega-Events in Emerging Economies”, *College of the Holy Cross Economics Working Papers*, (2015).

Games – told FairSquare:

“Whenever you host one of these events, whatever conditions you have pre existing are exacerbated. So if you have problems with corruption and you host an event, then obviously it’s going to accelerate corruption. If you have problems with infrastructure and providing infrastructure, it’s going to make it more expensive.”³⁶⁷

In *Circus Maximus*, Andrew Zimbalist made a similar point, noting that for developing countries “the amount of investment necessary to properly host a mega-event is extraordinary” and is exacerbated “where kickbacks and corruption are rampant”.³⁶⁸ To take the example of South Africa’s 2010 men’s World Cup, the Competitions Commission of South Africa investigated the country’s top construction companies in relation to tournament-related projects. According to media reports they found that “collusion on these stadium projects ... added ZAR 14 billion (USD 765 million) to the construction costs borne by the municipalities.”³⁶⁹ In 2013, fifteen construction companies paid a total of ZAR 1.5 billion (USD 82 million) in fines as a result.³⁷⁰ In May 2022, a further three construction companies, who had been accused of bid-rigging in the case of the Greenpoint Stadium which cost ZAR 4.5 billion (USD 250 million), paid a total settlement of ZAR 135 million (USD 7.65 million) to the city of Cape Town.³⁷¹

In 2013, prosecutors in all six of the Brazilian states that had hosted matches for the 2013 Confederations Cup filed lawsuits against FIFA and the local organising committee (LOC) demanding reimbursement of public funds for money spent on temporary structures in stadiums, which according to 2013 media reporting on the lawsuits, could not be “considered some kind of legacy that would constitute, in the present or in the future, some benefit for the population”.³⁷² The public prosecutor’s office in Minas Gerais described the

367 Professor Christopher Gaffney, New York University, remote interview, (9 April 2024).

368 Andrew Zimbalist, “Circus Maximus: The economic gamble behind hosting the Olympics and the World Cup”, (Brooking Institution Press, 2009), p. 26.

369 “World Cup stadium construction cartel gets its comeuppance”, *Mail and Guardian*, (3 December 2015). As per Grant Thornton’s estimates of 2010, stadium-related expenditure accounted for ZAR 22.7 billion. In light of the Competition Commission’s findings, this would mean that two-thirds of the total cost was due to corrupt practices.

370 Competition Commission South Africa, “Construction firms settle collusive tendering cases with R1.5 billion in penalties”, (24 June 2013).

371 Times Live, “R135m settlement ends collusion tussle over Cape Town Stadium construction”, (18 May 2022). City of Cape Town Media Office, “Joint Statement on Dispute Settlement”, (18 May 2022). Competition Commission South Africa, “Commission Welcomes The Settlement Reached Between Three Construction Companies And The City Of Cape Town On Collusion And Bid-Rigging”, (19 May 2022).

372 “Ação do MP pede ressarcimento da FIFA aos estados”, *Exame*, (31 October 2013). Stan Lehman,

actions of FIFA and the LOC as follows:

*“Taking advantage of their incalculable global, economic and commercial power, [they] forced the State of Minas Gerais to amend the original Mineirão renovation contract, to include ‘Clause 2.3’ imposing on the State the obligation to pay for such ‘structures temporary’, only to further increase the very high profits made by FIFA with the holding of the 2013 Confederations Cup in Brazil and the 2014 World Cup.”*³⁷³

Minas Gerais won its case, and courts ordered FIFA and the Brazilian LOC to reimburse the state BRL 38 million (USD 6.7 million).³⁷⁴ As of 2023, FIFA and the LOC were still appealing the decision. FairSquare has written to public prosecutors in Ceará, Distrito Federal, Minas Gerais and Pernambuco to request updates on their respective lawsuits but has yet to receive a response.³⁷⁵

Having spent billions of dollars on World Cup stadiums, Brazil and South Africa have both been saddled with stadiums that drain public finances and provide no obvious sporting or social benefits. A senior official from Mbombela municipality in South Africa told FairSquare on condition of anonymity that the costs associated with the Mbombela stadium, which was built from scratch for the 2010 tournament, still weigh heavily. “Not only did it reduce the municipality’s ability to finance much-needed developmental necessities like electricity, sanitation, water and roads, the debt has inhibited its capacity to pay the salaries of its employees.”³⁷⁶ The official told FairSquare that the municipality does not earn any revenue from the stadium, which is being managed by a private company, and has to pay for its upkeep. The Estádio Nacional stadium in Brasilia cost USD 900 million – three times more than original estimates – despite the city not having a top-tier football team.³⁷⁷ The local government has been maintaining the stadium at a huge deficit, covering shortfalls and paying for its maintenance, and in 2016 it was reported that the stadium was

³⁷³ *“FIFA sued in Brazil for reimbursement of funds”, Associated Press, (23 October 2013). The states that filed lawsuits were Rio, Ceará, Bahia, Distrito Federal, Minas Gerais and Pernambuco.*

³⁷³ Ministério Público Do Estado De Minas Gerais, “Excelentíssimo Senhor Doutor Juiz De Direito Da 1a. Vara De Fazenda Pública E Autarquias Da Comarca De Belo Horizonte”, (1 June 2023). (Copy on file with FairSquare.)

³⁷⁴ Ibid.

³⁷⁵ FairSquare letter to Bianca Ferreira Teixeira, Public Prosecutor of Pernambuco, (10 September 2024). FairSquare letter to Ludmila Lavocat Galvão, Public Prosecutor of Distrito Federal, (10 September 2024). FairSquare letter to Haley de Carvalho Filho, Public Prosecutor of Ceará, (10 September 2024). FairSquare letter to Jarbas Soares Júnior, Public Prosecutor of Minas Gerais, (10 September 2024). (Copies on file with FairSquare.)

³⁷⁶ Interview, Mbombela municipal officer (name withheld), (7 September 2023).

³⁷⁷ Payne, Marissa. “Five sad and shocking facts about World Cup corruption in Brazil.” *The Washington Post*, (12 May 2014).

being used as a parking lot for buses.³⁷⁸

Robert Baade and Victor Matheson have examined the factors that drive emerging economies to bid for hosting rights, noting that emerging economies have typically hosted more men's football World Cups than summer or winter Olympic games.³⁷⁹

“Mega-events have the capacity to unify diverse, and often adversarial political coalitions, and to accelerate the pace at which projects are conceived and completed. That coupled with the hope of a financial windfall from a mega-event, buoyed by event booster studies, has proved too alluring to resist for many countries and cities in the developed and developing world.”³⁸⁰

Baade and Matheson's study also examined how models of governance affect how different governments sell the benefits of hosting mega sporting events to their citizens. Generally speaking, democratic states are required to engage in “economics chicanery” in order to persuade their populations to support hosting bids and as a result “the benefits are significantly exaggerated and the costs significantly underplayed.”³⁸¹ In autocratic states where public criticism of the authorities carries with it a high risk, there is less need to engage in such tactics. As Baade and Matheson put it, with reference to the fact that countries like Sweden, Poland, Norway and Ukraine withdrew their bids for the 2022 Winter Olympics, “it should come as little surprise that among the original bidders for the 2022 Winter Olympics, all of the democratic nations dropped out of the race citing cost concerns, leaving only Almaty, Kazakhstan and Beijing, China, countries with little democratic tradition, as the only remaining potential hosts.”³⁸²

378 Andrew Moseman, “[Why This \\$900 Million Soccer Stadium Is Now a Bus Parking Lot](#)”, *Popular Mechanics*, 13 May 2016.

379 Robert Baade and Victor Matheson, “An Analysis of Drivers of Mega-Events in Emerging Economies”, *College of the Holy Cross Economics Working Papers*, (2015).

380 *Ibid.* p. 5.

381 *Ibid.* p. 16.

382 *Ibid.* p. 17.

3.2 Tax exemptions

Not only does FIFA pass on the majority of the costs of World Cup preparations to the host, it also exacerbates the financial burden on hosts by demanding tax exemptions for itself and its partners, despite the fact that it already pays a remarkably low rate of taxation in Switzerland on account of its status as an association. Governments that agree to exempt FIFA from tax end up losing hundreds of millions of dollars in tax revenue; governments that don't provide these exemptions might find FIFA looking unfavourably on their bids.

In 2010, a South African newspaper published the agreements signed between FIFA and the South African government to facilitate South Africa's hosting of the 2010 men's World Cup.³⁸³

The South Africa Bid Book (2003) details an extensive list of concessions offered to FIFA, from healthcare provision and security to tax exemptions and indemnity for FIFA and its corporate partners.³⁸⁴ These guarantees were codified into law by amending existing laws and introducing the 2010 World Cup Special Measures Bill (2006). With the Revenue Laws Amendment Act (No. 20) of 2006, the government created a comprehensive and extraordinary tax-free bubble around the 2010 World Cup and the 2009 Confederations Cup. FIFA and its partners did not pay income tax, value added tax, custom duties, excise duties or currency exchange fees.³⁸⁵ In a candid remark, a spokesperson for the South African Revenue Services, Adrian Lackay, stated that the World Cup was not going to be a revenue-raising exercise. "From the perspective of what we spent as a country and from what the country stands to make in terms of revenue and profits it is almost negligible. ... The concessions we had

383 The full book is available at "[The Bid Book for our Bucks](#)", *Mail and Guardian*, (11 June 2010). These documents were made public in 2010 after a litigative intervention in the Gauteng High Court by the newspaper *Mail and Guardian*.

384 *Ibid.* The bid book contains letters pledging assurance and support to FIFA from, among others, the Ministry of Foreign Affairs, Ministry of Home, Ministry of Finance, Ministry of Communications, Ministry of Transport, Ministry of Environmental Affairs and Tourism, Ministry of Trade and Industry, Ministry of Justice and Constitutional Development, Ministry of Health, the Department of Safety and Security, and the National Police Chief.

385 Moray Wilson, "[FIFA 2010 World Cup Tax Relief](#)", *South African Institute of Taxation*, (1 May 2010). Wilson described the effect of the guarantees given to FIFA as the following: "At the heart of these special tax measures lies the concept of a 'tax-free bubble' in respect of income tax and value-added tax (VAT). Other features include the exemption from VAT on goods imported for sale, consumption or use during the FIFA World Cup; exemption from tax for the host broadcaster, a rebate item for customs and excise to deal with the World Cup; exemption from skills development levies (SDL) and UIF payments for non-residents working for FIFA; and a withholding tax exemption on amounts paid to commercial entities forming part of the FIFA event".

to give to FIFA are simply too demanding and overwhelming for us to have material monetary benefits.”³⁸⁶ A senior government official speaking to the press anonymously in 2010 was scathing of FIFA’s business model. “FIFA are a bunch of thugs,” they said. “Not even the UN expects you to sign away your tax base. These mafiosos do.”³⁸⁷

In September 2009, the head of Brazil’s Department of Tax Revenue Studies told a public hearing of the Committee of Financial Oversight and Control that the contracts signed for the delivery of the 2014 men’s World Cup in Brazil “anticipate complete tax exemption” for FIFA and for other companies designated by FIFA.³⁸⁸ A deputy in the Brazilian parliament, Silvio Torres, commented at the time that “if these agreements are really followed, they will leave many doubts about what interests they meet and who specifically will benefit.”³⁸⁹

In May 2010, Brazilian tax authorities told a parliamentary Committee of Financial Oversight and Control that they estimated that BRL 900 million (USD 450 million at 2010 exchange rates) would “fail to be collected by the public coffers between January of 2011 and December of 2015” as a result of proposed federal tax exemptions on import tax, income tax and social contributions.³⁹⁰ The BRL 900 million in estimated exemptions did not include exemptions that would normally be collected by municipalities, or any tax exemptions granted by Brazilian state authorities.³⁹¹ In December 2010, Brazil’s parliament codified the proposals into law via Law No. 12.350 of 2010.³⁹² FairSquare’s analysis of data published by Brazil’s ministry of finance indicates that the total sum of the tax exemptions granted to FIFA and others under the terms of Law No. 12.350 was BRL 788 million – only slightly less than predicted by Brazilian tax authorities in 2010.³⁹³

386 Quoted in Julian Rademeyer, Chandre Prince and Maria Lombard, “FIFA’s great SA rip-off”, *City Press*, (6 June 2010).

387 Ibid.

388 Sílvia Mugnatto, “2014 World Cup: Foreign countries will have tax exemption in Brazil”, *The Chamber of Deputies Radio Station*, (25 September 2009).

389 Ibid.

390 “Brazil will fail to collect US\$ 490 million to host the World Cup”, *Camaros dos Deputados*, (31 May 2010).

391 Ibid.

392 Lei N° 12.350, De 20 De Dezembro De 2010, Câmara Dos Deputados (20 December 2010). The law established “tax measures related to the holding, in Brazil, of the 2013 FIFA Confederations Cup and the 2014 FIFA World Cup” and provided FIFA and its “service providers” with a wide range of exemptions from federal taxes “arising from its own activities and directly linked to the organisation or holding of the Events”.

393 Federal tax authorities of Brazil produce annual statements of tax expenditure. FairSquare studied these documents providing data for the years 2011 to 2015. These reports indicate a range of tax exemptions granted to FIFA, its subsidiaries, service providers and World Cup organising entities including under income tax, import tax, social contributions and contributions

Former Brazilian footballer Romario was highly critical of FIFA's business model in 2013. "FIFA will make a profit of four billion reais which should provide one billion in tax, but they will not pay anything. They come, set up the circus, they don't spend anything and they take everything with them. The real president of our country is FIFA. FIFA comes to our country and sets up a state within a state."³⁹⁴ Sophie Nakueira, a lawyer with a PhD in Public Law from the University of Cape Town, studied the contracts between FIFA and the South African government. She expressed an almost identical viewpoint. In an interview with FairSquare, Nakueira characterised FIFA as being like a "floating sovereign" with many of the powers of a state and none of the territory. She noted that FIFA's powers over individual states depended on the power dynamic between the two sides. "With South Africa, there was a big power imbalance ... if FIFA asked us to jump, we asked 'how high?'"³⁹⁵

Governments don't have to agree to FIFA's insistence on tax exemptions, but when they do not it can lead to tensions in their relationship with FIFA. In 2010, FIFA expressed its discontent with the Netherlands' failure to provide the government guarantees it wanted, including tax exemptions.³⁹⁶ In a letter from FIFA's head of commercial and legal department, Jörg Vollmüller, to the joint Netherlands/Belgium bid committee, FIFA outlined a series of objections to what it regarded as deviations from the required guarantees, noting pointedly that "any modifications or deviations from such FIFA templates [on guarantees] ... may represent a significant shortfall from the FIFA requirements which the Legal Working Group will have to address in its evaluation report."³⁹⁷

FIFA objected to a clause that the Netherlands wanted to include stating that nothing in the guarantees "may lead to or be interpreted as leading to a breach of Constitutional rules and principles of rules and principles of public

towards social security. The cumulative tax exemptions thus granted amount to BRL 788 million. This figure does not include tax exemptions given by state level governments in Brazil, if any. Ministry of Finance, "[Statement of Tax Expenditures 2012](#)", *Receita Federal*, (August 2011). Ministry of Finance, "[Statement of Tax Expenditures 2013](#)", *Receita Federal*, (August 2012). Ministry of Finance, "[Statement of Tax Expenditures 2014](#)", *Receita Federal*, (August 2013). Ministry of Finance, "[Statement of Tax Expenditures 2015](#)", *Receita Federal*, (2014).

394 Reuters, "[FIFA is the real president of Brazil, says Romario](#)", *Reuters*, (22 June 2013).

395 Sophie Nakueira, University of Cape Town, remote interview, 3 April 2024

396 A Dutch government website published the full list of tax exemptions required by FIFA as part of the government guarantees required of all prospective hosts as part of the bidding process for the 2018 and 2022 World Cups. The template letter is available on Dutch government website [here](#), (accessed 8 October 2024). Copy on file with FairSquare.) Document data shows it was created on 20 April 2010.

397 Letter from Jörg Vollmüller, FIFA head of commercial legal, to Henny Smorenburg, Foundation bid for 2018/2022 Holland/Belgium, (16 September 2010). (Letter on file with FairSquare.)

policy applicable in Belgium/Holland”.³⁹⁸ FIFA replied that this could “affect the enforceability of the guarantees”. In relation to the tax exemption it sought, FIFA stated that “by explicitly making a carve out for national rules and principles ... the governments appear to create the possibility to decide, by reference to said rules and principles, to not enact or implement any of the guaranteed tax exemptions.”³⁹⁹

FIFA’s letter prompted the Netherlands Minister for Health, Welfare and Sport to write directly to FIFA President Sepp Blatter.⁴⁰⁰ The Minister stated that the government would “endeavour to secure the aforementioned tax exemptions through legal modification of national tax legislation” but said that “in the event that tax exemptions cannot be effectuated as such, the Government will seek to compensate FIFA otherwise, for example by issuing a refund of sorts.”⁴⁰¹ There was also a caveat to that pledge, the letter noting that such funding could fall under the European Union’s prohibition of state aid that distorts competition within its internal market and that the Netherlands would be required to notify the European Commission.⁴⁰² It concluded the section on tax exemptions saying, “in this respect, the Government would like to respectfully remark on the fact that all Member States of the European Union are bound by the same state aid rules,” which was presumably a reference to England’s bid to host the 2018 tournament.

The UK media had already reported on the Netherlands’ publication of the tax exemption guarantee letter, prompting British journalists to ask the England bid committee and the UK government if they had agreed to exempt FIFA from tax. A spokesman for the Department of Culture, Media and Sport told Pollock that, “I can’t go into detail of any of that because FIFA have very strict confidentiality clauses – but there is always room for manoeuvre.”⁴⁰³ The then UK sports minister Gerry Sutcliffe told Pollock, “FIFA require that details of the guarantees not be made public. ... If I did that it would damage the bid and I am not prepared to do that.”⁴⁰⁴

398 Ibid.

399 Ibid.

400 Letter from Edith Schippers, Netherlands minister for health, welfare and sport, to Sepp Blatter, 19 October 2010. A copy of the letter can be seen at the [online gazette](#) of the Netherlands government, (accessed 6 October 2024).

401 Ibid.

402 Ibid. Under [Article 108 of the Treaty of the Functioning of the European Union](#), the European Commission has the task of keeping under review state aid granted by EU countries, whether planned or already operational, so as to ensure that it does not distort competition.

403 Ian Pollock, “[World Cup: To tax or not to tax?](#)”, *BBC News online*, (11 May 2010).

404 Ibid.

In its bid assessment report for the 2018 and 2022 World Cups, FIFA classified the legal risk of the Belgium–Netherlands bid as medium and it scored adversely in four out of the six metrics, the worst of the nine countries bidding.⁴⁰⁵

FIFA's pursuit of tax exemptions has continued unabated under the presidency of Gianni Infantino, although it is at least now transparent about its policy. FIFA has published on its website a document that outlines the tax exemptions it demanded from the hosts of the 2026 men's World Cup and explains why it believes the exemptions are justified.

FIFA demands not only that it, the local organising committee and its subsidiaries be exempt from paying tax until 31 December 2028, but also that exemptions be granted to its hosting associations, its service providers and host broadcasters, its contractors – as well as to players.

Its justification for this is two-fold. Firstly, it claims that tax exemptions are necessary for it to fulfil its main statutory objectives – developing the game and hosting football-related events. It states that “all profits generated by FIFA globally remain subject to the ordinary taxation regime for associations in Switzerland ... the preparation, operation and winding-up of the FIFA World Cup requires enduring fiscal support from the Government and the Host City Authorities to limit taxation outside of Switzerland and facilitate fiscal procedures in the Host Country/Host Countries.”⁴⁰⁶

Alex Cobham, an economist and chief executive of the Tax Justice Network, which conducts high-level research, analysis and advocacy on international tax and tax havens, told FairSquare this argument is deliberately misleading:

*“FIFA is barely taxed in Switzerland – the association rate of just 4.25%, and they seem to engineer even a slightly lower effective rate in practice. If they were taxed like the multibillion dollar business they are in reality, they'd have a much greater tax bill in Switzerland, and would typically be able to offset any host country taxation through foreign tax credits against that Swiss bill. It's precisely because they have such a sweet deal in Switzerland, that they demand total exemptions elsewhere – whereas they present this as if they would face some unreasonable burden if they were taxed at all, anywhere but Switzerland.”*⁴⁰⁷

405 FIFA, “Evaluation reports on the bids for the 2018 and 2022 FIFA World Cups”, (2010).

406 FIFA, “Overview of Government Guarantees and the Government Declaration”, (2017).

407 Email from Alex Cobham to FairSquare, (31 May 2024). Cobham noted that exemptions for football associations and individuals “make a little more sense” on the basis that “you wouldn't expect them to generate taxable presence during the tournament, and so it's probably acting mainly as a backstop to avoid complexity”.

