The particular world of sports scam, o particular mundo do embuste desportivo el particular mundo Del engaño deportivo

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Abstract
The world of fraud and corruption is a parallel universe in terms of functioning, but is articulated with the normal activity of society. They go unnoticed in many cases, and in others, the citizens ignore them, reason why they tend to persist and to gain colossal dimensions. Both phenomena extend from the economic, financial, social, environmental, fiscal, sports, among others.

The aim of this article is to identify some cases of sports fraud, particularly the recently publicized in media that, due to their popularization. They cause significant changes in the fight against fraud and corruption, both on the part of institutions and the laws and regulations in force, and of the procedures to be adopted to identify signs of achievement, as well as in the emergence of organisms capable of acting in the prevention of these phenomena.

The methodology used was the bibliographic review of articles published in scientific journals, having, in certain cases, chosen national journals of daily circulation, due to the specificity of the fraud, its actors and the way of disclosure and access of the information.

It was concluded that sports fraud and corruption occur in situations of bribery of referees and players with the purpose of manipulating game results, doping, sports betting to minors, buying voting in member elections for certain entities, in the choice of welcoming cities for major events or through the simple deliberation of top management, bribery of sports entities and leaders, violence, financial mismanagement, lack of respect for consumers, conflict of interest, etc. It is also concluded that the lack of regulation by the world public and political power creates the necessary conditions for the proliferation of the phenomenon that, in many cases, is associated with certain positions and public agencies. Global re-education is needed if the fight against fraud and corruption is to take effect.

Keywords: Fraud, corruption, sport, football

1. Introduction
Sport is also a social phenomenon (Joaquim, 2009) [35], a right consummated in Article 79 of the Constitution of the Portuguese Republic and, as defined by the European Charter for Sport (1992) [45], as a set of forms of physical activity that, according to one whether structured or unstructured, aim at improving the physical and mental state of the human being, favouring an increase in social relations and the acquisition of results.

For Pires (1998) [60] it is a form of leisure, education, health and professional achievement. Thus sport, because of its importance in human life, has led to the emergence of organizations, regulations, recommendations and other documents for the promotion of sport, such as the International Charter on Physical Education and Sport (1978), the European Charter for Sport (1992) [30], (1993) [8], the Declaration of Amsterdam (1997) [20], the Declaration of Nice (2003) [21] and the Treaty of Lisbon (2003).

Parallel to this is the growth of a sports market, not only in terms of popularity, but also in terms of practitioners, number of trophies, broadening of modalities and also in economic and financial terms, where proximity to the consumer is increasingly high. According to world monetary movement associated with sports events went from 107 billion dollars in 2006 to
145 billion dollars in 2015. This financial growth is accompanied by many scandals of fraud and corruption that, through athletes, agents, leaders or other players in the sports market disqualify the sport, the results obtained, the values involved in financial transactions, institutions that host the world sports modalities, etc. (Gomes, 2017) [31]. Situations of fraud and corruption begin to guide the daily activities of sports. However, either, when practiced may be the result of cultural influences, legal weaknesses, socioeconomic difficulties and ethical problems. Nevertheless, they are different things (Uplexis, 2016) [70]. The etymology of the word Fraud originates from Latin “fruas”, which advocates an action opposite to the assumption of truth, seriousness and conformity. Its definition in the Michaelis characterizes it as any act of bad faith that aims to deceive or deceive someone, and is considered a tricky lie. In the Infopedia Dictionary of the Portuguese Language fraud is an act of bad faith practiced for the purpose of deceiving or harming someone, being an act or behaviour that is unlawful and therefore punishable by law. The Pan American Health Organization states that fraud consists in doing something wrong in order to make financial or personal gains, while corruption comprises offers or receipts of values to unduly influence the actions of others. Someone who, in the performance of his duties, agrees to receive an undue advantage in the provision of a service describes the term corruption in the Infopedia Dictionary of the Portuguese Language as a practice of an unlawful act or omission contrary to the law or to the duties of a particular position. The International Olympic Committee (IOC) defines sports corruption as any form of distortion caused by any type of action considered illegal, unfair or unethical, based on regulations and other common international standards, such as those issued by the Committee International Olympic Committee (CIOC) in the Olympic Charter. Summarizing corruption is associated with the act of bribing, where all actors in the act are fully aware of what is going on, in fraud, we cannot say the same since there is a behaviour oriented to fraudulently deceive someone (Uplexis, 2016) [70].

Table 1: Examples of fraud and corruption

<table>
<thead>
<tr>
<th>Fraud</th>
<th>Corruption</th>
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<tbody>
<tr>
<td>Falsification of documents</td>
<td>Money laundry</td>
</tr>
<tr>
<td>Theft or identity creation</td>
<td>Election Corruption</td>
</tr>
<tr>
<td>Deviation of values</td>
<td>Trafficking of Influences</td>
</tr>
<tr>
<td>Theft and / or Theft</td>
<td>Insertion of false data into information systems</td>
</tr>
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Source: UPLEXIS, 2016 [70].