Cobham also noted that this justification does not explain why FIFA's various commercial partners are also deserving of tax exemptions. FIFA's second justification for insisting on tax exemptions is that it "attracts global attention to the Host Country and provides the opportunity for significant financial investment in sporting and public infrastructure" and that these "may contribute to significant mid- and long-term socioeconomic benefits for the Host Country, as well as economic growth."⁴⁰⁸

As the previous section has demonstrated, there is no credible research to back up FIFA's claim of socioeconomic benefits and there is a considerable body of empirical evidence suggesting that host governments lose significant amounts of money for very marginal social gains. Moreover, according to Alex Cobham, FIFA's argument is also out of line with economics literature, as well as with the position of groups such as the International Monetary Fund (IMF) and the Organisation for Economic Co-operation and Development (OECD), with the OECD encouraging states to implement a new global tax agreement aimed at ensuring multinational companies pay a minimum rate of tax of 15%.⁴⁰⁹ "The policy consensus globally is robustly opposed to tax exemptions like this," Cobham told FairSquare.

Not all hosts have agreed to the terms set by FIFA. In 2018, Chicago pulled out of the running to host games for the 2026 World Cup and the government of British Columbia initially refused to back Vancouver's efforts to host games for the same tournament. Chicago mayor Rahm Emanuel issued a statement saying that "FIFA could not provide a basic level of certainty on some major unknowns that put our city and taxpayers at risk. The uncertainty for taxpayers, coupled with FIFA's inflexibility and unwillingness to negotiate, were clear indications that further pursuit of the bid wasn't in Chicago's best interests."⁴¹⁰ Although Vancouver will now host games at the 2026 men's World Cup, prompting its mayor to make grand claims about the positive financial impact this would have on the city, local politicians had initially balked at the prospect.⁴¹¹ "Our government has a responsibility to ensure that B.C. taxpayers are not on the hook for hidden costs. The province carefully assesses all sports events for value to taxpayers. The FIFA bid agreement contained clauses which the government felt left taxpayers at unacceptable risk of additional costs," said British Columbia's tourism minister in 2018.⁴¹² "We tried very hard to get assurances regarding

408 FIFA, "Overview of Government Guarantees and the Government Declaration", (2017).

409 Simon Torkington, "What does the OECD global minimum tax mean for global cooperation?", World Economic Forum, (2 February 2024).

410 "Chicago withdraws from 2026 World Cup bid over lack of assurances", *ESPN*, (15 March 2018).

411 Ben Miljure, "'Not my job to crunch numbers,' Vancouver mayor says as expert questions FIFA's economic benefit", *CTV News*, (15 May 2024).

412 Mike Laanela, "Why Vancouver will be on the sidelines for the 2026 World Cup", *CBC News*, (13

our concerns. Unfortunately, those assurances were not forthcoming.⁴¹³ It remains unclear what assurances convinced the British Columbia government to change its position on hosting.

In the wake of the 2023 women's World Cup in Australia, it emerged that FIFA had negotiated exemptions from paying tax on any income in or from Australia from 1 July 2020 to 31 December 2028.⁴¹⁴ FairSquare filed a formal request for information on the cost to date of these exemptions under Australia's Freedom of Information Act 1982 (FOI Act) in March 2024. Australian authorities denied the request stating that documents that would fall within the scope of the request would be the protected information of a third party – FIFA – and thus subject to secrecy provisions.⁴¹⁵ As such, unless FIFA chooses to release the information itself, the Australian public will never know how much money was effectively taken out of the public purse on the basis of the guarantees that the Australian government agreed to as part of its deal to host the women's World Cup.

Alex Cobham drew the link between FIFA's pursuit of tax exemptions and social harms. "Tax is our social superpower – It allows us to organise ourselves in a way that we can have better lives," he told FairSquare. "If you're undermining that in a sector where you're supposed to be operating for the common good and in fact claiming a whole load of tax exemptions, you're worse than bad."⁴¹⁶

June 2018).

413 Ibid.

414 Osasu Obayiuwana, "[Anger at FIFA for its Women's World Cup tax exemption when players had to pay](#)", *The Guardian*, (26 December 2023).

415 Email from Office of General Counsel, Australian Taxation Office to FairSquare, (9 April 2024). (Copy on file with FairSquare.)

416 Alex Cobham, Tax Justice Network, remote interview, (23 April 2024).

4. World Cup tournament abuses



This section examines how preparations for FIFA World Cups can cause or contribute to serious human rights abuses, and examines FIFA's systematic due diligence failures in that domain. It shows how the most serious of these failures – when measured in terms of the scope and scale of the human rights abuses – happened after the 2016 reforms, and after the implementation of a human rights policy and the institution of a human rights advisory board. It describes the most serious human rights abuses associated with the men's World Cups in South Africa in 2010, Brazil in 2014, and Russia in 2018, and provides a fuller examination of the abuses linked to the 2022 World Cup in Qatar.

Although FIFA documents now abound with references to human rights, the organisation was for many years resistant to the notion that it had any responsibility to assess and mitigate human rights risks associated with its operations – and in the period since it accepted its human rights responsibilities in the mid-2010s, it has rarely taken any actions to suggest that it takes those responsibilities seriously.

In February 2008, a UN human rights expert published a detailed report on housing in South Africa for a session of the UN Human Rights Council. In the report, Miloon Kothari, whose official title was UN special rapporteur on the right to adequate housing, described the possible impact of the 2010 men's World Cup, which at that point was more than two years away, highlighting how plans to build new low-cost homes could be affected and expressing concern about “the possible displacement and direct or indirect evictions that could occur due to infrastructure construction”.⁴¹⁷ In 2015, Kothari wrote about his attempts in 2007 to engage FIFA on the possibility of building human rights commitments into its agreements with host states. “FIFA did not bother to send any official response,” he recalled. “One of their officials said on the phone: ‘FIFA's work is limited to managing the World Cup and it has no mandate nor interest in looking into the human rights records of bidding or host countries.’”⁴¹⁸ This denial of responsibility reflected the prevailing view of many corporate actors at the time, but it was out of step with developments in the international human rights framework.

Human rights are a set of legal rights that individuals can claim primarily from states. One of the major developments in human rights law over the last two decades has been the extension to businesses of the norms outlined in various international treaties, which they now have a responsibility to uphold

417 Miloon Kothari, “[Report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context](#)”, (29 February 2008).

418 Miloon Kothari, “[FIFA and human rights](#)”, *Le Monde Diplomatique*, (17 June 2015).

under the UN Guiding Principles on Business and Human Rights (the UNGPs), unanimously endorsed by the UN Human Rights Council in 2011.⁴¹⁹ Under the UNGPs, developed with global business groups and firmly established as a key international standard, businesses are expected to address adverse human rights impacts in their operations and to carry out human rights due diligence, including on their supply chains. While some businesses may see human rights as a tool for improving business performance or as a way to positively contribute to solving societal challenges, the UNGPs and related standards require that human rights are primarily viewed through the lens of risk rather than opportunity. Businesses are expected to “respect” – i.e. take active steps to avoid violating – rights, rather than to ensure their fulfilment, which is the duty of governments. Unlike other areas of organisational risk (for example, financial, legal or reputational), human rights risk management is primarily concerned with risks to external actors – employees, the workforce in the supply chains, communities, customers – rather than risks to the organisation itself.

As discussed in section 2 of this report, FIFA did not declare its commitment to respect human rights in accordance with the UNGPs until May 2017 when it adopted a human rights policy aimed at ensuring it would avoid causing or contributing to adverse human rights impacts through its own activities, and would address and remediate such impacts when they occur.

Even a cursory assessment of the impact of the men’s World Cups in South Africa in 2010 and Brazil in 2014 demonstrates very clearly that these tournaments have the potential to cause or exacerbate very serious human rights abuses. In both of these cases, there is no evidence that FIFA did anything to mitigate the risks that were linked to its operations, while generating revenue of nearly USD 8 billion. Despite the 2016 reforms, the case of Qatar 2022 clearly illustrates that little has changed. If anything, Gianni Infantino’s failures in the realm of human rights far outstrip Sepp Blatter’s.

419 United Nations Office of the High Commissioner of Human Rights, “[Guiding Principles on Business and Human Rights: Implementing the United Nations ‘Protect, Respect and Remedy’ Framework](#)”, (2011). For further background see Antoine Duval and Daniela Heerdt, “[FIFA and Human Rights – a Research Agenda](#)”, *Tilburg Law Review* 25(1), (2020), p. 1-11.

4.1 South Africa 2010

South Africa committed to building or extensively renovating nine stadiums in preparation for the 2010 men's World Cup.⁴²⁰ In addition to these, several training pitches and facilities were to be provided as part of the sports infrastructure in all host cities. The bid book submitted to FIFA also committed the South African authorities to providing modern and sophisticated transport infrastructure in and between nine host cities, to cater to the needs of foreign visitors.⁴²¹ This included the creation of a new airport in Durban, hastened construction of the high-speed Gautrain rail network and major upgrades to road infrastructure. In 2003, the professional services firm Grant Thornton, which helped prepare South Africa's bid, estimated that the total cost of preparations would be ZAR 2.3 billion (USD 0.12 billion).⁴²² According to the same firm, the actual public expenditure on the event was to the tune of ZAR 40 billion.⁴²³ As discussed above in section 3, the Competitions Commission of South Africa found that construction companies colluded to divide World Cup projects among themselves at highly inflated costs. South African writer and researcher Dale McKinley told FairSquare the fines the firms had to pay were like "a light slap on the wrist".⁴²⁴ Meanwhile thousands of workers constructing the stadiums, earning approximately one dollar an hour for their efforts, successfully secured a small pay rise.⁴²⁵ A former member of the union negotiating team told FairSquare that "it was kind of modernised slavery and workers know this ... I don't think we benefited as much as we expected – particularly the workers. FIFA have meanwhile looted the state and gone."⁴²⁶

420 South Africa proposed 13 stadiums as part of its initial bid. Eventually nine were selected as match venues. Bid Committee, "[Bid Book: South Africa 2010](#)", (2003). This included six stadiums with a minimum capacity of 40,000 seats, two with a capacity of at least 60,000 seats and one that would have over 80,000 seats. The bid book was not made public by the South African authorities or FIFA. It was made available to the public only in 2010 after a litigative intervention in the Gauteng High Court by the newspaper *Mail & Guardian*. South Gauteng High Court, "[Case no 09/51422](#)", (8 December 2009). It is available online via the newspaper's website. "[The bid book for our bucks](#)", *Mail & Guardian*, (11 June 2010).

421 Johannesburg, Pretoria, Cape Town, Durban, Bloemfontein, Port Elizabeth, Polokwane, Rustenburg and Mbombela.

422 Grant Thornton Kessel Feinstein, "[SA 2010 SoccerWorld Cup Bid – Economic Impact](#)", (July 2003), p. 3

423 Grant Thornton, "SA 2010 FIFA World Cup a year in review: R40bn well spent with some areas still to be leveraged", (9 June 2011) and Gillian Saunders, "Updated economic impact of the 2010 FIFA World Cup", (April 2010) referenced in Patrick Bond and Eddie Cottle, "Economic Promises and Pitfalls of South Africa's World Cup", in Patrick Bond and Eddie Cottle (ed), "South Africa's World Cup - A Legacy for Whom?" *University of KwaZulu-Natal Press*, (2011), p. 39-72.

424 Dale McKinley, independent researcher and writer, Interview, Johannesburg, (26 July 2023).

425 "[Workers at World Cup stadiums end strike](#)", *France 24*, (15 July 2009).

426 Name withheld, former union activist, interview, Johannesburg, (28 July 2023).

In terms of the social utility of the stadiums these workers constructed, Richard Pithouse, an associate professor at the Wits Institute for Social and Economic Research in Johannesburg, told FairSquare that “the stadiums are basically white elephants, and the money could have been spent on something else.”⁴²⁷ The city of Cape Town, to take a notable example, wanted to develop Athlone stadium, located in the historically impoverished area of Cape Flats, to host World Cup matches. The city’s former director for sports and recreation, Gert Bam, told FairSquare that “in addition to the development of Athlone as a node on the Klipfontein corridor (the city) wanted to harness the potential of the surrounding area to develop a sustainable sporting economy.”⁴²⁸ However, FIFA and its representatives on the local organising committee insisted that the affluent area nestled between the Atlantic coast and Table Mountain be used as the site for a brand new 68,000-seater stadium, Greenpoint. Karen Schoonbee and Stefaans Brummer have documented how pressure was exerted on the city and the province through the direct actions of the FIFA President Sepp Blatter and his South African representatives, via the national government, to not only provide an expensive new stadium they barely had use for, but also regarding how business plans and research studies were overlooked and rules subverted to grant FIFA’s wishes.⁴²⁹

FIFA didn’t just miss an opportunity to use its leverage for social good, it stood back as the South African authorities used the World Cup to push through harmful policies targeting informal housing – in the words of Richard Pithouse, “moving people out of the city and away from economic opportunities and public services”.⁴³⁰ This risk could and should have been foreseen by FIFA. As noted above, UN human rights expert Miloon Kothari wrote a detailed report in 2008 on the relevant human rights context in South Africa and sought to engage FIFA directly on his findings. His report called for “in-depth analysis and further information, in particular at the policymaker level, on the impact that this large event could have on housing, as well as other social issues” and “the need for monitoring the commitments to guarantee human rights made by the country during the bidding process”.⁴³¹ Kothari explained to FairSquare his

427 Richard Pithouse, Wits Institute for Social and Economic Research, interview, Johannesburg, (25 July 2023).

428 There was a hockey stadium, an athletics stadium and a swimming pool in the vicinity.

429 Karen Schoonbee and Stefaans Brümmer, “Public loss, FIFA’s gain: How Cape Town got its ‘white elephant’”, in “Player and Referee: Conflicting Interests and the 2010 FIFA World Cup”, *Institute of Security Studies*, (2010), p.133-167.

430 Richard Pithouse, Wits Institute for Social and Economic Research, interview, Johannesburg, (25 July 2023).

431 UN Human Rights Council, “[Report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context, Miloon Kothari](#)”, (2009).

reasoning for seeking to engage FIFA and the IOC (which did meet with him), saying that he believed they had the power and the resources to implement standards that could mitigate the risks associated with their tournaments.⁴³² FIFA made no effort to use its leverage with the South African government to mitigate very obvious risks. If anything, it did the opposite.

In August 2023, FairSquare visited the Kanku Road Housing Project in Durban to speak with some of the families who had been evicted from the township of Umlazi in 2009 and 2010 to facilitate the refurbishment of the King Zwelitini Stadium, which was to be used as a training pitch for the World Cup.⁴³³ According to the residents we spoke to, approximately 250 families were forcibly evicted from Umlazi and moved to the Isipingo transit camp in 2009 and 2010. They told FairSquare that authorities promised them formal housing within six months of eviction, but said that they ended up spending 14 years at Isipingo and had only recently been relocated. Many described enduring appalling living conditions during that time, including a chronic lack of water and electricity, frequent flooding and high incidence of illness owing to poor sanitation and air pollution, which caused several people to move back to rural areas. Activists from StreetNet International and the South Durban Community Environmental Alliance told FairSquare that the transit camp is located near a toxic landfill, and South African media reports filmed there in March 2023 describe the camp as containing “asbestos structures”.⁴³⁴

Evictees from Umlazi told FairSquare that most of them worked informally and many lost their jobs upon being relocated to Isipingo. With no schools nearby, children remained enrolled in schools in their former neighbourhoods. Residents told FairSquare that children who could not afford to travel to their former schools lost out on years of schooling and they dismissed the notion that the World Cup had had any positive benefits for people like them. “There have been no changes or improvements in schools. No sporting or football facility was developed for children studying in township schools. You can pick any school, you will see that there was no improvement,” said one. “There was no benefit. You ask about legacy? There is none!” added another. Ultimately, the King Zwelitini Stadium was never used as a training site for the 2010 World Cup, after FIFA selected hotels for teams on the other side of the city.⁴³⁵

Mqapheli Bonono of the South African shack-dwellers movement Abahlali

432 Miloon Kothari, former UN special rapporteur on the right to adequate housing, remote interview, (5 June 2024).

433 Group interview (names withheld), Kanku Housing Project, Durban, (30 August 2023).

434 “More than 300 people living at a Transit Camp in Isipingo since 2009”, *Newzroom Afrika YouTube channel*, (21 March 2023).

435 Ethekwini Municipality, “2010 Training Venues”, (15 September 2009).

baseMjondolo (The Residents of the Shacks) told FairSquare that “many [other] evictions” also took place in Durban and attributed this to South Africa’s political elite not wanting foreign visitors to see the poverty in which much of the population lives.⁴³⁶ “Shifting these people to transit camps or even housing projects, far from where they lived and worked, affected them negatively,” he said. “The poor, especially those living in settlements, did not benefit from the World Cup.”⁴³⁷ Jared Sacks, an academic who supported the Western Cape Anti-Eviction Campaign, in part attributed the proposed eviction of 20,000 people from the informal settlement of Joe Slovo to the fact that it was visible to people driving into Cape Town from the airport.⁴³⁸ “It was the continuation of the apartheid logic, you keep people out of the city centre, then you don’t have to think about them.”⁴³⁹

In a report presented to the UN General Assembly in December 2009, the then UN special rapporteur on adequate housing, Raquel Rolnik (Kothari’s successor), cited the example of these Cape Town evictions for the FIFA World Cup: “the N2 Gateway housing project involving the construction of rental housing for the 2010 World Cup entailed the removal of over 20,000 residents from the Joe Slovo informal settlement, and local residents were moved to impoverished areas at the edge of the city.”⁴⁴⁰ This included the Blikkiesdorp temporary relocation area (TRA), a small piece of land 100 metres from Cape Town airport, on which a basic informal camp was constructed. These supposedly temporary relocations turned, in many cases, into indefinite stays. In 2023, when FairSquare visited Blikkiesdorp, an estimated 10,000 people lived there, there was one tap per 40 people, and one outside toilet per 16 people. While many of those living in the TRA were moved there after 2010, FairSquare met residents who had been moved in 2008, and who told researchers that they believed many of the relocations to Blikkiesdorp at that time, including from Joe Slovo, were “to clean out the city” ahead of the World Cup. Three residents said they had lived in Blikkiesdorp so long that they had multiple children who knew no other home. Referring to the dusty surface Blikkiesdorp is constructed on, one said that “our children are used to sand and not grass.”⁴⁴¹

436 Mqapheli Bonono, Abahlali baseMjondolo, interview, Durban, (30 August 2023). The World Bank estimated that 55.5% of South Africans lived in poverty in 2014. World Bank, “[Poverty and Equity Brief: South Africa](#)”, (April 2020).

437 Mqapheli Bonono, Abahlali baseMjondolo, interview, Durban, (30 August 2023).

438 Jared Sacks, academic and activist, interview, Cape Town, (31 July 2023).

439 Ibid.

440 UN Human Rights Council, “[Report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context, Raquel Rolnik](#)”, (December 2009), p. 20.

441 Group interview (names withheld), Blikkiesdorp, Cape Town, (1 August 2023).

Rolnik’s report directly criticised FIFA’s due diligence failures on housing: “It is particularly important that international standards on the right to adequate housing be introduced in the procedures and regulations involved in the organisation of the FIFA World Cup.”⁴⁴²

Other serious abuses resulted from a series of FIFA by-laws enacted in South Africa’s nine host cities, which empowered local authorities to enforce laws conducive to the promotion of the FIFA brand.⁴⁴³ As noted by the South African organisation Lawyers for Human Rights, in the run-up to the tournament, the laws empowered authorised officials to enforce the laws’ provisions relating to advertising, controlled access sites, public open spaces and city beautification, public roads and traffic guidance, as well as street trading.⁴⁴⁴

The FIFA by-laws were a disaster for South Africa’s street vendors and informal traders, who account for a significant proportion of employment in South Africa and who typically come from some of the poorest communities in the country.⁴⁴⁵ According to StreetNet International – a global organisation of committed informal traders, based in Durban – “the great majority [of street traders] are women, whose aim in life is to make an honest living to support themselves, and to feed and educate their children” and many of whom work 12 to 14 hours a day, 7 days a week.⁴⁴⁶ Although street trading serves as an economic safety net for millions of South Africans, local authorities have often viewed it as a source of public nuisance.⁴⁴⁷

“There’s an assumption that all cities must look like Europe,” Pat Horn, a former international coordinator for StreetNet International, told FairSquare when reflecting on the mistreatment of South Africa’s street traders during the 2010 World Cup. Horn said that municipal governments and FIFA “would sneak behind us to make deals” that handed the right to trade on key pieces of land to FIFA sponsors and commercial partners, and excluded local traders.⁴⁴⁸ According to

442 UN Human Rights Council, “[Report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context, Raquel Rolnik](#)”, (December 2009).

443 See, for example, “[Ethekewini Municipality: 2010 FIFA World Cup South Africa By-Law](#)”, *Provincial Gazette No 241*, (2009).

444 Lawyers for Human Rights, “[2010 FIFA WORLD CUP BY-LAW CONCERNS](#)”, (2010)

445 StreetNet International, “[0.7% of the profits for urban development – a new goal for FIFA?](#)”, (2 September 2011).

446 Ibid.

447 See Nonhlanhla Ngcobo, “[The informal economy for local economic development in South Africa: a constitutional law approach](#)”, *Northwestern University*, (May 2021) and Nonhlanhla Ngcobo, Anel du Plessis and Olivier Fuo, “[Street traders in South Africa play a vital role: how their rights can be protected](#)”, *The Conversation*, (8 May 2022).

448 Pat Horn, StreetNet International, remote interview, (20 July 2023).

Ercüment Celik, a sociologist at the University of Freiburg, at least 450 street traders were removed from their traditional location at the Grand Parade in Cape Town, which was the chosen site for a FIFA fan park, and scores from other locations.⁴⁴⁹ Recalling the restrictions, a Cape Town street trader told FairSquare that “FIFA is like an alien who comes in and uses your infrastructure purely for themselves.”⁴⁵⁰

StreetNet International estimated that up to 100,000 street traders may have lost their livelihoods during the 2010 World Cup due to being “forcibly removed or banned from trading in areas around the 9 World Cup stadiums and official viewing areas.”⁴⁵¹ Pat Horn told FairSquare that the street vendors received assurances from local authorities that they could return once the tournament was over, but that in many cases this did not happen, and that many of the vendors who did return had to operate without permits, making their situation “much more precarious.”⁴⁵²

In an article written ahead of the Brazil 2014 World Cup, Patrick Bond, a sociologist at the University of Johannesburg, offered a scathing critique of FIFA’s failures and their impact in South Africa. “The FIFA 2010 World Cup paid rhetorical lip service to reducing the socio-economic inequalities in the region; addressing the needs of the poor; was largely driven by corporate interests; and underwritten with public funds, with limited or no public participation; and undermined sovereignty and democratic rights.”⁴⁵³

This is not to say that South Africans universally or even widely regard the tournament as a failure. Numerous people we spoke to in South Africa also described the positive impact of the tournament. South African football journalist and commentator Mark Gleeson, for example, described the period as “intoxicating” and a “coming out party for the nation”, while echoing many of the concerns of other interviewees, notably on the issue of legacy.⁴⁵⁴ “The World Cup was gone in the blip of an eye,” he said.

FIFA generated USD 3.65 billion in revenue from the event, largely through the sale of marketing and broadcasting rights for the tournament, and this money ensured it made an overall profit of USD 631 million over the four-year period between 2007 and 2010.⁴⁵⁵

449 Çelik, E., “The Exclusion of Street Traders from the Benefits of the FIFA 2010 World Cup in South Africa”, *African Journal of Business and Economic Research*, 6 (special issue), (2011), p. 80.

450 Name withheld, street vendor at Grand Parade, interview, Cape Town, (31 July 2023).

451 StreetNet International, “0.7% of the profits for urban development – a new goal for FIFA?”, (2 September 2011).

452 Pat Horn, StreetNet International, remote interview, (20 July 2023).

453 Patrick Bond, “South Africa was not a FIFA success story”, *Rosa Luxemburg Foundation*, (28 September 2014).

454 Mark Gleeson, football journalist, Interview, Cape Town, (29 July 2023).

455 FairSquare has been unable to locate FIFA’s 2010 accounts online. This data comes from Reuters

4.2 Brazil 2014

Brazil committed to build seven new stadiums and renovate five existing ones to host the 2014 men's World Cup, even though FIFA only required a total of eight.⁴⁵⁶ Initially estimated to cost USD 1.1 billion, Brazil eventually spent USD 4.2 billion on these stadiums, according to Brazilian government data published in 2014.⁴⁵⁷ In 2007, the local organising committee predicted that the total cost of the tournament, which included new or upgraded transport infrastructure, would be approximately USD 6 billion.⁴⁵⁸ In total, the country spent approximately USD 15 billion on the tournament.⁴⁵⁹ In 2007, the chair of the Brazilian football federation (CBF) Ricardo Teixeira claimed that the "The World Cup is a private event. The best of the World Cup is an event that consumes the least amount of public money in the world. The role of government is not to invest, but to be the facilitator and inducer."⁴⁶⁰ Later that year, Brazil's sports minister Orlando Silva stated that "the stadiums will be built with private money. There will not be a cent of public money spent on the stadiums."⁴⁶¹ However, by the end of the preparations, Brazil-based policy research organisation PACS – Instituto Políticas Alternativas para o Cone Sul – analysed government data and found the private sector's direct investment was less than 0.5% of the total cost.⁴⁶²

reporting on the release of FIFA's 2010 accounts. "[FIFA makes \\$631 million in four years thanks to World Cup](#)", *Reuters*, (4 March 2011).

- 456 Reis et al. "[Management and legacy of the Brazil 2014 FIFA World Cup during its candidacy bid](#)", *Motriz*, vol. 25(2) (2019). Bruce Douglas, "[World Cup leaves Brazil with bus depots and empty stadiums](#)", *BBC*, (29 March 2015).
- 457 FIFA Inspection Team, "[BRAZIL BID Inspection Report for the 2014 FIFA World Cup™](#)", (2007), p. 38. Ministry of Sports, Federal Government of Brazil, "[Consolidated Responsibilities Matrix](#)", (2014).
- 458 Fabio Juppá, "[Cup will cost at least US\\$ 6 billion](#)", *O Globo*, (31 October 2010).
- 459 The final reported figure for World Cup related investments in the official responsibilities matrix is BRL 27 billion. This accounts for approximately USD 13.5 billion (using an average conversion rate of 1 BRL = USD 0.5). Ministry of Sports, Federal Government of Brazil, "[Consolidated Responsibilities Matrix](#)", (2014). Further, experts emphasise that this amount does not account for all costs associated with the tournament's preparation. In its report, PACS points to the volunteer works programme that cost an additional BRL 27 million, which is not mentioned in the responsibilities matrix. Andrew Zimbalist notes the total cost associated with the Brazil World Cup to be in the range of USD 15-20 billion. Andrew Zimbalist, "[Circus Maximus](#)", *Brookings Institution Press*, (2015), p. 72. Similarly, in the aftermath of the event, several media organisations such as the *Associated Press* reported the cost to Brazil as being USD 15 billion. Stephen Wade, "[FIFA returns \\$100M to Brazil; World Cup cost \\$15 billion](#)", *Associated Press*, (21 January 2015).
- 460 Tiago Pariz, "[Lula wants public investment in the World Cup](#)", *Globo.com*, (15 June 2007).
- 461 Augusto Nunes, "[Os brasileiros caíram no conto da Copa](#)", *veja*, (19 May 2011).
- 462 "For every 100 reais of actual spending, only 40 cents will come from private investors." PACS – Instituto Políticas Alternativas para o Cone Sul, "[Who Is the Cup For? Expenses in the World Cup 2014](#)", *Heinrich Boll Stiftung*, (2014). See also Sérgio Rangel do Rio "[Rio: World Cup 2014 to be paid for out of public funds](#)", *Folha de São Paulo*, (27 February 2011).

4.2.1 Housing and evictions

As early as 2011, Miloon Kothari's successor as the UN special rapporteur on the right to adequate housing, Raquel Rolnik, had raised concerns about the large number of evictions Brazilian authorities were carrying out in preparation for the 2014 men's World Cup and the 2016 Olympics. Rolnik said that she was "particularly worried about what seems to be a pattern of lack of transparency, consultation, dialogue, fair negotiation, and participation of the affected communities in processes concerning evictions undertaken or planned in connection with the World Cup and Olympics".⁴⁶³ She expressed concern about "the very limited compensation offered to the communities affected, which is even more striking given the increased value of real estate in locations where building is taking place for these events". In June 2013, prior to the start of the Confederations Cup in Brazil, Rolnik reiterated her concerns and called on the Brazilian authorities and "third parties involved in the organisation of the events" to ensure that their actions "have a long term positive impact on the residents of the cities where events take place".⁴⁶⁴ Neither the Brazilian authorities nor FIFA heeded her call.

Access to housing was a pressing need of the working poor in Brazil prior to FIFA's event. According to a study by the João Pinheiro Foundation based on government data, in 2010, Brazil had a housing deficit of almost seven million units, with 85% of the shortfall being in urban areas.⁴⁶⁵ In Rio de Janeiro itself, which saw high numbers of forced displacements due to the 2014 FIFA World Cup and the 2016 Summer Olympics, the federal government itself estimated a shortfall of 220,774 houses in 2010.⁴⁶⁶ The 2014 World Cup exacerbated this problem.

The hosting of the event was accompanied not just by the construction of stadiums that met FIFA's requirements, but also the transformation of large parts of the city through transportation projects, city beautification works and so-called revitalisation programmes. These projects were officially designated as being necessitated by and linked to the hosting of FIFA's tournament, and were included in the official responsibilities matrix for the World Cup.⁴⁶⁷ As such,

463 United Nations Office of the High Commissioner of Human Rights, "[Brazil off-course for World Cup and Olympics – UN housing expert](#)", (26 April 2011).

464 United Nations Office of the Commissioner of Human Rights, "[Brazil: championing football... but what about housing rights?](#)", (14 June 2013).

465 João Pinheiro Foundation Statistics And Information Center, "[DÉFICIT HABITACIONAL MUNICIPAL NO BRASIL 2010](#)", (November 2013), p. 30.

466 Ibid, p. 48.

467 See Ministry of Sports, Federal Government of Brazil, "Consolidated Responsibilities Matrix", (2014).

hosting FIFA's tournament went hand in hand with a large-scale transformation of host cities in Brazil.

Based on research conducted by the National Network of Popular World Cup Committees (ANCOP) – a civil society network involving experts such as urban planners, academics, lawyers and journalists, which tracked developments across host cities – at least 18,412 households across seven host cities were evicted as a result of preparations for the 2014 FIFA World Cup.⁴⁶⁸ FairSquare spoke to three members of ANCOP. Renato Cosentino, a journalist and researcher, describes one of the legacies of the World Cup as the “dramatic quantity of people living on the streets”.⁴⁶⁹ Mario Campagnani, a journalist and campaigner, told FairSquare that the slogan “FIFA Go Home”, which was prominent in protests, was directed against “this imperialistic principle of [FIFA] arriving here and doing whatever they wanted to”.⁴⁷⁰ Talita Gonzales, a member of ANCOP in São Paulo, told FairSquare that they were relatively successful in resisting evictions and that there was dialogue in relation to the evictions that happened in Favela da Paz, noting that the authorities demolished “two houses per day” there, but “without heavy machines ... so as not to cause damage to adjacent houses”.⁴⁷¹ Other evictions happened without either dialogue or even notice, according to Renata Neder, a human rights researcher who studied the impact of the preparations for the 2014 World Cup for Amnesty International. “An agent of the government would go to the houses and mark ‘SMH’ on the houses – which stood for Secretarial Municipal de Habitação/Municipal Secretary of Housing. This is how people would know that they were being evicted ... Many people would go out to work and come back with their houses demolished.”⁴⁷² Parry Scott, an anthropologist, at the University of Pernambuco, explained to FairSquare how the World Cup didn’t just lead to forced evictions, it increased the speed with which the authorities carried them out. “The World Cup manages to accelerate and push projects that are harmful to the population due to the rigidity of the schedule ... everything is organised according to an already established schedule. This was used as justification for the speed of the removals. So, they drove the tractor over it, [and] removed the people.”⁴⁷³

468 Compiled from data presented by Demian Garcia Castro, Patrícia Ramos Novaes et al., “Copa do Mundo 2014 e os Impactos no Direito à Moradia: uma análise das cidades-sede brasileiras”, in Santos Júnior, et al. (ed.), “Brasil: Os Impactos Da Copa Do Mundo 2014 E Das Olimpíadas 2016”, *E-papers Serviços Editoriais Ltda*, (2015).

469 Renato Cosentino, former member of National Network of Popular World Cup Committees, interview, Rio de Janeiro, (14 March 2024).

470 Mario Campagnani, former member of National Network of Popular World Cup Committees, interview, Rio de Janeiro, (10 March 2024).

471 Talita Gonzales, former member of National Network of Popular World Cup Committees, interview, Rio de Janeiro, (15 March 2024).

472 Renata Neder, journalist and human rights researcher, interview, Rio de Janeiro, (6 March 2024).

473 Parry Scott, University of Pernambuco, remote interview, (19 March 2024).

Giselle Tanaka, a professor of urban planning at the Federal University of Rio de Janeiro, conducted research among the communities evicted near the Maracanã stadium in preparation for the 2014 World Cup. "People had positive expectations because they were living near Maracanã," she told FairSquare. "They thought the World Cup would bring money into the local economy and they could benefit. But in the end the World Cup 2014 came and they lost their houses."⁴⁷⁴ Tanaka emphasised the importance of not reducing evictions to a simple question of monetary compensation, explaining how evictions have an impact that goes beyond the financial. "Evictions meant moving to completely new areas without social bonds. That can also be a hostile situation. Different places have different pre-existing relations, and different ways of functioning," she told FairSquare.⁴⁷⁵ Summing up the fate of those evicted due to the mega-event, she says, "What we can say about the evicted is that even those who got out well, got out bad."⁴⁷⁶ Anderson Venâncio, a community leader from Favela da Paz in São Paulo confirmed this in an interview with FairSquare, explaining that the socioeconomic strains associated with the evictions, such as increased costs of living and loss of social and neighbourhood bonds, meant that a majority of people who were evicted ended up moving away from the area where they were resettled by the authorities, and he decried the authorities' failure to use the World Cup to help the local populations.⁴⁷⁷

*"When it was decided that the World Cup would take place here, what were the needs of the local populations? Electrical, energy, water and basic sanitation. Did they say, 'Let's enter there and provide this infrastructure and solve their problem?' No. They preferred to remove us."*⁴⁷⁸

Renata Neder described the socio-economic context to FIFA's activities in Brazil:

*"You are developing a megaevent in a city that is historically unequal, and has an economic elite with huge political influence whose interest is antithetical to defending the right to housing. The preparation for these mega-events requires big urban interventions, even if FIFA does not require anything beyond the stadiums and what is around them, all of the cities develop huge infrastructural constructions and use the excuse of these events to adopt extreme measures that wouldn't be accepted in other moments ... They didn't question [what was happening] or do anything [to respond] – and they had time to adopt measures."*⁴⁷⁹

474 Giselle Tanaka, Professor of Urban Planning, Federal University of Rio de Janeiro, interview, Rio de Janeiro, (18 March 2024).

475 Ibid.

476 Ibid.

477 Anderson Venâncio, community leader, interview, Favela da Paz, São Paulo, (30 March 2024).

478 Ibid.

479 Renata Neder, journalist and human rights researcher, interview, Rio de Janeiro, (6 March 2024).

Architect and urban researcher Lucas Faulhaber, who conducted extensive research on evictions in Rio, expressed very similar concerns, noting that the 2014 FIFA World Cup and the 2016 Summer Olympics aggravated a problematic model of development in cities like Rio de Janeiro.⁴⁸⁰ “Mega-events are used as a justification to legitimise [the process of development] that was already under way ... the mega-events were an opportunity to acquire resources and investments to enable these huge interventions, and their consequences were the evictions.”⁴⁸¹

4.2.2 Police violence

Brazil’s dire record on police abuse had been extensively documented in advance of the 2014 men’s World Cup. A 2007 report by the UN special rapporteur on extrajudicial, summary or arbitrary executions described extrajudicial executions by Brazilian police as a major problem in the country.⁴⁸² “The people of Brazil did not struggle valiantly against 20 years of dictatorship or adopt a federal Constitution dedicated to restoring respect for human rights only to make Brazil free for police officers to kill with impunity in the name of security;” wrote the rapporteur, Philip Alston.⁴⁸³ Human Rights Watch’s 2013 assessment of Brazil’s most serious human rights problems noted that “widespread violence perpetrated by ... abusive police plague[s] many Brazilian cities” and cited official data showing that Brazilian police were responsible for “214 killings in the state of Rio de Janeiro and 251 killings in the state of São Paulo in the first 6 months of 2012.”⁴⁸⁴

As Renata Neder told FairSquare, “This [issue] should have been a red flag from the beginning.”⁴⁸⁵ In June 2013, hundreds of thousands of people took to the streets in Brazil as protest demonstrations that started in São Paulo spread to several Brazilian cities. The initial trigger for the protests was an increase in bus fares, but public anger had been building on account of high expenditure on the 2014 FIFA World Cup preparations which contrasted poorly with underfunded public services.⁴⁸⁶ Brazilian football writer Juca Kfoury recounted to FairSquare

480 Faulhaber is a noted urban researcher and architect who has published on mega sports event linked evictions in Rio de Janeiro. Lucas Faulhaber and Lena Azevedo, “SMH 2016: Removals on the Olympic city”, *Mórula Editorial*, (2015).

481 Lucas Faulhaber, architect and urban researcher, interview, Rio de Janeiro, (22 March 2024).

482 UN Human Rights Council, “[Report by the Special Rapporteur on extrajudicial, summary or arbitrary executions, Philip Alston](#)”, (14 May 2018).

483 *Ibid*, p.6

484 Human Rights Watch, “[World Report 2013: Events of 2012](#)”, (2013).

485 Renata Neder, journalist and human rights researcher, interview, Rio de Janeiro, (6 March 2024).

486 Jonathan Watts, “[Brazil protests erupt over public services and World Cup costs](#)”, *The Guardian*, (18 June 2013).

the experience of being caught up in the 2013 protests, when a bus of journalists covering the Confederations Cup was targeted by protesters, saying it felt like being in the middle of a war. “I couldn’t believe I was going to die inside of a FIFA bus,” he recalled.⁴⁸⁷

The authorities responded with forceful, sometimes violent, repression as summarised by Amnesty International:

“Hundreds were injured in cities across the country after military police fired rubber bullets at people who posed no threat and beat individuals with hand-held batons. Professional photographer Sérgio Silva, 32, lost his left eye after being hit by a rubber bullet at a protest against a bus fare hike in São Paulo on 13 June 2013. Military police units also used tear gas on peaceful protesters – in one case even firing a gas canister inside a hospital in Rio de Janeiro. Hundreds were also indiscriminately rounded up and detained, some under laws targeting organized crime, without any evidence that they were involved in criminal activity.”⁴⁸⁸

A month before the World Cup kicked off, Rio de Janeiro, São Paulo and other host cities witnessed large protests directed at FIFA and its tournament.⁴⁸⁹ BBC reporting of the riots quoted Guilherme Boulos, the head of the Homeless Workers Movement: “Our goal is symbolic. We don’t want to destroy or damage the stadium. What we want is more rights for workers to have access to housing and to show the effects the Cup has brought to the poor.” While these protests were not as large or as widespread as those in 2013, they were still met with disproportionate force. On the day of the World Cup final played at the Maracanã stadium in Rio de Janeiro, riot police threw smoke and flash grenades at a group of approximately 1,000 protesters who were marching toward the stadium and then shot rubber bullets at them and beat them with batons.⁴⁹⁰ Pedro Torres was among the protesters and recounted the ordeal to FairSquare. “Once they started attacking us with their bombs [smoke and stun grenades], people tried to force their way to the exits, but the police were being physically violent. Together with my friends, we tried to go inside the subway, but there weren’t any trains. We entered a security room and waited. After some minutes, we heard loud noises outside. Then a police officer opened the door. He saw us, called

487 Juca Kfourri, remote interview, (18 March 2024).

488 Amnesty International, “Brazil: Dangerous brew of police abuses and impunity threatens to mar World Cup”, press release, (5 June 2014).

489 “Brazilian anti-World Cup protests hit Sao Paulo and Rio”, *BBC*, (16 May 2014). Jonathan Watts, “Anti-World Cup protests across Brazil”, *The Guardian*, (16 May 2014).

490 Elena Hodges, “World Cup Final Protest Met with Severely Disproportionate Force, Arrests & Police Brutality”, *RioOnWatch*, (15 July 2014).

other officers and they started a torture session. They beat us very badly.”⁴⁹¹ Torres had participated in several FIFA-related protests and told FairSquare that the police violence on the day of the final match was the most brutal he witnessed. He said he saw many protesters taken away in ambulances. Along with protesters, fifteen reporters were also injured.⁴⁹²

Less than two weeks before this incident, FIFA President Sepp Blatter had praised the Brazilian authorities for their hosting of the tournament, congratulated the Brazilian people for having “accepted” the World Cup and rhetorically asked “Where is all the social unrest?”⁴⁹³

Brazilian authorities’ focus on security in the host cities in advance of the World Cup were not aimed only at those protesting FIFA-related operations, they were also directed at the urban poor. Two months before the start of the tournament, 2,700 soldiers entered the favela complex of Maré close to the airport in Rio de Janeiro, where they stayed until the end of the tournament.⁴⁹⁴ “The armed forces have inadequate training for this type of operation, as well as little experience of engaging in dialogue with civil society and communities” said the Brazil director of Amnesty International at the time.⁴⁹⁵ The involvement of the military followed an incursion by Brazil’s military police into the same area in March 2014, which had resulted in at least one police killing of an 18-year-old, according to local NGO Redes de Desenvolvimento da Maré.⁴⁹⁶

At the end of July 2014, Amnesty International reported having received information that police operations in the favela of Acari had intensified after the conclusion of the World Cup, and that a military police operation on 17 July had resulted in the deaths of a 19-year-old man and a 17-year-old boy.⁴⁹⁷ In addition to these, Amnesty said, “In a period of 20 days, Military Police were responsible for the killings of three other people in Acari.”⁴⁹⁸ Amnesty suggests that in addition to the killings, police operations were marred by multiple other rights violations such as threats made to and assault of residents, as well as unlawful break-ins.