There are numerous examples of fraud and corruption like doping, manipulation of results, illegal sports betting, influence peddling, money laundering, bad governance, etc. (Valente, 2018) [77]. It is noted that much of the fraud and corruption carried out in the sports environment is mainly due to the fact that a professional athlete does not only have a reward for his work, but also with a much more attractive value, the representation of brands and products that are usually associated with the athletic results obtained by this athlete. Sports has become a commercial product, from sports retail, sponsorships, investments in infrastructures, to the athletes market, etc. According to the European Union (EU) White Paper it refers new threats and challenges such as commercial influence, exploitation of teenage players, doping, corruption, racism, gambling, violence, money laundering and other adverse activities in sports. The sports market moves millions (Valente, 2018) [77], and this has consented to the existence and growth of global fraud and corruption, particularly when associated with major events or the realization of infrastructures. According to recent estimates the sports industry represents about 0, 5% to 3, 7% of the European Gross Domestic Product (University of Football, 2016).

It is not surprising that the lack of ethics in sports has been worrying the legal entities and regents of the modalities being also a crosscutting issue to the governments of each country (Moreira, 2009). This is the reason why the International Financial Action Task Force (IFATF), which formulates anti-money laundering and anti-terrorist financing rules, has led the criminals to adopt new channels for laundering activities (Banco de Portugal, 2018) [9]. The development of information technologies, the globalization of financial markets, the precariousness of existing laws and regulations, the performance of fraud and corruption occur after its execution and not prophylactically, and the complaint is a privileged channel for its detection make the criminal phenomenon of fraud and corruption assume unimaginable dimensions (CMVM, s/d).

2. Sports Fraud

Fraud is an unlawful act or conduct carried out with the aim of deceiving someone from different players, from sports agents, referees, athletes, managers and other sports professionals (Valente, 2018) [77]. Nevertheless, there are countries that regard sports corruption as a simple mistake, which leads to wrong judgment, which causes victims, or an act that can transfer ownership of something to another by causing material damage to the proponent or to others (Prates, 2014) [62]. Many of the cases of sports fraud may be associated with other types of fraud, such as economic fraud, tax fraud, social fraud among many others (Faria, 2017) [27]. Fraud and corruption are a crosscutting problem to society (Faria, 2017) [27]. Appear everywhere and in multiple forms with much diversified effects. For Camacho (2014) [8], fraud and corruption derive from individual behaviour, from certain public policies, from everyday life, from diverse problems, but particularly from social complacency. This is why it is not surprising that it has repercussions worldwide in the following examples: buying votes for the choice of Olympic locations, match fixing in Portugal, Italy and Brazil, corruption in the Brazilian league, corruption in FIFA, lack of fair play, tax fraud cases of important football players such as Cristiano Ronaldo, Lionel Messi, Neymar Júnior, sports agents like Jorge Mendes, and several doping cases (Real, 2017 [64];
Pereira, 2017)].

Sports have been news because of media communications, articles and reports whose content refers to bribery, corruption, vitiation of results, etc. (Gomes, 2017) [31]. This is not because fraud and corruption are recent phenomena, because they have always existed (Prates, 2014) [63]. It should be noted that for corruption in sports was born in the year 338 BC during the Olympic Games of the old era when a fighter managed to bribe three of his opponents.

Nowadays, these issues are more debated because more and more the media have the power to alert and inform about their existence, about the means and the artifices used to achieve it (Real, 2017) [64]. Any case of fraud and corruption puts into question and relativize competitiveness, values and sports ethics (article 3 of Law 5/2007), respect for the adversary, sports truth, human rights among many other moral and social aspects (Prates, 2014) [63].

In Portugal, the Portuguese State, through the National Sports Ethics Plan hosted by the Portuguese Institute of Sports and Youth, aims to stimulate a set of initiatives inherent in sports, such as “truth, respect, responsibility, friendship, cooperation” among others. Cumulatively, the Code of Sports Ethics (2014) seeks to highlight loyalty and sports solidarity, to which Mendes (2011) adds transparency and neutrality.