491 Pedro Torres, Rio de Janeiro, interview, (6 March 2024).

492 Abdala Victor Abdala, “Union says 15 journalists were injured in protests yesterday in Rio”, *EBC*, (14 July 2014).

493 David Poort, “Blatter: Where are Brazil’s protesters?”, *Al Jazeera*, (3 July 2014).

494 Atila Roque, “The military occupation of Maré ahead of Brazil’s World Cup”, *Amnesty International*, (April 2014).

495 Ibid.

496 Felicity Clarke, “Maré Vive: Community Comments on the Police Occupation of Maré”, *RioOnWatch*, (3 April 2014).

497 Amnesty International, “You Killed My Son: Homicides by military police in the city of Rio de Janeiro”, (2015).

498 Ibid. p. 42.

The Brazilian state was ultimately responsible for police violence and other human rights abuses committed in connection with the 2014 World Cup, but FIFA was in a unique position to exert influence and had a responsibility to take steps to ensure that its operations didn't contribute to human rights abuses.⁴⁹⁹ Renata Neder underscored this point to FairSquare:

"If you are a governing body as FIFA, you should do due diligence. What is the impact of increasing the security apparatus on that city? If you have a great police [force] that respects human rights, then great. But if you look at the case of Rio, you see the lethality of the police. FIFA should have adopted concrete measures to guarantee that we wouldn't have an increase of lethality based on the increase of security apparatus."⁵⁰⁰

If anything, FIFA did the opposite. In December 2012, Brazilian authorities announced plans to invest USD 900 billion in its security forces to make the 2014 World Cup "one of the most protected events in history".⁵⁰¹ Media reports directly linked the planned investment to comments made by FIFA General Secretary Jerome Valcke one month earlier.⁵⁰² During a visit to a Soccerex convention in Rio de Janeiro, Valcke had expressed concern about the slow pace of infrastructure development, a shortfall in hotel accommodation, and on levels of crime.⁵⁰³ "We are seeing a big wave of crime in São Paulo, which is not good for its image or tourism," said Valcke.⁵⁰⁴

Thus, not only were the Brazilian authorities unencumbered by any demands for restraint from FIFA, FIFA's second most senior official used language that seems to have encouraged them to enhance security measures despite their security forces' well-documented record of abuse and violence.⁵⁰⁵ According to official data, Brazil's federal government went on to spend nearly BRL 1.8 billion (USD 900 million at 2012 exchange rates) on security provisions for the 2014

499 FIFA's adoption of a human rights policy in 2017 and its statutory commitment to human rights, introduced in its 2016 statutes, reflect responsibilities formally laid out in the UN Guiding Principles on Business and Human Rights (the UNGPs) which were unanimously endorsed by the UN Human Rights Council in 2011.

500 Renata Neder, journalist and human rights researcher, interview, Rio de Janeiro, (6 March 2024).

501 Gary Morley, "[Brazil boosts World Cup security budget as crime rises](#)", *CNN*, (5 December 2012).

502 Ibid.

503 Andrew Warshaw, "[Brazil stadiums will be ready for 2014 World Cup, says FIFA's Valcke](#)", *Inside The Games*, (26 November 2012).

504 Ibid.

505 The decision to increase security spending on the tournament came on the heels of Valcke's statement about a "crime wave" in Sao Paulo. Brazil spent USD 900 million on security, as compared to USD 70 million spent by South Africa in 2010. See Andrew Warshaw, "[Brazil stadiums will be ready for 2014 World Cup, says FIFA's Valcke](#)", *Inside The Games*, (26 November 2012).

FIFA World Cup.⁵⁰⁶ As reported by NBC News as well as Brazil-focused security blogs such as ForTe, the equipment purchased included Israeli-manufactured drones, German-manufactured anti-aircraft guns, Russian armoured vehicles and US surveillance equipment.⁵⁰⁷ Brazil also purchased 50,000 pepper spray cans, 24,900 grenades, 1,800 Taser guns and 449 “non-lethal” short-range kits including “rubber” bullets.⁵⁰⁸ Marilene de Paula Brazil, program coordinator at the Heinrich Böll Stiftung, told FairSquare that “a narrative was created that all of these investments were required by FIFA and came to be understood popularly as the FIFA pattern.”⁵⁰⁹

Brazil also took measures that rolled back critical rights protections. Brazilian lawmakers introduced a counter-terrorism bill in 2014, one month prior to the FIFA World Cup. Amnesty International said the “proposed legislation appears to be a reaction to widespread protests in Brazil during the Confederations Cup last year, many more of which are expected as the World Cup gets closer”.⁵¹⁰ Four UN special rapporteurs criticised the law for being “unclear and overly broad” in their definition of terrorism, which “carried the potential for deliberate misuse of the term”.⁵¹¹ In their comments on the legislation, the UN special rapporteurs noted that the urgency to bring in an anti-terror law was provoked by the “protest movements surrounding the World Cup in 2014 as well as the upcoming 2016 Olympic Games”.⁵¹² The draft law was also criticised by Brazilian human rights defenders, families of victims of the dictatorship and academics who decried it for seeking to criminalise social movements.⁵¹³ Human Rights Watch, an international NGO that investigates and reports on human rights abuses globally, expressed concern that it could lead to stifling of dissent more broadly in the country.⁵¹⁴ In March 2016, Brazil’s parliament passed the anti-

506 The final figure is BRL 1.8 billion. See Ministry of Sports, Federal Government of Brazil, “Consolidated Responsibilities Matrix”, (2014), Annexure F.

507 Monica Alba, “World Cup Security More Focused on Crime, Protests Than Terrorism”, *NBC News*, (12 June 2014). Alexandre Galante, “PM do Rio recebe novo blindado para testes”, *Forças Terres Res*, (1 September 2010).

508 Pública - Agência de jornalismo investigativo, “Brazil Stockpiles Arsenal of Non-Lethal Weapons Ahead of World Cup”, *Global Voices*, (5 July 2013).

509 Marilene de Paulo, Heinrich Boll Stiftung, interview, Rio de Janeiro, (18 March 2024).

510 Amnesty International, “Right to protest under threat as Brazil pushes ‘terrorism’ law ahead of World Cup”, (12 May 2014).

511 United Nations Office of the High Commissioner of Human Rights, “Brazil anti-terrorism law too broad, UN experts warn”, press release, (4 November 2015).

512 UN Special Rapporteurs (multiple), “Draft terrorism legislation, Law no.101/2015”, BRA 8/2015, (28 October 2015), p. 2. The Brazilian government denied the allegation and insisted instead that the legislation was related to its commitment to fight international terrorism. Permanent Mission of Brazil to the United Nations Office and Other International Organisations in Geneva, “Government Response”, 479/2015, (30 October 2015).

513 Connectas, “Terrorism :: Letter to Dilma Rousseff”, joint statement, (19 November 2015).

514 Human Rights Watch, “Brazil: Counterterrorism Bill Endangers Basic Rights”, (13 November

terrorism law, a few months ahead of the Rio de Janeiro Summer Olympics.⁵¹⁵

FIFA's due diligence failures in Brazil replicated those in South Africa, but their impact was more harmful, and their legacy is felt today. FIFA enabled Brazil to vastly enhance the powers of its abusive security forces and pass repressive laws that remain on the books today. "We could have had a wonderful World Cup in Brazil, but we didn't," Juca Kfourri told FairSquare with reference to the evictions, the violence and the vast sums of money spent by the government.⁵¹⁶ Brazil famously lost 7–1 to Germany in the semi-final of the tournament. "It was a punishment from the stadium gods," said Kfourri. Orlando dos Santos Junior, a professor at the Federal University of Rio de Janeiro, was unequivocal on FIFA's failures and responsibilities for the social harms that accompanied the 2014 World Cup, and attributed both to the way it enables the regressive instincts and policies of host governments.

*"FIFA must be held accountable. Period. Why? Because it was behind the generation of a budget? Because it was behind the management of the interventions? No, because FIFA doesn't need to do that. FIFA is behind the model that allows all of that. So, generally what is sought is the accountability of public agents responsible for the execution of the sporting event. But little is said about the model that allows this type of problem. And this is a FIFA model."*⁵¹⁷

FIFA generated USD 4.3 billion from the Brazil 2014 tournament, enabling the organisation to make a profit of USD 338 million over the four-year period from 2011 to 2014.⁵¹⁸

4.3 Russia 2018

From a human rights perspective, the challenges associated with the impact of the 2018 men's World Cup were compounded by Russia's increasingly authoritarian government and the chilling effect this had on the ability of the media and of rights groups to document abuses linked to the tournament.

In 2012, two years after FIFA awarded the tournament to Russia, the Kremlin unleashed what Human Rights Watch called "the worst political crackdown in

2015).

515 Presidency of the Republic of Brasil, "[LAW NO. 13,260, OF MARCH 16, 2016](#)", (16 March 2016).

516 Juca Kfourri, remote interview, (18 March 2024).

517 Orlando dos Santos Junior, Federal University of Rio de Janeiro, interview, Rio de Janeiro, (19 March 2024).

518 FIFA, "[Finacial Report 2014](#)", (May 2015).

Russia's post-Soviet history", imposing dramatic restrictions on civil society and journalists.⁵¹⁹ These repressive tactics, initiated by Vladimir Putin upon his return to the Russian presidency, have resulted in Russia becoming "one of the most challenging places for independent media in the world", according to the freedom of speech NGO Article 19.⁵²⁰ In January 2013, Russia's Duma passed what became known as the "gay propaganda law", which made the "promotion of homosexuality among minors" an administrative offence and provided for fines of up to RUB 500,000 (USD 16,200 at 2013 exchange rates).⁵²¹ In the run-up to the 2014 Winter Olympics, held in the Russian city of Sochi, Human Rights Watch documented how migrant workers involved in the construction of the games were subjected to "a pattern of abuse across many major Olympic sites", and the NGO also evidenced "threats and arrests of journalists and civil society activists, including those documenting environmental damage caused by the Olympics".⁵²² Shortly after the end of the Sochi games, in late February 2014, Russian forces assumed control of the Ukrainian peninsula of Crimea, which led to Russia's annexation of the province less than one month later.⁵²³

Russia's 2018 men's World Cup therefore posed a serious challenge to FIFA's new leadership. Not only was it the first major FIFA tournament since the 2016 reforms, but it was being held in an aggressively authoritarian state with a recent record of hosting a mega sporting event tainted with reports of serious human rights abuses.

In September 2016, and for the first time in its history, FIFA instituted a programme to monitor labour conditions at World Cup stadium sites, with FIFA, its local organising committee, Building and Wood Workers' International (BWI, an international trade union) and the Russian Construction Workers Union (RBWU) signing a memorandum of understanding "to collaborate in ensuring decent and safe working conditions for the construction and renovation of the 2018 FIFA World Cup Russia".⁵²⁴ However, the extent to which FIFA was committed to human rights issues and the extent to which it even considered it bore responsibility for the impact of its operations in Russia were called into question by a meeting between Minky Worden, the director of global initiatives

519 Human Rights Watch, "[Russia: Worst Crackdown Since Soviet Era](#)", (31 January 2013).

520 Article 19, "[Russia](#)", (accessed 10 October 2024).

521 Amnesty International, "[Russia's anti-gay 'propaganda law' assault on freedom of expression](#)", (25 January 2013).

522 Human Rights Watch, "[Russia: IOC Acts on Sochi Abuses](#)", (11 February 2014).

523 Tim Sullivan and Vladimir Isachenkov, "[Russian troops take over Ukraine's Crimea region](#)", *Associated Press*, (1 March 2014). Vladimir Isachenkov, "[Russian lawmakers seal annexation of Crimea](#)", *Associated Press*, (20 March 2014).

524 Building and Wood Workers International, "[Russia: BWI and RBWU sign cooperation agreement with FIFA for Russia 2018](#)", (8 September 2016).

at Human Rights Watch, and the new FIFA President Gianni Infantino, in Zurich the same year. Worden told FairSquare that at that meeting Human Rights Watch pressed FIFA to impose the sort of due diligence that was conspicuous by its absence under the previous FIFA President, Sepp Blatter. In line with the positive noises FIFA was making on human rights – the organisation would go on to implement a human rights policy in 2017 – Human Rights Watch wanted FIFA to take steps to mitigate all the human rights risks associated with a World Cup in Russia, with the evidence from the Sochi Winter Olympics still very fresh. Worden recalls of Infantino that “he basically said there's nothing we can do about Russia because that happened [was awarded to Russia] before he took over, but that for all future World Cups, there will be human rights bidding requirements.”⁵²⁵

Russia built or renovated ten of the 12 stadiums that hosted matches for the tournament, and by May 2017 the cost of the tournament, including the construction of new airport complexes and improvements to infrastructure, had reached RUB 643.6 billion (USD 11.4 billion at 2017 exchange rates) according to Russian government data cited in a Human Rights Watch report.⁵²⁶ In advance of the tournament, the Yabloko Anti-Corruption Policy Centre published research into what it called “price-gouging” in the construction of the stadiums.⁵²⁷ Despite the lack of public information on the subject, the report’s authors, Alexey Karnaukhov and Alexey Chumakov, found significantly inflated costs in all but one of the stadiums constructed for the tournament, noting that the costs of the stadiums far exceeded the costs of similar stadiums in Europe.⁵²⁸ The Yabloko report criticised aspects including: the selection of general contractors for the construction of stadiums, which it said was non-transparent and non-competitive; the lack of transparency over how government funds were spent; the lack of disclosure of any information about the progress of construction; the potential cost to Russian taxpayers of the maintenance of stadiums with apparently limited utility after the tournament; and the fact that “the owners of the companies implementing billion-dollar government contracts were individuals associated with high-ranking representatives of the Russian government.”⁵²⁹

Whereas key allies of Vladimir Putin won billion-dollar contracts, the workers hired to build the stadiums suffered serious abuses despite the monitoring that was put in place, although the involvement of international trade unions

525 Minky Worden, Human Rights Watch, remote interview, (7 October 2014).

526 Human Rights Watch, “[Red Card: Exploitation of Construction Workers on World Cup Sites in Russia](#)”, (14 June 2017).

527 Alexey Karnaukhov and Alexey Chumakov, “[World Cup gold: Report on inflated costs of the main arenas of the 2018 World Cup](#)”, Yabloko Anti-Corruption Policy Centre, (2018).

528 Ibid.

529 Ibid.

helped shine a light on poor health and safety practices. In October 2016, in response to the fourth worker death at the St. Petersburg Stadium, the general secretary of BWI, expressed concern at the number of fatal accidents and said further deaths “can be averted if safety and health conditions are strictly enforced”.⁵³⁰ In November 2016, the Associated Press reported the use of North Korean labourers in stadium construction after a North Korean man died “in a communal area used by workers at the St. Petersburg stadium”.⁵³¹ In March 2017, investigative journalists from the Norwegian football magazine *Josimar* found that at least 110 North Koreans were constructing the stadium in St. Petersburg and were living in shipping containers surrounded by barbed wire fences.⁵³² After these revelations, Gianni Infantino said that “North Korean workers are no longer being used”, but he failed to disclose what had happened to them, including whether they were ever fairly compensated for their work.⁵³³

The most detailed account of abuses on stadium construction came from a Human Rights Watch report published in June 2017.⁵³⁴ The human rights group visited seven World Cup stadium sites in 2016 and 2017, documenting abuses that included non-payment of wages, three- to four-month delays in payment of wages, workers required to work outdoors in dangerously cold temperatures well below freezing and a failure to provide work contracts and other documentation required for legal employment.⁵³⁵ It described experiencing “significant obstacles” in the course of its research, noting that Russian authorities had detained its research consultant as he attempted to speak to workers outside the Volgograd Arena in April 2017, threatened him by saying that they had information about his possible involvement in criminal acts and accused him of seeking to “disrupt the World Cup”.⁵³⁶ When the rights group was able to speak to construction workers, many recounted working without contracts, not being paid what they were promised, and delayed or non-payment of wages. While Russia’s construction magnates made millions from the projects, workers from Siberia, Belarus and Uzbekistan went unpaid for months. Russian media reported in April 2017 that between 200 and 300 workers from Central Asia who were working on the Rostov Arena had organised a strike after going unpaid for five

530 Builders and Wood Workers International, “[Another death at the 2018 World Cup Stadium in St-Petersburg](#)”, (25 October 2016).

531 “[North Korean working on Russian World Cup stadium dies](#)”, *Associated Press*, (15 November 2016).

532 Håvard Melnæs, “[The Slaves of St Petersburg](#)”, *Josimar*, (28 March 2017).

533 Fox News, “[FIFA admits 2018 World Cup workers suffered human rights abuses](#)”, (26 May 2017). Minky Worden, “[Russia’s bloody World Cup](#)”, *Politico*, (13 July 2018).

534 Human Rights Watch, “[Red Card: Exploitation of Construction Workers on World Cup Sites in Russia](#)”, (14 June 2017).

535 Ibid.

536 Ibid.

months. In a report published in the same month as the start of the tournament, BWI said that at least 21 workers had died in the construction of the stadiums and that “most of these deaths were because of falls from heights or because of heavy equipment falling on workers”, again laying the blame for the deaths on poor health and safety practices.⁵³⁷ Human Rights Watch called on FIFA to provide “full information on labor disputes, workplace injuries, and deaths on construction sites for all venues for the 2018 World Cup and any actions by FIFA and the Russian government taken in response to these issues”, as well as “detailed findings of the inspections, remedies or other actions taken, and the concrete results of the actions taken”. Minky Worden told FairSquare that FIFA produced none of this information.⁵³⁸

During the tournament, *The New York Times* reported that the ID system being used gave Russian security officials the ability to track the location of fans and provided the authorities with those fans’ personal information – each Fan ID was logged by Russia’s communications ministry, under a set of agreements with FIFA.⁵³⁹ This gave the Russian authorities access to the names, dates of birth, passport numbers, phone numbers, emails and home addresses of everyone who attended a match. Although it was brought in for the World Cup, it has since become mandatory for all football supporters in Russia and it is not possible to attend a game without one. In discussing the legacy of the 2018 World Cup from a rights perspective, two Russian writers, Sergey Bondarenko and Ivan Kalshnikov, both mentioned the electronic fan identification system as one of the harmful human rights legacies of the 2018 tournament, noting that the system has since been used to target civil society activists.⁵⁴⁰ In an interview with FairSquare, Kalashnikov gave the example of activists whom Russian authorities briefly detained after attending a protest in support of the dissident Alexey Navalny and who were released only to find their fan IDs had been cancelled.⁵⁴¹ “They want to make life less comfortable for people who are not OK with the governmental policy,” a Russian sports attorney, Ilya Chicherov, told journalist Daniel Olfman in a 2023 article on the system.⁵⁴²

Sergey Bondarenko told FairSquare that the 2018 tournament did temporarily

537 Building and Wood Workers International, “Foul Play: FIFA’s Failures at the 2018 World Cup”, (June 2018).

538 Minky Worden, Human Rights Watch, remote interview, (7 October 2014).

539 Tariq Panja, “The World Cup’s Hot New Accessory Comes With a Few Questions”, *The New York Times*, (3 July 2018).

540 Sergey Bondarenko, remote interview, (12 September 2024). Ivan Kalshnikov, remote interview, (4 October 2024).

541 Ivan Kalshnikov, remote interview, (4 October 2024).

542 Daniel Olfman, “Russia’s new Fan ID law seen as new form of authoritarian surveillance”, *The Word*, (23 March 2023).

serve to open up spaces for debate that had previously been closed under Putin's presidency, including on the mistreatment of players from ethnic minorities in the Russian professional leagues. "There were a lot of foreign fans there and we were able to talk about the LGBT issue and the racism," but he said that this didn't last.⁵⁴³ Kalashnikov expressed a similar view to FairSquare, noting that most Russians were content to overlook the allegations of cronyism and corruption in return for "enjoying this false pretence of being united maybe once in their lifetime", but said that "the government still exploited this happy blindness to pass some laws to introduce some things that would be abused in the future."⁵⁴⁴

In terms of Russia's public relations, the tournament was a success. The Russian team performed well, unexpectedly reaching the quarter finals, there were no significant protests and there was fairly minimal criticism over the human rights abuses linked to the tournament. The extent to which this related to Russia's crackdown on free speech and civil society is unclear, but it is notable that most of the criticism came from organisations based outside Russia and that Russian authorities worked hard to impede their efforts to document abuses.

As Minky Worden put it after the tournament, "The real winner was Vladimir Putin," although FIFA might lay claim to have been the true victor.⁵⁴⁵ Its 2018 financial report noted a new revenue high of USD 6.4 billion, with USD 5.4 billion being delivered by the 2018 men's World Cup in Russia, making it in FIFA's words "the most profitable edition to date".⁵⁴⁶ In May 2019, Vladimir Putin awarded Gianni Infantino the Russian Order of Friendship. "I want to thank you for everything that you did for the World Cup in Russia and for your glowing assessment of our efforts," said President Putin. His subsequent 2022 invasion of Ukraine meant Russia's team was suspended from competition and didn't make it to the next World Cup in Qatar.⁵⁴⁷

543 Sergey Bondarenko, remote interview, (12 September 2024).

544 Ivan Kalshnikov, remote interview, (4 October 2024).

545 Minky Worden, "Russia's bloody World Cup", *Politico*, (13 July 2018).

546 FIFA, "Financial Report 2018", (2019).

547 On 28 February 2022, four days after Russia launched its ground invasion of Ukraine, FIFA and UEFA issued a joint statement suspending all Russian national and club teams from competition. FIFA, "FIFA/UEFA suspend Russian clubs and national teams from all competitions", (28 February 2022).

4.4 Qatar 2022

FIFA conduct with regard to the Qatar 2022 men's World Cup arguably provides the best example of the need for external reform of the organisation. As described in section 1, it was FIFA's decision to award the tournament to Qatar that led to the 2015 US Department of Justice prosecutions, the end of the Sepp Blatter era and the early promise of the reform-led presidency of Gianni Infantino. The manner in which FIFA handled reports of very serious human rights abuses in Qatar in the years leading up to the tournament illustrates the hollowness of the 2016 reforms.

4.4.1 Pre-reforms FIFA and Qatar

FIFA's bid assessment

FIFA's 38-page assessment of Qatar's bid for the tournament clearly demonstrates that the organisation was fully aware of the enormity of the task of delivering a World Cup in the small Gulf state.⁵⁴⁸ The report, prepared by FIFA official Harold Mayne-Nicholls, concluded that Qatar had no tournament-ready stadiums, its transport infrastructure was deeply inadequate, it had a critical lack of accommodation capacity and its harsh climate posed a serious health risk.⁵⁴⁹

Qatar had committed to build nine new football stadiums and renovate three existing ones and it stated that "all stadiums would have sufficient public transport links to their respective city centres". FIFA did not challenge Qatar's claim that it was home to seven host cities. In reality the country's only major urban centre was – and still is – the capital city, Doha, although the "city" of Lusail, whose 90,000-seater stadium hosted the final of the 2022 tournament, was constructed as part of the Doha conurbation with World Cup delivery in mind. The FIFA bid document notes this, saying that "the accommodation plan heavily depends not only on the capacities of two candidate Host Cities but also on significant construction."⁵⁵⁰ It states that "140 additional properties, ranging from properties with a few rooms to others with several thousand rooms" would be built and that two-thirds of the 55,000 rooms required would be provided by 17 new properties.⁵⁵¹ FIFA notes that "the responsibility for construction, project management and financing rests predominantly with the Qatari government,

548 FIFA, "2022 FIFA World Cup Bid Evaluation Report: Qatar", (2010), p. 5.

549 Ibid.

550 Ibid.

551 Ibid. p. 17.

which has provided an additional guarantee ensuring hotel construction.”⁵⁵²

With regard to transport infrastructure, FIFA’s bid assessment notes that “the significant features of the plan are the new Doha International Airport, the introduction of extensive and integrated passenger metro and rail systems into the country ... and many road and motorway upgrades” and that “any delay in the completion of the transport projects would impact on FIFA’s tournament operations.”⁵⁵³ The bid assessment also noted the construction of a new deep sea port, which became critical to the delivery of the tournament, as described by a construction industry expert in 2015 – “Qatar faces a high demand for construction materials to complete key infrastructure projects in readiness for the Football World Cup in 2022. The port will play a significant role in ensuring these material needs are met and the major projects already include into their schedules the delivery of the contractors’ materials to the new port.”⁵⁵⁴

In 2017, by which time preparations for the World Cup were well under way, a Qatari minister said the government was spending USD 500 million every week on capital projects and that “this will carry on for the next three to four years to achieve our goal and objective of really getting the country ready for 2022.”⁵⁵⁵ The minister explained that this was not all for stadiums – “we are talking about highways, rail, ports, airports, those are really underway, even hospitals and everything” – but made clear that there was an urgency associated with the World Cup.⁵⁵⁶ “We are really giving ourselves a good chance of delivering things on time and we don’t want to get in a place that we start painting while people are coming to the country.”⁵⁵⁷ If the total cost was anywhere close to the USD 220 billion that is widely reported, although impossible to verify, Qatar 2022 was by a significant distance the most expensive World Cup tournament ever hosted.⁵⁵⁸

Some of Qatar’s major infrastructure projects that were built after they won the bid may have happened regardless of the World Cup and of course have been used after the tournament. But, as Amnesty International noted in a May 2022 report on FIFA’s responsibility to remedy individuals affected by its due diligence failures, “this work became critical for, and directly linked to, the tournament”. FIFA’s 2010 assessment of the Qatari bid affirms Amnesty’s later assertion that

552 Ibid. p. 18.

553 FIFA, “2022 FIFA World Cup Bid Evaluation Report: Qatar”, (2010), p. 22.

554 “Doha New Port Project: Vital development for Qatar”, *Construction Week*, (2 February 2015).

555 “Qatar spending \$500m a week on World Cup projects”, *The Guardian*, (8 February 2017).

556 Ibid.

557 Ibid.

558 Statista, “Total cost of hosting the FIFA World Cup from 1994 to 2022”, (25 January 2023).

“had this work not been planned, it would have been demanded.”⁵⁵⁹

FIFA was also fully aware of the risks posed by Qatar’s climate. “Qatar would present very hot weather conditions,” the bid assessment states. To illustrate the point it included a table noting average daytime and evening temperatures and average peak humidity for the months of June and July, when World Cup tournaments had traditionally been held.⁵⁶⁰

“The fact that the competition is planned in June/July, the two hottest months of the year in the region, has to be considered as a potential health risk for players, officials, the FIFA family and spectators, and requires precautions to be taken,” the report stated.⁵⁶¹

The annexes to the bid assessment list a set of legal and operational risks, but there is no mention in either of these lists or in the body of the report of the risks to the workers who would be required to build the stadiums and the infrastructure. Although it referenced the fact that Qatar had “a large expatriate community”, it did not go into any detail on the specifics of the labour market in Qatar.⁵⁶² This was a glaring omission, given Qatar’s almost complete dependence on foreign workers and their well-documented mistreatment.

According to a Qatari government labour force survey from 2009, non-Qataris constituted 1.19 million out of a total labour force of 1.26 million, with non-Qatari males constituting 1.09 million of the total.⁵⁶³ Some 94% of the country’s labour force was non-Qatari and 87% of the labour force comprised non-Qatari men.⁵⁶⁴ Amnesty International explained why FIFA should have been aware of the potential consequences of awarding them the tournament.

“Qatar’s dependence on migrant workers, and the severe labour abuse and exploitation in the country, were well documented before FIFA’s decision to award the tournament to Qatar. NGOs, the International Labour Organization (ILO), UN Special Procedures, the US Department of State and even Qatar’s

559 Amnesty International, “[Predictable and Preventable: Why Qatar and FIFA should remedy abuses behind the Qatar 2022 World Cup](#)”, (19 May 2022).

560 FIFA, “[2022 FIFA World Cup Bid Evaluation Report: Qatar](#)”, (2010), p. 9.

561 Ibid. p. 9.

562 Ibid. p. 7.

563 Qatar Statistics Authority, “[Survey Methodology of labor force sample survey 2009](#)”, (2009).

564 In 2020, a Qatari government labour force survey found that 95% of the labour force was non-Qatari and 83% comprised non-Qatari men. Not all non-Qataris in the country are in low-paid sectors of the economy, but most are. The 2022 survey found that 89% of non-Qataris were in non-professional and non-managerial positions, with 68% working in “crafts”, “elementary occupations” or as “machine operators”. Qatar Planning and Statistics Authority, “[Labor force sample survey 2020](#)”, (2020).

*own National Human Rights Committee (NHRC) had for years highlighted the grim situation of migrant workers in Qatar. Consequently, the years of labour abuses associated with preparing the World Cup that followed ... were entirely foreseeable.”*⁵⁶⁵

Even the most rudimentary risk assessment of Qatar’s labour system would have identified obvious risks and would almost certainly have concluded that, in the absence of significantly better labour law protection, a Qatar World Cup would be highly likely to directly contribute to, or exacerbate, very serious human rights abuses. Despite this, the only reference to labour law protections in the bid assessment was confirmation that Qatar had agreed to provide a guarantee *suspending* the application of labour laws impacting on FIFA’s operations in the country.

“Qatar has submitted fully executed versions of all required contractual and government Hosting Documents to FIFA. ... In Government Guarantee No. 2 the required suspension of existing labour legislation impacting on the events is granted until 2018, not 2022,” the report notes on page 29, in a section on government guarantees.⁵⁶⁶

Qatar agreed to all of the nine Government guarantees requested by FIFA, noting that “the decision-making process in the country offers certain advantages in terms of implementation of the event and operations”.⁵⁶⁷

Reports of worker abuses and deaths

In the absence of significant structural reforms to Qatar’s labour system, the preparations for Qatar 2022 were a disaster waiting to happen, and, given the intense public interest in issues related to football World Cups, it did not take long for reports of serious abuse to emerge. In June 2012, Human Rights Watch issued a detailed report on serious and systematic abuses in Qatar’s construction sector, saying that “deeply problematic working conditions of migrant workers throughout the country mean that realising Qatar’s World Cup vision may depend on their abuse and exploitation unless adequate measures are taken to address the human rights problems widespread in the construction industry in Qatar.” In late 2013, two very damaging reports of serious abuses emerged. In

⁵⁶⁵ Amnesty International, “[Predictable and Preventable: Why Qatar and FIFA should remedy abuses behind the Qatar 2022 World Cup](#)”, (19 May 2022).

⁵⁶⁶ FIFA, “[2022 FIFA World Cup Bid Evaluation Report: Qatar](#)”, (2010), p. 29.

⁵⁶⁷ *Ibid.* p. 9. It also stated that “FIFA has been invited to participate in a special committee monitoring all FIFA World Cup-related process management tasks. However, FIFA could still be dependent on a small decision-making body.”

September 2013, *The Guardian* published the findings of its investigations with the headline “Qatar’s World Cup ‘slaves’”.⁵⁶⁸ Its reporting generated widespread media coverage of migrant worker abuses in Qatar.⁵⁶⁹ “The evidence uncovered by the Guardian is clear proof of the use of systematic forced labour in Qatar,” said Aidan McQuade, then director of Anti-Slavery International.⁵⁷⁰ In November 2013, Amnesty International published a 170-page report which described abuses against migrant workers in the construction sector in Qatar as “grim” and of the “trauma” and “severe psychological distress” that migrant workers suffered as a result.⁵⁷¹

The Guardian and Amnesty both described an obviously troubling pattern of deaths of migrant workers. Amnesty published information recorded by the Nepalese Embassy, stating that of 174 Nepalese nationals who died in Qatar in 2012, “102 died of causes it recorded as ‘cardiac’, a further three died of falling from height, and 23 deaths were recorded as ‘misc.’”⁵⁷² *The Guardian* reported that at least 44 Nepalese workers died between 4 June and 8 August 2013, more than half dying of heart attacks, heart failure or workplace accidents. It is notable that these deaths occurred in months of the year when Qatar’s high heat and humidity posed what FIFA’s assessment of Qatar’s World Cup bid described as “a potential health risk for players, officials, the FIFA family and spectators”.⁵⁷³

The then FIFA President Sepp Blatter responded to *The Guardian*. “The workers’ rights will be the responsibility for Qatar and the companies – many of them European companies – who work there. It is not FIFA’s primary responsibility but we cannot turn a blind eye. Yet it is not a direct intervention from FIFA that can change things.”⁵⁷⁴

The then FIFA Secretary General, Jerome Valcke, in a written response to Amnesty International said that the FIFA President would “bring this matter to the attention of Qatar’s highest authorities”, but his response struck a positive note: “We firmly believe in the positive power that the World Cup can have in

568 Pete Pattison, “Revealed: Qatar’s World Cup ‘Slaves’”, *The Guardian*, (25 September 2013).

569 The report generated a slew of other stories. See, for example, Laura Smith-Spark, Alex Thomas and Leone Lakhani, “Qatar defends 2022 World Cup project amid migrant worker abuse claims”, *CNN*, (3 October 2013).

570 Pete Pattison, “Revealed: Qatar’s World Cup ‘Slaves’”, *The Guardian*, (25 September 2013).

571 Amnesty International, “The Dark Side of Migration: Spotlight on Qatar’s construction sector ahead of the World Cup”, (18 November 2013).

572 Amnesty International, “The Dark Side of Migration: Spotlight on Qatar’s construction sector ahead of the World Cup”, (18 November 2013), p. 6.

573 FIFA, “2022 FIFA World Cup Bid Evaluation Report: Qatar”, (2010), p. 9.

574 Owen Gibson and Robert Booth, “World Cup 2022: football cannot ignore Qatar worker deaths, says Sepp Blatter”, *The Guardian*, (4 October 2013).

Qatar and in the Middle East as a great opportunity for the region to discover football as a tool for positive social change, including an improvement of labour rights and conditions for migrant workers.”⁵⁷⁵

Valcke’s response was similar in language and tone to the response of Qatar’s Supreme Committee for Delivery and Legacy to *The Guardian*’s finding. “We have always believed that hosting the 2022 FIFA World Cup in Qatar could be the catalyst for positive change, particularly for accelerating human and social development in Qatar. We firmly believe that all workers engaged on our projects, and those of the other infrastructure developers in Qatar, have a right to be treated in a manner that ensures at all times their wellbeing, safety, security, and dignity.”⁵⁷⁶

In late 2013, Qatar hired the international law firm DLA Piper to investigate the veracity of media and NGO reports of migrant worker abuses.⁵⁷⁷ The 139-page report was never formally released but a “for publication” copy was leaked to the UK organisation Engineers Against Poverty, and shows that DLA Piper made numerous detailed recommendations to the Qatari authorities, including that Qatar commission an independent study into migrant worker deaths.⁵⁷⁸

In 2014 the Supreme Committee established the Workers’ Welfare Standards for all World Cup sites. These standards were included in contracts awarded to companies working on World Cup sites and covered all of the main labour issues that had been documented as problems in Qatar. However, they only extended to workers on stadiums, who typically accounted for between 1 and 2 percent of Qatar’s migrant workforce (and their efficacy was the subject of much future criticism).⁵⁷⁹

It stretches credulity to believe that FIFA was not aware of serious migrant worker abuses in Qatar before it awarded the 2022 tournament to the country. A more realistic explanation for its failure to reference the issue in its assessment of Qatar’s bid is that it did not consider the issue to be its responsibility. To paraphrase the FIFA official who spoke to Miloon Kothari in 2007, FIFA had no

575 Letter included in annex to Amnesty International, “[The Dark Side of Migration: Spotlight on Qatar’s construction sector ahead of the World Cup](#)”, (18 November 2013).

576 Formal responses can be found in Mona Mahmoo, Lucy Lamble and Annie Kelly, “[Qatar World Cup ‘slaves’: the official response](#)”, *The Guardian*, (25 September 2013).

577 “[Qatar hires law firm to probe worker abuse claims](#)”, *Construction Week*, (6 October 2013).

578 DLA Piper, “[Migrant Labour in the Construction Sector in the State of Qatar](#)”, (May 2014).

579 The Supreme Committee released five annual worker welfare reports, covering April 2015 to December 2019. These, as well as all third-party auditor reports, can be found [here](#) (accessed 16 October 2024). See also Human Rights Watch, “[Qatar: Take Urgent Action to Protect Construction Workers](#)”, (27 September 2017).

interest in looking into the human rights records of bidding or host countries. If anything, it appears that FIFA wanted to undermine human rights protections. Ensuring hosts could deliver the tournament requirements took priority over the rights of the people charged with building these projects, to the point where FIFA requested they be stripped of all labour rights, even in a country with a labour system as exploitative as Qatar's.

Qatar provided a litmus test for the 2016 reforms introduced under the presidency of Gianni Infantino. When he was elected, it had been just over six years since Qatar had been awarded the right to host the tournament, and there were a little more than six years until it kicked off. FIFA's due diligence failures had already resulted in significant harm and the organisation was fully aware of the issue of serious and systematic migrant worker abuses and a deeply troubling pattern of unexplained deaths of construction workers, hundreds of thousands of whom had been brought to the country to fulfil FIFA's demands. However, there was plenty of time for FIFA to at least partially atone for its failures and to make a positive contribution. As the following subsection describes, it did not do so, and the minimal progress that Qatar made had nothing to do with FIFA.

4.4.2 Post-reforms FIFA and Qatar

In March 2016, one month after the election of Gianni Infantino to the FIFA presidency, Amnesty International published a report that documented serious abuses of workers refurbishing the Khalifa Stadium and others landscaping the area around the stadium.⁵⁸⁰ Prior to publication of the findings, Amnesty presented them to FIFA. According to Amnesty, "FIFA did not engage with any of the specific abuses, and did not suggest that the organization would take any action to address them," prompting scathing criticism from the human rights NGO – "while the Supreme Committee has shown a commitment to the rights of migrant workers on World Cup projects in Qatar, the same cannot be said for FIFA."⁵⁸¹ Amnesty added that "FIFA's continued failure to take any meaningful action on the issue of labour exploitation means that thousands of migrant workers involved in World Cup construction sites are at risk of exploitation."⁵⁸²

FIFA, under the presidency of Gianni Infantino, did not heed these warnings – it

580 Amnesty International, "[The Ugly Side of the Beautiful Game: Exploitation of migrant workers on a Qatar 2022 World Cup site](#)", (31 March 2016). Amnesty found that more than 100 migrant workers employed at the Khalifa Stadium were being subjected to human rights abuses by the companies for which they worked.

581 Ibid. p. 9.

582 Amnesty International, "[The Ugly Side of the Beautiful Game: Exploitation of migrant workers on a Qatar 2022 World Cup site](#)", (31 March 2016).

compounded the failures of the Blatter era. And the various policies instituted in Infantino's reform process had little to no material impact on the migrant workers constructing Qatar's World Cup.

In April 2016, on the occasion of his first visit to Qatar as FIFA President, Gianni Infantino announced that FIFA would set up an independent body to monitor working conditions in Qatar. "FIFA will step up its efforts in overseeing – in particular the set-up by the (Qatar) Supreme Committee – in order to ensure the protection of the workers' rights in the construction of the FIFA World Cup sites."⁵⁸³ It later transpired that the mandate of this independent body would go far beyond Qatar 2022 and it became the human rights advisory board, discussed in section 2 of this report.

In its first report, in September 2017, the advisory board "encouraged FIFA to take a broad view of the construction that could be considered as linked to the tournament (and thus to its own operations)", which is to say that it was responsible for more than stadium construction.⁵⁸⁴ A member of the human rights advisory board, Brent Wilton, described to FairSquare the difficulties of engaging with FIFA on the scope of its human rights responsibilities.

*"We had this big argument with FIFA. What is infrastructure for the World cup? What is not infrastructure for the World cup? Is a hotel infrastructure? Is a train line infrastructure? Or were they just looking at the stadiums? And so there was always that tension around what is the vision FIFA should have ... if it's going to actually have real impact and avoid social harm? They just basically said, we're not here to solve the world's problems. We're here to run a tournament, and the world loves us because we bring them the world of sport."*⁵⁸⁵

Wilton also referred to FIFA's failure to meaningfully engage with a series of structural labour reforms that Qatar agreed to implement in October 2017, in conjunction with the International Labour Organization (ILO), the UN's specialised labour agency overseeing states' adherence to international labour law.⁵⁸⁶ "FIFA didn't do enough to lend its voice to the efforts that they [the ILO]

583 "FIFA boss announces body to monitor Qatar 2022 World Cup labour conditions", *AFP*, (23 April 2016).

584 FIFA Human Rights Advisory Board, "First report with the advisory board's recommendations and an update by FIFA", (September 2017).

585 Brent Wilton, former member of the human rights advisory board to FIFA, remote interview, (3 April 2024).

586 International Labour Organisation, "Complaint concerning non-observance by Qatar of the Forced Labour Convention, 1930 (No. 29), and the Labour Inspection Convention, 1947 (No. 81), made by delegates to the 103rd Session (2014) of the International Labour Conference under article 26 of the ILO Constitution", (31 October 2017). "The programme will support the implementation

were making, which went beyond the infrastructure for the games, but looked at the whole labour situation generally.”⁵⁸⁷

Qatar’s labour reforms

Qatar’s technical assistance programme with the ILO stemmed from a complaint that two global trade unions filed with the ILO in January 2013, in which they alleged non-observance by Qatar of the Forced Labour Convention “through policies and practices that facilitate the exaction of forced labour by employers”.⁵⁸⁸ Building and Wood Worker’s International (BWI) and the International Trade Union Confederation (ITUC) argued that “the legal framework in Qatar is not sufficient to protect the rights of migrant workers and the existing legal protections are not adequately enforced” and called on the ILO to institute a commission of inquiry.⁵⁸⁹ An ILO commission of inquiry into forced labour in Qatar therefore posed a very serious legal and reputational risk to the country, but the ILO’s governing body – half of whose 56 members are states – has latitude in deciding how a complaint will be treated and whether it will lead to a commission of inquiry. By 2017, Qatar’s support for political Islamist movements across the Middle East, in particular the Muslim Brotherhood, had been creating tensions in the region. These came to the surface in dramatic fashion in June 2017 when Saudi Arabia, the United Arab Emirates (UAE) and Bahrain – joined by Egypt – severed diplomatic, trade and transport links

of numerous measures to address passport confiscation, contract substitution, as well as restrictions on migrant workers’ ability to change employer and exit the country. Restrictions on migrant workers’ ability to exit the country subsequent to a reasonable notice period will be removed. The Wage Protection System (WPS) will continue to be improved to ensure that workers’ wages are paid on time and that wage arrears are systematically settled. In addition, the Government of Qatar has announced its intention to introduce a minimum wage rate applicable to all workers without any distinction. As part of its efforts to implement a contractual system to replace the kafala system, the Government of Qatar expressed its commitment to undertake the renewal of residence permits directly with migrant workers. The Labour Dispute Resolution Committees, established by Law No. 13 of 2017, will be operationalized to offer effective and timely remedies to workers’ grievances. The ILO will support migrant workers in submitting complaints to the national mechanisms with a view to ensuring speedy and fair treatment and absence of retaliation. Joint committees will also be established.”

587 Brent Wilton, former member of the human rights advisory board to FIFA, remote interview, (3 April 2024).

588 International Labour Organisation, “[Eighth Supplementary Report: Report of the committee set up to examine the representation alleging non-observance by Qatar of the Forced Labour Convention, 1930 \(No. 29\), made under article 24 of the ILO Constitution by the International Trade Union Confederation and the Building and Woodworkers International](#)”, (24 March 2014), p. 2.

589 Ibid.

with Qatar, withdrew their nationals and pulled out their investments.⁵⁹⁰ From this point onward, Qatar was engaged in a major global diplomatic lobbying effort in an effort to stave off serious pressure from its neighbours and bolster international support, particularly in the United States and Europe. The abuses of migrant workers, and the ILO complaint that resulted from them, had severely damaged Qatar's international reputation, and so labour reform was a key part of the state's response to this regional political crisis. Regional analyst Jane Kinninmont summarised Qatar's response.

“Qatar has changed its policies since the rift with its neighbours, but rather than changing its foreign policy to accommodate its neighbours' demands, it has instead focused on making itself a more attractive partner for Western and Asian countries, including by liberalising its economy and making efforts to improve its poor record on labour rights.”⁵⁹¹

Thus, a series of labour reforms in conjunction with the ILO staved off the threat of a commission of inquiry (the ILO closed the complaint upon the signing of its technical assistance agreement with Qatar in October 2017), and helped Qatar to respond more broadly to the political crisis that threatened to engulf it.

On paper, the reforms were far-reaching and removed many of the most problematic elements of Qatar's labour system, but implementation was slow even in the run up to the 2022 tournament, and overall it promised significantly more than it has delivered. On the eve of the tournament, Vani Saraswathi, the director of projects at Migrant-Rights.org summarised the situation as follows:

“While Qatar has reformed laws and has been more open than the rest of the GCC states in engaging with its critics, it will also pull off the World Cup without having to really bring about meaningful change or engage with those most impacted by its laws and policies. Qatar can do the dance with western critics, knowing well that it doesn't have to change anything on the ground.”⁵⁹²

Human Rights Watch was similarly critical six months after the tournament ended. “Qatari authorities and FIFA leaders have repeatedly claimed that existing systems and policies in Qatar protected migrant workers from wage theft and other widespread abuses. But the evidence has once again exposed their misleading claims, which they shamelessly used to deflect criticism when

590 Jane Kinninmont, *“The Gulf Divided: the impact of the Qatar crisis”*, Chatham House, (May 2019).

591 Ibid.

592 Vani Saraswathi, *“Workers in Qatar remain voiceless and invisible, despite reforms and international furore”*, Migrant-Rights.org, (3 November 2022).

the international spotlight was on Qatar.”⁵⁹³

Amnesty International said much the same on the one-year anniversary of the start of Qatar 2022: “Qatar’s continued failure to properly enforce or strengthen its pre-World Cup labour reforms puts any potential legacy for workers in serious peril. From illegal recruitment fees to unpaid wages, hundreds of thousands of migrant workers lost their money, health and even their lives while FIFA and Qatar tried to deflect and deny responsibility.”⁵⁹⁴

Human cost of Qatar 2022

Poor government data and the absence of Qatari civil society organisations preclude a full accounting of the human cost of the 2022 World Cup, but based on the data that is available there can be little doubt that the impact of FIFA’s decision to award the tournament to Qatar was catastrophic.

In December 2010, Qatar’s population was 1.64 million. When the tournament kicked off, it had risen to 2.91 million – an increase of 77%, which was in large part due to the immigration of migrant workers from South Asia and East Africa.⁵⁹⁵

It would be incorrect to claim that all of these workers who emigrated to Qatar did so because of the World Cup – the dramatic increase in population began in 2005. However, it would also be incorrect to claim that the construction of the enormous amount of infrastructure described in Qatar’s bid book, and characterised by FIFA as necessary for the smooth running of the tournament, was not a key factor in the sustained growth of Qatar’s population in the decade after 2010. A 2020 Qatari government labour force survey found that 83% of the country’s labour force comprised non-Qatari men, 89% of whom were working in low-paid sectors of the economy and 42% in construction.⁵⁹⁶

At a conservative estimate, the economic activity required to make Qatar 2022 possible resulted in several hundred thousand people, mostly but not exclusively men, being brought into the country and subjected to an abusive and exploitative labour system that nearly resulted in the institution of an ILO

593 Human Rights Watch, “[Qatar: Six Months Post-World Cup, Migrant Workers Suffer](#)”, (16 June 2023).

594 Amnesty International, “[Qatar: Inaction by Qatar and FIFA a year on from the World Cup puts legacy for workers in peril](#)”, (16 November 2023).

595 Data available at website of Qatar Planning and Statistics Authority, “[Monthly Figures on Total Population](#)”, (accessed 16 October 2024).

596 Qatar Planning and Statistics Authority, “[Labor force sample survey 2020](#)”, (2020).

commission of inquiry into forced labour. That threat was warded off only by the institution of a series of structural labour reforms that have yet to be adequately implemented and have been widely criticised as ineffective by the international human rights NGOs that have conducted the vast majority of the independent research on labour abuses in Qatar.

It is worth noting that in almost all international human rights conventions, forced labour belongs to the same category of violations as slavery, to which it is at the very least analogous.⁵⁹⁷ Systems of forced labour or slavery are typically accompanied by a wide range of associated abuses that place the physical and mental well-being of those affected in serious jeopardy.⁵⁹⁸

In August 2021, Amnesty International published a detailed report which concluded that “Qatar’s long-standing failures to prevent, investigate and remedy the deaths of migrant workers constitute violations of the right to life.”⁵⁹⁹ Amnesty consulted nine leading experts in pathology, cardiology, public health and occupational safety to analyse Qatar’s approach to preventing, investigating and certifying deaths, analysed publicly available Qatari government data on worker deaths and drew on a range of published studies focusing on the impact of heat stress on workers, including in Qatar. Qatari authorities failed to put in place adequate protection from the country’s climate, thereby exposing workers to levels of heat and humidity that posed a serious threat to their health. They systematically failed to investigate migrant worker deaths either through invasive or non-invasive post-mortem procedures, and their death certification practices were substandard, resulting in exceptionally high rates and numbers of unexplained deaths and a paucity of data for public health experts. They repeatedly failed to heed warnings from multiple credible sources about the situation, including the 2014 report they commissioned from law firm DLA Piper.

“It is crucial that the State of Qatar properly classifies causes of deaths. It is critical to collect and disseminate accurate statistics and data in relation to work-related injuries and deaths. If there are any sudden or unexpected deaths, autopsies or post-mortems should be performed in order to determine the cause of death. If there are any unusual trends in causes of deaths, such as high instances of cardiac arrest, then these ought to be properly studied

⁵⁹⁷ The exception to this is the African Charter on Human and Peoples’ Rights (the Banjul Charter), which includes no offence of forced labour. It is notable that Africa suffered most from the European-imposed systems of forced labour that were in force after slavery’s legal prohibition in 1926.

⁵⁹⁸ International Labour Organisation, “ILO Indicators of Forced Labour”, (2012).

⁵⁹⁹ Amnesty International, “In the prime of their lives: Qatar’s failure to investigate, remedy and prevent migrant workers’ deaths”, (26 August 2021). FairSquare conducted much of the research for this report.

*in order to determine whether preventative measures need to be taken.*⁶⁰⁰

When Qatar finally did take action in the form of a moderately enhanced heat protection law in 2021 (the year before the tournament began), the law was substandard, as noted by Professor David Wegman, an expert on health and safety in the construction industry, who described the new legislation to Amnesty as “an improvement that falls far short of what is necessary for the protection of labourers who are subject to heat stress exposures of all types”.⁶⁰¹

Qatar’s Planning and Statistics Authority (PSA) data analysed by Amnesty showed that 15,021 non-Qataris died in the ten years between 2010 and 2019 – of all ages, causes and occupations. Of these deaths, 9,405 (63%) were of Asian nationals, and of these, the vast majority (87%) were men. Amnesty stated that “the evidence outlined in this report shows that no meaningful cause of death has been provided for the deaths of thousands of non-Qataris over the last decade, with a lack of adequate investigations meaning many deaths are merely reported as due to ‘natural causes’, ‘cardiac arrest’ or other categories that leave them effectively unexplained.” The pattern was also evident in cases where workers died during the construction of stadiums, which were subject to enhanced extra-legal protection and monitoring. Out of the 33 fatalities recorded in the Supreme Committee’s workers’ welfare progress reports, which are public, 18 cases dating from October 2015 to October 2019 included no reference to an underlying cause of death, instead using terms such as “natural causes”, “cardiac arrest” or “acute respiratory failure”. One of the medical experts interviewed for the report was Dr David Bailey, a consultant pathologist and chair of the Royal College of Pathologists’ death investigation committee and a member of the World Health Organization (WHO) working group on death certification. Dr Bailey examined the data on stadium deaths and other deaths of migrant workers collected by Amnesty and concluded as follows:

*“Based on the certified causes of death, it seems highly unlikely that any meaningful investigation was carried out into these deaths. It also seems extremely unlikely that any post-mortem examination was carried out and that if there was any other investigation, for example an interview with colleagues or a check of medical history, that investigation revealed nothing useful. The causes of death are nonspecific to the point of having no value other than to suggest that the certifying doctors did not know the underlying reason(s) the person died.”*⁶⁰²

600 Ibid.

601 Amnesty International, “[In the prime of their lives: Qatar’s failure to investigate, remedy and prevent migrant workers’ deaths](#)”, (26 August 2021).

602 Ibid.

Amnesty did not speculate on the numbers of migrant workers who died in Qatar as a result of employer or state negligence and on projects related to the 2022 World Cup – the data would not have supported any definitive assessment in that regard – but its conclusion that Qatar had violated the right to life of its migrant workers is, from a legal point of view, far more damning.

Failure to remedy

In May 2022, a coalition of human rights groups, including FairSquare, called publicly on FIFA to provide at least USD 440 million for the hundreds of thousands of migrant workers who suffered human rights abuses in Qatar during preparations for the 2022 World Cup.

Amnesty had written to FIFA in March and April 2022 notifying them of their obligations to provide a remedy and outlined their argument in a 52-page report that not only explained FIFA's failings in detail, but outlined the robust legal and procedural principles that should underpin any remedy programme, with reference to similar mechanisms such as the compensation programme for victims of the 2013 collapse of the Rana Plaza garment factory building in Bangladesh.

In October 2022, FIFA's deputy secretary general Alasdair Bell told a Council of Europe session on labour rights in Qatar that compensation was “certainly something that we're interested in progressing” and that it was “important to try to see that anyone who suffered injury as a consequence of working in the World Cup, that that is somehow redressed”.⁶⁰³ However, the following month, FIFA appeared to backtrack when it announced a generic 2022 legacy fund which made no mention of remedy for migrant workers, saying that funding would be allocated to “support the education of children, particularly girls and women, located in developing countries so that they are provided with more opportunities to succeed”. The only mention of anything related to workers' rights was the announcement that part of the legacy fund would be devoted to “establishing a labour excellence hub in partnership with the International Labour Organisation (ILO)”.

It was only the intervention of the president of the Norwegian Football Federation (NFF), Lise Klaveness, at the 73rd FIFA Congress in Rwanda in March 2023 that put the issue back on the agenda.

603 Graham Dunbar, “FIFA open to compensation fund for migrant workers in Qatar”, *Associated Press*, (13 October 2022).

In its formal proposal, the NFF requested from FIFA “a commitment to assess whether it has fulfilled its responsibility to remedy related to the 2022 World Cup, including an investigation into World Cup-related deaths and injuries, and if not, how this responsibility can be fulfilled” and called on FIFA to include an item on the agenda to discuss the issue.⁶⁰⁴ Klaveness noted in a LinkedIn post that “it all ended up with FIFA confirming, through its leader for the sub-committee for human rights (Michael Llamas) a clear commitment to do an assessment as suggested in our proposal.”⁶⁰⁵ FIFA hired a business and human rights consultancy group, Human Level, to conduct the study. They spoke to multiple organisations, including FairSquare, and submitted their report to FIFA in December 2023.⁶⁰⁶ In April 2024, a month before the 74th FIFA Congress in Thailand, journalists Jan Jensen and Samindra Kunti spoke to Michael Llamas, the leader of FIFA’s sub-committee for human rights.

“We have submitted it to FIFA’s Governance Committee, which in turn has submitted it to FIFA’s Council”, he told Jensen and Kunti. “How far they are in their assessment, I do not know. It contains a number of proposals [for compensation] and FIFA has considered them, but whether they will be implemented and whether it will happen before, after or at the same time as the publication of the report, I do not know. It is up to FIFA.”⁶⁰⁷

In June 2024, Amnesty International said that it understood that the review had its findings approved by FIFA’s Council in March and that the review “recognizes FIFA’s responsibility to remedy a significant range of abuses endured by hundreds of thousands of migrant workers while helping Qatar host the 2022 World Cup.” However, at the time of writing, FIFA has still not published the report or committed to any compensation.

The Qatar 2022 whistleblower

In September 2021, Abdullah Ibhais, the former Arabic language media manager for Qatar’s World Cup organising body, the Supreme Committee for Delivery and Legacy, sent an email to multiple individuals and organisations, claiming to have been wrongfully convicted of bribery and misappropriation of funds in

604 Norwegian Football Association, “[Proposal by the Norwegian Football Association requesting an update on FIFA’s responsibilities and policies regarding human rights in relation to FIFA](#)”, 73rd FIFA Congress, (16 January 2023).

605 Lise Klaveness, President Norwegian Football Federation, [LinkedIn post](#), (18 March 2023).

606 Samindra Kunti, “[FIFA Has Yet To Release Qatar World Cup Human Rights Report](#)”, *Forbes*, (16 May 2024).

607 Jan Jensen and Samindra Kunti, “[Kæmpe mystik om rapport: Nu taler den tavse FIFA-mand](#)”, *Ekstra Bladet*, (15 April 2024).

retaliation for his internal criticism of the Supreme Committee's handling of a strike by migrant workers in August 2018.⁶⁰⁸ He said that a few months after he took his internal stance, he was arrested and accused of a series of serious state security offences in Qatar.⁶⁰⁹ Ibhais said that he had confessed to lesser offences under duress and without legal representation in order to avoid being prosecuted for state security crimes, which carry extremely heavy sentences. He had received a five-year prison sentence, but was not held in custody while he was appealing the sentence.

Ibhais went public with the full story of his case on 25 October 2021, when the investigative football magazine *Josimar* and the German broadcaster ARD reported the full details of his allegations, including numerous details of internal conversations within the Supreme Committee.⁶¹⁰

FIFA was fully aware of the circumstances of Ibhais's case well before they were made public. Ibhais had provided a full list of the evidence supporting his case to FIFA on 27 September 2021 (including FairSquare in blind copy), which included an immense amount of documentation on his case, much of which supported key elements of his arguments.⁶¹¹

Ibhais told FairSquare that he submitted a formal complaint via FIFA's whistleblowing platform on 21 September 2021, and he provided screenshots of Signal messages he exchanged with a senior FIFA official in which the official acknowledges receipt of Ibhais's complaint and says that he will reply "in the coming few hours". Subsequent messages show Ibhais repeatedly seeking a response and making multiple phone calls to the FIFA official, who does not reply. "FIFA did not move to protect the lives of the workers on the ground, so what hope do I have to see it move to protect my rights and my family."⁶¹²

Ibhais stopped writing to the FIFA official on 4 November 2021. Qatari authorities arrested Ibhais from his home in the early hours of 15 November 2021 and a Qatari appeal court upheld his conviction on 15 December 2021, while reducing

608 Email from Abdullah Ibhais, (20 September 2021). (Copy on file with FairSquare.)

609 For full details of the case see [FairSquare website](#), or Human Rights Watch/FairSquare, "[Qatar: Ensure Fair Trial of Ex-Qatar 2022 Official](#)", (5 October 2021).

610 Ibid. The internal messages show that the Supreme Committee was fully aware of the serious and systematic abuses present in Qatar's labour system and of its own inability to protect workers on its own projects, which were subject to enhanced extra-legal protection. Supreme Committee staff talk about their inability to provide basic wage protections for subcontracted workers. "I've been working on WW [worker welfare] issues for 4 years now and still it happens again and again and again ... some of the employers are just the biggest bastards in the world ... 99.9 percent of them," one of Ibhais's colleagues wrote to him on WhatsApp.

611 Email from Abdullah Ibhais to FIFA, (27 September 2021).(Copy on file with FairSquare.)

612 Message from Abdullah Ibhais to FIFA official, (4 November 2021).(Copy on file with FairSquare.)

his prison sentence to three years and maintaining a fine of 150,000 Qatari riyals (approximately USD 41,000).⁶¹³ FIFA made no public call for Ibhais to receive a fair trial and expressed no concern about either his treatment or his allegations. On 18 November 2021 it issued the following statement in response to questions from *The Guardian*:

*“It is FIFA’s position that any person deserves a trial that is fair and where due process is observed and respected. FIFA has duly received the complaint from Mr Ibhais and replied to the complaint in writing, having carefully reviewed the available information about his case. We have since been in touch with our Qatari counterparts and on several occasions with Mr Ibhais. FIFA will continue to follow this matter closely.”*⁶¹⁴

In an official decision made public in July 2024, the UN working group on arbitrary detention published a 13-page opinion on the case. It deemed that there was no legal basis for Ibhais’s detention, that his deprivation of liberty resulted from his exercise of his rights and freedoms, and that there were multiple violations of his right to a fair trial.⁶¹⁵ The Qatari government was given two months to reply to the working group and to contest its serious allegations, but did not do so. The working group called on the Qatari government to “release Mr. Ibhais and accord him an enforceable right to compensation and other reparations, in accordance with international law”.⁶¹⁶

Ibhais remains in prison at the time of writing.

When FIFA published its 2022 financial results, it described the 2022 men’s World Cup in Qatar as a “huge sporting success” that delivered “an unmatched financial achievement”.⁶¹⁷ FIFA generated revenue of USD 5.7 billion in 2022, almost all of which came from the Qatar World Cup, which enabled it to make a profit of USD 1.2 billion for the four-year period from 2019 to 2022.⁶¹⁸

613 Human Rights Watch/FairSquare, “[FIFA/Qatar: Last Chance to Ensure Fair Trial for Whistleblower](#)”, (2 February 2022).

614 Paul MacInnes, “[FIFA will not intervene over former World Cup media officer jailed in Qatar](#)”, *The Guardian*, (19 November 2021).

615 United Nations Working Group on Arbitrary Detention, “[Opinion No. 12/2024 concerning Abdullah Ibhais \(Qatar\)](#)”, in *Opinions adopted by the Working Group on Arbitrary Detention at its ninety-ninth session*, 18–27 March 2024, (8 May 2024).

616 Ibid.

617 FIFA, “[2022 Financial Statements](#)”, (February 2013).

618 Television broadcasting rights, marketing rights, licensing rights, hospitality rights and ticket sales accounted for USD 5.58 billion. The rest came from “other revenue” and “other income”.

5. Failing the women's game



One of FIFA's seven objectives, outlined in article 2 of its statutes, is "to promote the development of women's football and the full participation of women at all levels of football governance." In 2004, FIFA enshrined a commitment to equality and non-discrimination in article 4 of its statutes.⁶¹⁹ In 2017, this commitment was reframed and made central to a new and broader commitment to human rights in its human rights policy.⁶²⁰ The policy specifically identified discrimination as one of the most "salient human rights risks" in the world of football, "both on and off the pitch". Women are referenced as part of "specific groups or populations that require special attention", and in committing to address discrimination in all its forms FIFA said it places "particular emphasis on identifying and addressing differential impacts based on gender and on promoting gender equality and preventing all forms of harassment, including sexual harassment".⁶²¹ In 2018, FIFA adopted its "Women's Football Strategy", which set three key objectives: grow participation; enhance commercial value; and effectively govern and regulate the game.⁶²² The strategy does not include any language referring to women's rights, other than "advocating for a global stand against gender discrimination".⁶²³

Academics Antoine Duval and Michele Krech have both criticised the strategy. Duval describes it as viewing women's football "through the lens of commercially successful male football, which operates as an ideal ... [and displaying] an eagerness to grow women's football primarily as a money making enterprise ... such an approach ... would simply endorse the way FIFA currently operates (and regulates) in return for a better gender redistribution of the game's economic returns".⁶²⁴ Krech points out that the strategy asserts that FIFA's ability to develop the women's game depends upon its effectiveness to create new revenue streams from women's competitions and events, which suggests that FIFA cannot develop the women's game without additional funds. Krech describes this as "a strange assertion from an organisation reporting revenue, from its most recent four-year cycle, of over 6.4 billion US dollars" and posits that it would be more accurate to say that FIFA *will* not grow the women's game unless it is (immediately) economically advantageous for it to do so. In essence, she argues, gender equality remains contingent on, and secondary

619 FIFA, "FIFA Statutes May 2022 edition", (May 2022).

620 FIFA "Human Rights Policy", (2017), paragraph 5.

621 Ibid.

622 FIFA, "Women's Football Strategy", (no date). A slightly revised version was issued after the 2023 Women's World Cup, see FIFA, "Women's Football Strategy: 2018-2027", (2023).

623 Daniela Heerdt and Nadia Bernaz, "Football and Women's Rights: the Case for Indicators for FIFA's Feminist Transformation", Jean Monnet Working Paper 5/20, (2020).

624 Antoine Duval, "Taking feminism beyond the state: FIFA as a transnational battleground for feminist legal critique", *International Journal of Constitutional Law*, (January 2022).

to, FIFA's own economic gain.⁶²⁵

FIFA's governance failures in relation to the women's game are arguably of an order of magnitude greater than their failures in the men's game. FairSquare plans to issue a dedicated report on this issue in 2025. This section addresses in relatively broad strokes the key issues relating to FIFA's misgovernance of the women's game: its failure to redress women's lack of representation in governance and administration, its failure to take a lead on unequal pay and conditions in the women's game, and most seriously, its failure to implement mechanisms to effectively protect women and girls from abuse. It should be noted that while abuse cases in football tend to involve women and girls, one of the cases we highlight involves the abuse of boys.

5.1 Under-represented and underfunded

Prior to FIFA's 2016 governance reforms, women were critically under-represented in football governance. FIFA's record has barely improved since and it has set no standards for its member associations to follow. It did not elect a woman to its Executive Committee until 2013, when Lydia Nsekera, president of the Burundi Football Federation was elected as one of the 24 members.⁶²⁶ The Executive Committee was replaced by the FIFA Council in 2016 as a result of the findings of the 2016 Carrard report, which recommended that "all member associations of FIFA, as well as every Confederation, must be committed to the respect for women and the promotion of gender equality in all aspects of football."⁶²⁷ Gianni Infantino appointed a woman, Fatma Samoura, as FIFA General Secretary in 2016, but eight years after the reforms that accompanied Infantino's election, only one of FIFA's six vice presidents and only six of the 28 FIFA Council members are women.⁶²⁸ The 2016 Reform Committee also recommended that "each Confederation shall have *not less than one* [emphasis added] voting FIFA Council seat reserved for women."⁶²⁹ The current low representation of women suggests that this recommendation continues to be interpreted as meaning that one woman representative from each Confederation is sufficient. All of the six regional Confederations have male presidents.⁶³⁰

625 Michele Krech, "FIFA for Women or Women for FIFA? The Inherent Tensions of FIFA's Women's Football Strategy", *Verfassungsblog*, (7 July 2019).

626 Tim Daniels, "FIFA Elects First-Ever Female to Executive Committee", *Bleacher Report*, (31 May 2013).

627 FIFA, "2016 FIFA Reform Committee Report", (2 December 2015), paragraph 17.

628 FIFA, "FIFA Council", (accessed 16 October 2024).

629 FIFA, "2016 FIFA Reform Committee Report", (2 December 2015).

630 Salman Al Khalifa is president of the AFC. Patrice Motsepe is president of the CAF. Victor

Weak female representation inside FIFA's executive bodies was a key factor in the determination by Professor John Ruggie that gender discrimination was an "endemic human rights challenge" for the organisation.⁶³¹ FIFA's 2018 Women's Football Strategy set the following goals for female representation within FIFA's governing bodies:

- At least one woman will be on the executive committee of all FIFA member associations by 2026.
- By 2022, at least one-third of FIFA committee members will be women.
- Every member association will dedicate at least one seat on its executive committee to representing the interests of women in football and women's football.⁶³²

Michele Krech describes these targets as "conservative", and expresses concerns that as "new and minoritized members of the organization, women remain at risk of tokenization and exclusion from FIFA's longstanding boys' club, the members of which have the most institutional power – but the least will – to make change".⁶³³ The strategy recognises that the "long-standing lack of women in positions of responsibility in the football community means there have been limited voices to advocate for change". Krech views this as "a clear admission that FIFA's male-dominated leadership has proven unable or unwilling to advocate for institutional developments to benefit (or at least not disadvantage) women".⁶³⁴

Joanna (not her real name) has worked in women's football for over twenty years. She told FairSquare: "[Improving women's representation in FIFA] is a pipeline issue. It's not as simple as saying, 'let's have equal numbers of women and men on the FIFA Council', because there aren't enough member associations with female administrators in their governance team to make that happen. The entrenched nature of the discrimination is huge."⁶³⁵

Montagliani is president of the CONCACAF. Alejandro Dominguez is president of the CONMEBOL. Lambert Maltock is president of the OFC. Aleksander Čeferin is president of the UEFA.

631 John G. Ruggie, "For the Game. For the World: FIFA and Human Rights", Corporate Responsibility Initiative Report No. 68, Harvard Kennedy School, (2016), p. 24. Ruth Jeanes and Brett Hutchins, "Women's World Cup: Remarkable progress, but the challenges remain", *Lens by Monash University*, (19 July 2023).

632 Antoine Duval, "Taking feminism beyond the state: FIFA as a transnational battleground for feminist legal critique", *International Journal of Constitutional Law*, (January 2022).

633 FIFA, "FIFA Council", (accessed 16 October 2024).

634 Michele Krech, "FIFA for Women or Women for FIFA? The Inherent Tensions of FIFA's Women's Football Strategy", *Verfassungsblog*, (7 July 2019).

635 Joanna (real name withheld), remote interview, (3 July 2024).

As well as failing to meaningfully improve the gender balance in its governing bodies, FIFA has also failed to use its considerable leverage over the regional confederations and national federations to tackle gender discrimination. Federations and confederations are required to comply with the FIFA statutes, which include the objective “to promote the development of women’s football and the full participation of women at all levels of football governance”, and prohibit all forms of discrimination, including on account of gender.⁶³⁶ Federations’ and confederations’ own statutes must also contain provisions to prohibit all forms of discrimination, but there is no requirement to include specific reference to gender discrimination.⁶³⁷ As legal academics Daniela Heerdt and Nadia Bernaz have written, FIFA has considerable leverage over many of its member associations because of the development money that it provides to them every year, which they note “provides a simple but effective opportunity to ensure that in particular member associations make statutory commitments to women’s rights”.⁶³⁸ They argue that, beyond the vague requirement to promote the development of women’s football, this opportunity is not being maximised.⁶³⁹

In relation to resources, pay and working conditions, many national, league and grassroots women’s teams are underfunded, with inadequate playing conditions – including equipment and access to health services – inadequate access to training facilities, and significantly lower remuneration and prize money compared to men’s teams. Heerdt and Bernaz argue that “by offering unequal prize money and unequal playing conditions resulting from lower standards for accommodation, gear, or equipment, FIFA causes adverse women’s rights impacts.”⁶⁴⁰

As the 2023 Women’s World Cup opened, seven of the competing teams were involved in disputes with their national associations over pay and conditions.⁶⁴¹ In June 2023, Infantino had promised that every player at the Women’s World Cup would receive at least USD 30,000. A few weeks later at a press conference ahead of the first game, he changed his position, saying that paying players directly was not feasible and that the money would instead be paid to football federations, with FIFA requesting that a portion go to players. “We have issued recommendations, but we are an association of associations,” Infantino said.

636 FIFA, “[Legal Handbook Edition September 2024](#)”, (23 September 2024), FIFA Statutes 2(f), p. 24.

637 Ibid. p.18 and p.25.

638 Daniela Heerdt and Nadia Bernaz, “[Football and Women’s Rights: the Case for Indicators for FIFA’s Feminist Transformation](#)”, Jean Monnet Working Paper 5/20, (2020).

639 Ibid.

640 Ibid.

641 Ruth Jeanes and Brett Hutchins, “[Women’s World Cup: Remarkable progress, but the challenges remain](#)”, *Lens by Monash University*, (19 July 2023).

“So whatever payments we do will be through the associations, and then the associations will make the relevant payments to their own players.”⁶⁴²

Minky Worden from Human Rights Watch rejected this argument, saying that “it is only gender discrimination that keeps FIFA from levelling the pay playing field,” with pointed reference to the USD 4 billion that FIFA had in its reserves at the time. Worden also drew attention to FIFA’s failure to put in place measures to ensure that some of the development money it redistributes to its associations is allocated to women’s teams. “FIFA could but doesn’t use its leverage as the sport’s main funder to ensure that every national federation treats women athletes fairly.”⁶⁴³

Football insider Joanna commented that “FIFA could take a leading role in directing how development funding is spent, and what proportion of the money should be spent where and then regulating and auditing that. They would have to hire probably a team of people to do it, but if anyone can do it, then FIFA can.”⁶⁴⁴

5.3 Psychological, physical and sexual abuse

In August 2023, as Jenni Hermoso, one of the players from the Spanish women’s team that had just won the World Cup, lined up to collect her winner’s medal, Spanish football association president Luis Rubiales grabbed Hermoso’s head with both hands, pulled her toward him and kissed her on the mouth.⁶⁴⁵ Six days after the incident, FIFA issued a statement announcing the provisional suspension of Rubiales from all football-related activities at national and international level.⁶⁴⁶

Although FIFA acted quickly in this instance, it chose to refer Rubiales to its disciplinary committee, which deals with “on-pitch” issues, rather than to its ethics committee, which deals with those “off-pitch”.⁶⁴⁷ Kat Craig, a lawyer who has worked extensively with athletes across four continents who have

642 Caitlin Murray, “[Infantino: Women's World Cup associations responsible for player pay, not FIFA](#)”, *ESPN*, (18 July 2023).

643 Minky Worden, “[Women's World Cup Shows Equality Still Has A Long Way To Go](#)”, Human Rights Watch, (20 July 2023).

644 Joanna (real name withheld), remote interview, (3 July 2024).

645 Chris Burton, “[Spanish FA president Luis Rubiales sparks controversy after kissing & grabbing World Cup winners including Barcelona star Jennifer Hermoso](#)”, *goal.com*, (20 August 2023).

646 FIFA, “[The FIFA Disciplinary Committee provisionally suspends Luis Rubiales, president of the RFEF](#)”, (26 August 2023).

647 FIFA, “[FIFA Disciplinary Code 2023 Edition](#)”, (2022). FIFA, “[Code of Ethics Edition 2023](#)”, (December 2022).

experienced sexual abuse and harassment, told FairSquare that in her view the Hermoso case was “symptomatic of the misogyny and patriarchal, male-dominated, fraternity atmosphere in FIFA.”⁶⁴⁸ Craig said she didn’t believe that the disciplinary case was motivated by any outrage about Rubiales’ behaviour, but rather “what really annoyed FIFA was the way Rubiales tarnished the brand.”⁶⁴⁹

The Hermoso case made headlines around the world because Rubiales’ sexual assault of Hermoso took place in full view of the international media. Behind closed doors in football, abuses of an extremely serious and systematic nature take place, with women and children particularly vulnerable.

The UN Office on Drugs and Crime noted in a 2021 report that, although there is a lack of aggregated data, anecdotal evidence from thousands of cases around the world shows an alarming incidence of abuse in sport.⁶⁵⁰ Research from Edge Hill University published in the same year found that 65% of adults aged between 18 and 30 reported experiencing psychological violence in sport as children, 44% reported experiencing physical violence, 35% reported experiencing non-contact sexual violence and 20% reported contact sexual violence.⁶⁵¹ A 2019 review of 43 qualitative studies investigating psychological, physical and sexual abuse of athletes found: that “winner-takes-all” rewards enabled psychological, physical and sexual abuse of athletes; that organisational tolerance for abuse enabled psychological, physical and sexual abuse; that power imbalances enabled psychological and sexual abuse; and that isolation enabled sexual abuse of athletes.⁶⁵²

Kat Craig told FairSquare that sport, and in particular football, is fertile ground for the abuse of young players:

“It gives abusers the perfect opportunity. They can isolate, travel with kids, they can groom them. There’s all of the phenomenally useful [for abusers] toxic masculinity which prevents help-seeking [and] the locker room codes of silence. It’s a demographic of predominantly lower socioeconomic people with a huge group winnowed through a tiny selection of gatekeepers with the ultimate promise of riches for kids and their families that they could never

648 Kat Craig, remote interview, (16 July 2024).

649 Ibid.

650 United Nations Office on Drugs and Crime, “[Global Report on Corruption in Sport: Corruption and Abuse in Sport](#)”, United Nations, (2021).

651 Tine Vertommen et al., “[CASES: General Report. The prevalence and characteristics of interpersonal violence against children \(IVAC\) inside and outside sport in six European countries](#)”, Edge Hill University, (2021). Data was collected from 10,302 adults.

652 Victoria Roberts, Victor Sojo and Felix Grant, “[Organisational factors and non-accidental violence in sport: A systematic review](#)”, *Sport Management Review*, (February 2020).

*achieve elsewhere. It's the perfect place for abuse to occur.*⁶⁵³

Since 2018, women's professional football has seen sexual abuse scandals in countries including Afghanistan, Argentina, Australia, Canada, Cameroon, Congo, Colombia, Haiti, Mongolia, New Zealand, Sierra Leone, Spain, the UK, the USA and Zambia.⁶⁵⁴ Most of these cases involved coaches, but several implicated presidents of national federations and confederation administrators.⁶⁵⁵

An examination of some of these cases and FIFA's response to them suggests the organisation lacks the will and commitment to tackle these very serious issues.

5.3.1 Haiti and Afghanistan

In 2018, *Guardian* journalist Suzanne Wrack reported that FIFA was investigating allegations that members of the Afghanistan women's football team had been sexually and physically abused by male officials, including football federation president Keramuudin Keram, at the federation's headquarters and at a training camp in Jordan.⁶⁵⁶ Khalida Popal, the former head of women's football development in Afghanistan, described players making allegations of physical abuse, sexual abuse, death threats and rape, and players being promised places on the team and payments for sleeping with officials. In anonymous testimony to *The Guardian*, players described serious physical and sexual abuse. One alleged that she was sexually assaulted and punched in the face by Keram, and that he put a gun to her head and told her he would shoot her and her family if she spoke to the media. The player said that Keram's behaviour was common knowledge inside and outside the squad, but his power inside the government – he was governor of Panjshir province and chief of staff in the ministry of defence before he took over the presidency of the Afghan Football Federation in 2004 – meant no one dared to speak out.⁶⁵⁷

In June 2019, the adjudicatory chamber of FIFA's Ethics Committee gave Keram a lifetime ban from football and fined him USD 1 million.⁶⁵⁸ Later that month,

653 Kat Craig, remote interview, (16 July 2024).

654 Mary Liao and Katherine Craig, "[Tackling Violence Against Women and Girls in Sport: A Handbook for Policy Makers and Sports Practitioners](#)", UNESCO and UN Women, (2023).

655 Ibid.

656 Suzanne Wrack, "[FIFA examining claims of sexual and physical abuse on Afghanistan women's team](#)", *The Guardian*, (30 November 2018).

657 Suzanne Wrack, "['There was blood everywhere': the abuse case against the Afghan FA president](#)", *The Guardian* (27 December 2018).

658 FIFA, "[Adjudicatory chamber of the independent Ethics Committee sanctions Mr Keramuudin Karim](#)", (8 June 2019).

FIFA released a child safeguarding toolkit for member associations, titled FIFA Guardians, with the aim being “to promote accountability and responsibility for keeping children safe from harm when involved in any football activity”. However, implementation is non-mandatory, the ultimate responsibility for safeguarding still falls to federation officials and the toolkit does not provide guidance on how to prevent the abuse of adults.⁶⁵⁹

In April 2020, journalists Ed Aarons, Romain Molina and Alex Cizmic revealed that the president of the Haitian football federation, Yves Jean-Bart, had been accused of sexually abusing young female footballers, including children, at the country’s national training centre, which was funded by FIFA development money.⁶⁶⁰ FIFA’s initial response to the allegations, which were published in *The Guardian*, was that a FIFA representative had recently had a phone conversation with the Haiti Football Association (FHF), in which FIFA had “raised concern about alleged sexual abuses in Haiti” and referred the FHF “to the dedicated programme and toolkit for member associations – FIFA Guardians – designed to enhance child safeguarding standards within football”.⁶⁶¹ The day after publication, the investigatory chamber of the FIFA Ethics Committee launched an investigation into the allegations, and on 18 November 2020 it issued Jean-Bart with a lifetime ban from football.

*“Jean-Bart abused his position as the most senior official in Haitian football, as president of the FHF (for 20 years) and created a very complex and extremely harmful system of sexual abuse and exploitation of female players, also minors of age, which occurred inside and outside of the Centre and shattered the lives and careers of young girls coming from vulnerable backgrounds with their passion of playing football and possibly pursuing a football career.”*⁶⁶²

In early 2023, a three-person, all-male panel at the Court of Arbitration for Sport (CAS) overturned the ban, saying in a press release that “the Panel of Arbitrators unanimously noted inconsistencies and inaccuracies in the statements of the victims and witnesses presented by FIFA.”⁶⁶³ According to the Washington Post, FIFA brought just one of Jean-Bart’s accusers to testify in front of the appeals panel, which declared her allegation was not credible,

659 FIFA, “[Child Safeguarding Toolkit](#)”, (30 June 2019).

660 Ed Aarons, Romain Molina and Alex Cizmic, “[Haiti FA president accused of sexually abusing young female footballers](#)”, *The Guardian*, (30 April 2020).

661 Ibid.

662 “[Decision of the adjudicatory chamber of the Ethics Committee. Party Yves Jean-Bart, Haiti](#)”, (18 November 2020).

663 Court of Arbitration for Sport, “[Media release: The life ban imposed on Jean Yves-Bart, former President of the Haitian soccer federation, is annulled due to insufficient evidence to establish the existence of violation of the FIFA rules](#)”, (14 February 2023).

citing minor discrepancies in her story.⁶⁶⁴ FIFPRO issued a statement expressing disappointment at the CAS decision.

“This case yet again demonstrates that the existing mechanisms are not fit for purpose. Investigations and resolution in abuse cases require an expert, nuanced, trauma-informed and survivor-centred approach. ... If football truly wants to discharge its governance obligations and remove abusers from within the game a lot must change, and it must change quickly.”⁶⁶⁵

A 2023 report on tackling violence against women and girls in sport, published by UNESCO and UN Women, summarises the impacts of the two cases as follows:

“In both the Afghanistan and Haiti cases, victims, survivors and whistle-blowers faced physical and legal threats and professional retaliation. Those who reported abuse had to flee the country and leave their families and playing careers behind; others remained silent for fear of facing the same fate. For many players, the trauma of experiencing abuse was compounded by reliving the abuse through the reporting process.”⁶⁶⁶

The report also argued that “decades of abuse were facilitated by Jean-Bart’s extraordinary tenure as President of the Haitian Football Federation”, noting that he remained president of the federation for 20 years, despite the fact that FIFA’s statutes recommend that federation presidents serve no more than three terms.⁶⁶⁷

Antoine Duval has drawn a direct line between FIFA’s misgovernance and its handling of these two cases.

“The cases raise, first, the question whether FIFA has the capacity to conduct quasi-criminal investigation worldwide and to adjudicate the matter in a fair manner. ... Second, one might wonder whether FIFA’s disciplinary response to these allegations, including a lifelong ban from all football activities, is sufficient to tackle the underlying structural factors that made the abuses possible in the first place. According to the players’ testimonies, it appears that many of the Afghan female players involved were placed in exceptionally vulnerable positions due to the all-powerful nature of the president of the Afghan Federation, and

664 Molly Hensley-Clancy, [“Haiti abuse allegations expose FIFA’s struggle to protect women’s soccer players”](#), *The Washington Post*, (27 July 2023).

665 FIFPro, [“FIFPRO Statement: CAS decision on Yves Jean-Bart”](#), (16 February 2023).

666 Mary Liao and Katherine Craig, [“Tackling Violence Against Women and Girls in Sport: A Handbook for Policy Makers and Sports Practitioners”](#), UNESCO and UN Women, (2023).

667 *Ibid.*

*in particular due to his control over the distribution of funds to the players. This unchecked control of funds by executives of national football associations has been a recurring problem linked to a variety of abuses inside national federations in the past, most notably widespread instances of corruption.”*⁶⁶⁸

As Heerdt and Bernaz note: “In practice, most cases of women’s rights abuses that came to the surface recently concern gender discrimination and the physical and sexual abuse of female football players by male football officials or coaches.”⁶⁶⁹ Which is to say that those who have historically been responsible for the most serious abuses have been tasked with implementing safeguarding procedures without any oversight from FIFA.

In 2020, FIFA began a two-year consultation exercise to inform the establishment of an independent global safe sport entity, which received input from 230 individual stakeholders from a multitude of backgrounds, including survivors’ groups and individuals with lived experience of abuse in sport.⁶⁷⁰ Gianni Infantino said, “It is a topic we have been hiding for too long and it is time to start opening it.”⁶⁷¹

This consultation led to the publication of a 173-page report In October 2021, which stated that 97% of those consulted supported the institution of a safe sport entity and said that FIFA had “pledged seed funding” to get it off the ground.⁶⁷² A follow-up 23-page report by an interim steering group, published in June 2023, concluded that the entity should focus on two primary objectives: firstly, providing support to victims/survivors; and secondly, conducting investigations using independent and trauma-informed investigators, and issuing sanctioning recommendations to participating international sports federations.⁶⁷³ It produced 25 detailed recommendations on the scope and functioning of the entity. The 2023 report said while FIFA retained its pledge to provide seed funding for a new international safe sport entity, “FIFA will now focus its efforts on the creation of a dedicated solution to tackle abuse cases

668 Antoine Duval, “Taking feminism beyond the state: FIFA as a transnational battleground for feminist legal critique”, *International Journal of Constitutional Law*, (January 2022).

669 Daniela Heerdt and Nadia Bernaz, “Football and Women’s Rights: the Case for Indicators for FIFA’s Feminist Transformation”, Jean Monnet Working Paper 5/20, (2020).

670 Ingrid Beutler, “Final Report of the Consultation Process to Consider the Creation of an Independent Safe Sport Entity”, Beutler International Sports Advisory, (October 2021), p. 9, 10.

671 FIFA, “FIFA and UNODC launch cooperation tackling crime and abuse”, (16 September 2020).

672 Ingrid Beutler, “Final Report of the Consultation Process to Consider the Creation of an Independent Safe Sport Entity”, Beutler International Sports Advisory, (October 2021), p.19.

673 Interim Steering Group on the establishment of an Independent Global Safe Sport Entity, “Consultation on the Establishment of an Independent Global Safe Sport Entity: Final Report”, (June 2023).

in football.”⁶⁷⁴

In a letter to FIFA in mid-2023 to request an update on this process, the Sport and Rights Alliance noted that the consultation had provided concrete recommendations for FIFA’s best course of action, but since announcing in April 2023 that it would move forward by focusing on a dedicated entity to tackle abuse cases in football, FIFA had caused concern by making vague, public calls for global unity while neglecting transparent stakeholder communication.⁶⁷⁵

Kat Craig, who was a member of the interim steering committee that published the June 2023 report, is highly critical of FIFA’s failure to follow through on its pledge. “It is profoundly remiss of FIFA to have benefited from multiple press moments where they purported to tackle the issue,” she told FairSquare.⁶⁷⁶

“Then, after extensive input from many people, most notably and damningly, victims and survivors who spent hours for free supporting this initiative, to fail to even update them. What I suspect is going to happen is that FIFA will not create an independent and external entity, but somehow maintain power in-house and control over it in-house, which totally defeats the point.”⁶⁷⁷

In October 2024, the director of the Sports Rights Alliance, Andrea Florence, told FairSquare that since the publication of the June 2023 report FIFA had been “completely silent” about its plans.⁶⁷⁸

“FIFA has raised expectations of survivors of abuse, including those who spent significant time in this consultation process – promising that systemic reforms would take place but has so far failed to deliver. After years of delay, FIFA has a responsibility at the very least to provide an update on where the development of the Entity now stands, most especially to survivors.”⁶⁷⁹

Football insider Joanna is familiar with FIFA’s work on safeguarding and told FairSquare that in her view FIFA has “deprioritised” the safe sport entity, and she expressed profound concern at the consequences of ongoing inaction on its part.⁶⁸⁰

674 Ibid. p. 21.

675 Sport and Rights Alliance, “[Seeking Update on FIFA Safe Sport Entity Status and Timeline](#)”, (19 July 2023).

676 Kat Craig, remote interview, (16 July 2024).

677 Ibid.

678 Email from Andrea Florence to FairSquare, (10 October 2024).

679 Ibid.

680 Joanna (real name withheld), remote interview, (3 July 2024).

“In some cases, players have been placed back in danger because FIFA are unprepared to sanction abusers. The human damage is really insidious, not only directly to survivors, but also to other players who know they could be abused – whether it’s psychological, emotional, all the way up to sexual – and nothing will happen. When players enter the system, they know abusers will be protected. The human cost of that, the ripple effect on people globally – it’s impossible to describe how horrific it is.”⁶⁸¹

5.3.2 Gabon

FIFA’s actions in relation to very serious allegations of sexual abuse in Gabon raise further questions about its ability to tackle abuse in the game and its commitment in that regard. In December 2021, Romain Molina and Ed Aarons reported allegations that Patrick Assoumou Eyi, a former coach of Gabon’s under-17 boys’ team, had raped, groomed and exploited young players.⁶⁸²

Days after the publication of the December 2021 *Guardian* article, Eyi was arrested in Gabon on suspicion of allegedly sexually assaulting hundreds of children.⁶⁸³ In early February the following year, the BBC reported that four more Gabonese football insiders had been arrested in relation to the allegations. Despite this, the Gabonese football association, Fegafoot, insisted that it was capable of handling an independent internal investigation into the matter. FIFPRO rejected this and called on FIFA to take over the investigation. In response, FIFA stated, “FIFA can confirm that the matter is being handled in line with FIFA’s Code of Ethics.”⁶⁸⁴ At the time, the code set out that FIFA could only handle an investigation itself when a case “has not been investigated and judged ... by the relevant judicial bodies of the association concerned”.⁶⁸⁵ Although this wording has been removed from the 2023 edition of the code, that edition still places limits on FIFA’s competence to initiate investigations independently and prevents the Ethics Committee from intervening in situations where the confederation or member association has started its own investigation. The code states: “The Ethics Committee is competent to decide on matters affecting players, coaches or any other official bound by this Code where said conduct does not fall under the competence of any confederation or member

681 Ibid.

682 Romain Molina and Ed Aarons, “Patrick Assoumou Eyi, leading football coach in Gabon, accused of raping boys”, *The Guardian*, (16 December 2021).

683 AFRICANEWS with AFP, “Gabon’s football coach arrested for sexual abuse of under-age boys”, (21 December 2021).

684 Piers Edwards, “Gabon: Fegafoot insists it can investigate alleged paedophilia in football”, *BBC Sport Africa*, (3 February 2022).

685 FIFA, “Code of Ethics 2020 edition”, (2020), article 30.2, p. 24.

association, where no formal investigation has been initiated by the competent confederation or member association 90 days after the matter became known to FIFA, or where the relevant confederation or member association agrees with FIFA to confer the competence regarding the relevant matter on FIFA.”⁶⁸⁶

In April 2022, Gabonese authorities arrested the president of Fegafoot, Pierre-Alain MOUNGUENGUI, on charges of failing to report allegations of abuse.⁶⁸⁷ MOUNGUENGUI had been elected to a third term as Fegafoot’s president just five days earlier.⁶⁸⁸ The following month, five months after the initial publication of the allegations, FIFA’s Ethics Committee opened formal proceedings against Gabonese football officials charged with sexual abuse. It also extended the provisional ban imposed on Patrick Assoumou Eyi, and issued provisional bans to three other Gabonese football officials.⁶⁸⁹ MOUNGUENGUI was not among those banned.

In September 2022, *The Guardian* reported that CAF president Patrice Motsepe visited MOUNGUENGUI in prison where he was awaiting trial, and presented him with a pennant that read: “President Dr Patrice Motsepe to Mr Pierre Alain MOUNGUENGUI President Gabonese Football Federation. With our compliments”.⁶⁹⁰ During the same trip, Motsepe met with the country’s head of state, Ali Bongo, and MOUNGUENGUI’s case was among the major talking points between the pair. In response to the report, FIFPRO said it was “astonished to learn of the latest efforts by football’s most senior representatives in Africa to intervene in an ongoing criminal prosecution ... [this] is deeply concerning and shows a lack of respect and empathy for the victims and survivors.”⁶⁹¹

According to *The Guardian*, FIFA appointed an independent investigator to investigate the Gabon allegations at some point in the summer of 2023, and in November 2023 the investigator recommended that MOUNGUENGUI be suspended immediately pending further investigations.⁶⁹² FIFA’s child safeguarding toolkit states that “suspending the staff member or volunteer from his/her duties while

686 FIFA, “Code of Ethics Edition 2023”, (December 2022), p. 24.

687 Ed Aarons and Romain Molina, “Gabonese FA president charged in connection with investigation into alleged sexual abuse”, *The Guardian*, (28 April 2022).

688 Ed Aarons and Romain Molina, “Gabonese FA president charged in connection with investigation into alleged sexual abuse”, *The Guardian*, (28 April 2022).

689 FIFA, “Ethics Committee opens formal proceedings against Gabonese football officials charged with sexual abuse”, (3 May 2022).

690 Ed Aarons and Romain Molina, “African football head criticised for visiting Gabon FA president in jail”, *The Guardian*, (1 September 2022).

691 Ibid.

692 Ed Aarons and Romain Molina, “FIFA yet to act on investigator’s advice to suspend president of Gabon’s FA”, *The Guardian*, (19 January 2024).

an external investigation takes place should be standard practice.”⁶⁹³

At the time of writing Mounquengui is still the president of Fegafoot and a member of the CAF executive committee. In January 2024, FIFA said that “since the matter is ongoing, we strongly reject any claim that FIFA is not acting upon allegations or information it has received so far in relation to this case.”⁶⁹⁴ Mounquengui attended the 2024 FIFA Congress, held in May in Bangkok.⁶⁹⁵

Kat Craig sees wholesale reform of FIFA as the only solution, but argues that FIFA’s current power structure prevents this.

*“It’s possible to significantly reduce the risk of abuse in football, but it requires far greater accountability, transparency and diversity than at present. This is why FIFA has to be fundamentally overhauled. Many people in FIFA would like to see abuse ended, but they know the structural changes required to achieve this would ultimately reduce all of the perks and privileges they enjoy. That’s why they don’t change it, because it’s not in their self interest, and the politics of the organisation means that it’s really difficult to get elected into a position of power on a platform that would radically alter the situation.”*⁶⁹⁶

Craig’s comment speaks to the harms that flow from FIFA’s patronage network. The priority of the members of FIFA’s senior leadership is the maintenance of the status quo, and they will resist any initiatives that could upset the power dynamics that keep them in power. This precludes the organisation from taking what some within its (overwhelmingly male) senior leadership might consider as the radical (but which in this case are just the most basic) steps necessary to make the game as safe as possible for the people who play it.

Women’s football insider Joanna agreed. “There’s so much power at the very top of FIFA and it can’t be challenged. FIFA is the only body that can make significant change in the football industry and the only body that can stop significant change, and that self-contained, protected power is problematic. Particularly when it comes to cases of abuse, FIFA is not a dynamic organisation. Its systems are there to protect FIFA, not to protect players.”

The allegation here is not that FIFA has turned a blind eye to abuse or that it has failed to act in cases of abuse. On the contrary, it has launched investigations, banned officials, launched safeguarding toolkits, and led the way – very publicly

693 FIFA, “[Child Safeguarding Toolkit](#)”, (30 June 2019), p. 54.

694 Ed Aarons and Romain Molina, “[FIFA yet to act on investigator’s advice to suspend president of Gabon’s FA](#)”, *The Guardian*, (19 January 2024).

695 “[74e congrès de la FIFA: Pierre-Alain Mounquengui attendu à Bangkok](#)”, *L’Union*, (13 May 2024).

696 Kat Craig, remote interview, (16 July 2024).

– on consultations to create a safe sport entity. But when the risks are so serious and the consequences of abuse so profound, it is imperative that public commitments be backed up with genuine political will, and that FIFA dedicates resources to ensure it is taking steps commensurate with the risks. To take a very recent example, if FIFA was genuinely committed to safeguarding players it is inconceivable that a man like Pierre-Alain Mounquengui, who has been accused of the most serious failures to protect players under his charge, would have been allowed to attend the 2024 FIFA Congress.

6. A positive vision for FIFA



The football historian David Goldblatt has described football as “the most universal cultural phenomenon in the world”.⁶⁹⁷ Its social, economic and cultural importance is such that the United Nations in 2024 adopted a resolution declaring 25 May as World Football Day and outlining the game’s potential to serve as a tool for social progress.⁶⁹⁸

*“Football, as a prominent global sport, holds a unique position. Beyond mere recreation, it is a universal language spoken by people of all ages, transcending national, cultural, and socio-economic boundaries. This shared passion fosters a sense of community and national pride. Football’s broad appeal and accessibility make it a potent tool for promoting health and well-being. It has also served as a vital platform for advancing gender equality and empowering women and girls, both on and off the field. Moreover, football serves as a catalyst for social inclusion, fostering unity and breaking down barriers between diverse communities. It provides a space where individuals from various backgrounds converge to promote mutual understanding, tolerance, respect, and solidarity.”*⁶⁹⁹

Not only is FIFA squandering this tremendous potential, but its misgovernance has had profoundly negative consequences. As this report has detailed, the organisation has extracted billions of dollars from developed and developing economies alike, albeit with very different results, and its repeated failure to take basic steps to mitigate the very serious risks associated with its operations has resulted in a wide array of serious human rights abuses and other social harms. FIFA treats football as a commodity in a way that serves the commercial and political interests of a broad lineup of actors, not least the senior football officials in charge of FIFA and many other confederations and national associations. If FIFA were truly governed according to basic principles of accountability, democracy and transparency, football could serve the interests of players, supporters, communities and societies.

However, FIFA has repeatedly shown itself to be incapable of internal reform because its senior officials and a critical mass of its member associations are locked into a mutually dependent system of patronage that makes the organisation structurally resistant to internal reform. Only external regulation can impose the model of governance that will provide the foundations for FIFA to deliver on football’s potential and to prevent the organisation from causing more serious harm.

697 David Goldblatt, “The Ball is Round: A global history of football”, (Penguin Books, 2006).

698 United Nations General Assembly, “Resolution Adopted by The General Assembly on 7 May 2024: World Football Day”, (May 2024).

699 United Nations, “The Transformative Power of Football”, (May 2024).

This will not be easy, but it is possible, and the benefits would be far-reaching and hugely significant. Before addressing those, it is imperative to explain what effective external reform might look like and who has the power to impose good governance on FIFA.

On the question of the structural reforms that will yield good governance, it is not possible to just apply the same principles of governance that apply to corporate actors or charitable organisations, because FIFA is quite unlike most other organisations. It is a commercial rights holder, a development organisation, a competition organiser and a global regulator, all rolled into one. The necessary first step of any meaningful reform of FIFA – and the one that previous efforts at reform have all ignored – involves breaking up the FIFA patronage system. Development money must no longer be redistributed in such a way as to encourage the member associations' support for the President. Nothing meaningful can be achieved until that link is severed, if necessary via an institutional separation. Once this is done, it will be possible to transform FIFA into a truly transparent, democratic and accountable organisation.⁷⁰⁰

With regard to transparency, FIFA should publish key information on its operations, such as board minutes, financial statements and remuneration of high-level officials and committee members. The audited accounts of all of its member associations should be easily available on its website, enabling local journalists to hold their own member associations to account. The votes of delegates at the FIFA Congress should be public. FIFA should hold regular press conferences and the President should be required to regularly field questions from the international media. Its member associations should be bound by similar obligations. None of these basic measures are in place at present.

In relation to the democratic facet of good governance, there should be strict term limits for all executive positions and appropriate limits imposed on the FIFA President's power – anti-democratic mechanisms like the Bureau of the Council should be stripped out, and the organisation girded by democratic checks and balances. Democratic governance would ensure that all stakeholders have a say in the running of the organisation and in its decisions, and would likewise ensure that those who are under-represented, notably women, are given full voice. Mandatory quotas for women at all levels of governance, and

700 Much has been written about the application of principles of good governance to sport. See, for example, Arnout Geeraert and Frank van Eekeren (eds), "Good Governance in Sport: Critical Reflections", (Routledge, 2022). Also see International Olympic Committee, "[Basic Universal Principles of Good Governance Within the Olympic Movement](#)", (2022); Council of Europe, "[Promotion of Good Governance in Sport: Recommendation CM/Rec\(2018\)12](#)", (April 2019); EU Expert Group, "[Good Governance: Principles of Good Governance in Sport](#)", (September, 2013).

mechanisms to give formal standing to players and supporters, would make FIFA far more representative.

In relation to accountability, FIFA needs to further reform its Ethics Committee, significantly enhancing the transparency of its decisions and ensuring the President has no influence over who sits on the committee. FIFA should also support meaningful reform of the Court of Arbitration for Sport, which is not an effective check on the power of FIFA or other sports governing bodies.

With regard to the question of who or what can impose these reforms, Play The Game has been a key player in proposing possible solutions on how to reform sports governing bodies more broadly. In June 2023, Play The Game published the results of a detailed consultation process that involved nearly 200 investigators, policymakers, sports officials, athletes, investigative journalists, academics, members of nongovernmental organisations and consultants with the aim of designing “a framework and practical approach for an agency to protect sport from its own excesses and the threats from outside”.⁷⁰¹ That report built on many of the findings and propositions in a 2022 report commissioned by a member of the European Parliament, Viola von Cramon, and authored by the investigative journalist Grit Hartmann, which proposed the institution of a World Anti-Corruption Agency for sport, modelled on the World Anti-Doping Agency.⁷⁰² Hartmann’s assessment of the parlous state of sports governance in general echoes this report’s conclusions on FIFA:

*“Sports corruption thrives on the way officials are allowed to operate: They are accountable to no one. They are entitled to completely regulate their sports (while promoting them as businesses to earn billions), on the basis of an accepted autonomy. That is, without oversight. And they hold an almost mystical sway over policymakers around the globe, because they control an area so many people care about.”*⁷⁰³

Play The Game’s 2023 report offers detailed recommendations on how a World Anti-Corruption Agency could be formed, how it might function in practice and how it might be funded.⁷⁰⁴

Our report aims to strengthen the case for the institution of reform mechanisms such as the one Play The Game are proposing by setting out the evidentiary

701 Grit Hartmann, “[ClearingSport - Towards an agency countering crime and protecting integrity in world sport](#)”, *Play The Game*, (June 2023).

702 Grit Hartmann, “[Finding a Global Response to Corruption in Sports: An institutional approach to a persistent crisis](#)”, (July 2022).

703 *Ibid.* p. 2.

704 *Ibid.*

rationale for the external reform of one of the most powerful and harmful sports governing bodies. A recent FairSquare policy brief, a companion to this report, argues that alongside proposals for a World Anti-Corruption Agency, the option of pursuing reform via binding legislation deserves serious consideration. The policy brief, which was a collaboration with Jan Zgliniski – an expert in EU constitutional and internal market law, as well as sports law and policy – summarises the case for the EU to proactively regulate FIFA, and sport more broadly.⁷⁰⁵

Sport has become a transnational phenomenon of vital social, political and economic importance, and this calls for a transnational regulatory response, one which the EU can deliver. The EU is more immune to pressure exercised by sports governing bodies than individual states, whose teams and athletes can more easily be excluded from competitions. Its action has the potential to have a positive impact on sports governance beyond the boundaries of Europe, since EU laws can be formulated so that they apply to actors located outside the Union, as exemplified by the Digital Services and Market Acts whose reach extends to “big tech” companies based in the US. The size of the internal market encourages voluntary compliance of non-European stakeholders with European laws. This dynamic, which is called the “Brussels Effect”, could be brought to bear in sports regulation.⁷⁰⁶

Of course, as noted by Professor Stephen Weatherill, the question is therefore not *can* the EU regulate football, the question is *will* the EU regulate football, which in practical terms means can sufficient political pressure be applied to convince the EU to assume a proactive regulatory role. If it could, the potential benefits of effective external regulation, whether delivered via the EU or any other institution, are significant and far-reaching both in terms of the multitude of critical social issues they touch upon and their geographical scope. The vast amounts of revenue that FIFA can generate could be properly and responsibly redistributed to the associations with the most pressing football development needs, rather than doled out as a means of buying political support. Rather than demanding millions of dollars in tax exemptions for itself and its commercial partners, FIFA could assume some of the costs of World Cups and share some of the revenue with its hosts. Properly governed, FIFA could use its leverage over the hosts to insist on adherence to international human rights standards, rather than allowing hosts to use the cover of World Cups to violate and restrict people’s fundamental rights. FIFA could recruit financial auditors to ensure its member associations spend its development money properly and identify

705 Jan Zgliniski and FairSquare, “Laws for the Games: How the EU can reform sports governance”, (14 October 2024).

706 Ibid.

fraud or corruption, and engage sociologists, economists and development experts to work with World Cup hosts to ensure that there are costed plans to deliver promised social and economic benefits to all sectors of their societies. Properly governed, FIFA would take a progressive lead on the development of the women's game, instituting policies on gender equality and safeguarding, and fully resourcing associations to ensure the effective implementation of such policies. FIFA could develop progressive environmental policies to prevent the game from contributing to the climate crisis, an initiative that would, as a first step, rid the game of sponsorship from oil and gas companies or airlines.

All of this is possible and none of it should be considered radical or outlandish. The outlandish proposition is that an organisation characterised by such poor governance is in charge of something as important as global football.

Credits

This report was researched and written by Nicholas McGeehan, Usman Jawed and Marilyn Croser. Field research by Usman Jawed and James Lynch with support from Lehlogonolo Muthevhuli. Editing by James Lynch (FairSquare) and Helena Nowak-Smith (Editing de Luxe). Production assistance from Susanna Woodward. Any remaining errors are the responsibility of FairSquare. Cover art by @eoinryanart. Design by UTILE.