2.1 The Capital Bleeding Case in Football

Money laundering is what we call to the situation of washing dirty money or money obtain from bad things, like gloves. Money laundering is the art of hiding money or any other type of asset that comes from some irregular source. The concept proceeds three stages, from the delivery of the illicit money to its (re) integration. The purpose of using the three steps is to obstruct the process of tracing the assets. The first step is known as placement. It seeks a means to allocate illicit money, either by buying goods or simple deposits usually in offshore. In 2017, a law is passed in Portugal that obliges the Tax Authority to disseminate statistics that include the total value and destination of the money transfers from Portugal to offshore. Between 2011 and 2015, some 100,000 million Euros have fled from the Portuguese entities’ eyes only on transfers to offshore companies. The biggest and main difficulty that fraud investigation units have is to track frauds that use offshore (Faria, 2017) [77]. Europe is a continent with multiple offshore options, and it adds to the problem of legal impunity, cumulatively with some deficits in computer systems to control illegal activities, money laundering, criminal economic networks, etc. Some of Europe's top offshore are placed in Andorra, Campione (Italy), Cyprus, Dublin (Ireland), Gibraltar (UK), Guernsey (United Kingdom), Man (United Kingdom), Jersey Liechtenstein, London, Luxembourg, Madeira (Portugal), Malta, Monaco, the Netherlands and Switzerland. Outside of Europe we find a multitude of other places, such as Tahiti (France), Anguilla (United Kingdom), Aruba (Netherlands), Bermuda (United Kingdom), Virgin Islands (United Kingdom), Cayman Islands, Montserrat (United Kingdom), Netherlands Antilles (Netherlands), Turks and Caicos (United Kingdom), Associated States of the West Indies (United Kingdom) and other Commonwealth places (Pimenta, 2010, 375) [59].

The second phase is concealment of resources. Here those involved are required to move assets electronically to different bank accounts and enter countries where bank secrecy laws are guaranteed. Besides this type of movement, some actors of the fraud acquire material goods like houses, cars or pieces of jewellery. It is at this stage that devious money is allocated to a sports entity so that they do not have to give it away in material goods and somehow get it back.

The third stage is called integration. It is based on a provision of a service by one corrupt entity to another with the same attribute.

In order to combat the use of offshores and control the phenomenon of fraud and corruption during the year of 2015, two directives fraud were published in Portugal, one concerning to the fight against money laundering (EU Regulation 2015/847 and EU 2015 directive/48), the other in relation to the entities covered by the measure: credit or financial institutions, auditors, external accountants, tax advisers, among other professionals in related fields (EU 2015/849 directive) (Barbosa, 2015 cited by Faria, 2017) [27]. At the international level, the International Financial Action Task Force (IFATF) has been set up. It is an independent intergovernmental body that develops and promotes policies to protect the global financial system against money laundering and terrorist financing (Banco de Portugal, 2018) [3]. The recommendations issued by the IFATF define the criminal justice and regulatory measures that must be implemented to combat global money laundering and counterterrorism financing (CMVM, s/d). These recommendations also include international cooperation and preventive measures to be taken by financial institutions and others such as casinos, real estate dealers, lawyers and accountants (Banco de Portugal, 2018) [17].

Particularly in the context of sports fraud, the world of football is extremely sensitive and can almost be said to be a very easy sponge to be used to allocate illicit money (Valente, 2018) [77]. It depends only on the conditions of each organization, its size, the main leagues of competition, players, agents, referees, infrastructures, etc. (Valente, 2018) [77].

The vulnerability of football lies in the permeability of its sports market, there are no major barriers to entry, the high number of fans, the relations of the leaders with members of the government, the number of transfers and the value of some of them, as well as those involved: athletes, agents, etc., television broadcasting rights, sponsors support, the retail market associated with football, ticket sales, unpredictability of results, etc. (Lusa, 2009) [42].

Although football is a recent sport, the large sums involved require rapid regulation and control over fraud and corruption, as it is a world of opportunities where the results of competitions are the culmination (Gomes, 2017) [31].

Nowadays the investment made in the world of football works on a logic pay-to-win, where the results obtained work in a winner-take-all market logic. That is, the athlete dominates the market if his income comparatively with their colleagues is higher than their individual income (Real, 2017) [64]. It will attract status, for you and your club, allowing rich individuals to invest in football to, among other things, gain control over betting, business, or contracts with local government, so they can launder money (Real, 2017) [64]. It is not surprising that the main investors in football, rich and influential personalities have nothing to do with sports, as is the case of oil owners (Real, 2017) [64].

According to the article published by the IFATF - Money Laundering and Terrorist Financing in the Securities Sector (2009) there are over twenty cases of money laundering through the world of football, ranging from money smuggling and money laundering (table 2).
A poor man migrated to the center of Mexico and 5 years later returns with a higher standard of living. In order to explain this, he said that he had in his possession some companies in the border area of the country. He bought a third division football team and moved her to a smaller city, pretending to do social responsibility. Companies with a low level of economic and financial solvency sponsored the team, but the investments made and the salaries paid were far bigger to similar teams. The purpose of the president was to make the club reach the main league to win the attention of major investors and thus manage to wash the money invested.

A man linked to the construction sector bought a football club becoming president of it. The club had several supporters of the local government, a profitable structure in the professional league in which it was. It main supporters were some government officials and politicians, whom the club president used to create empathy and gain influence in the allocation of public works.

Several people were often acquiring chips at casinos and the amount was so high that it awakened the curiosity of regulators. During the analysis, it was found that the chips were bought by a foreign citizen without any connection to the country and by players or direct family members of football players or coaches. The citizen approached distressed clubs, offering money to the club and the players in exchange for results. The bribe was completely recovered through the vicious results that he later bet on, thus laundering money obtained from crime. Another form of money laundering was for a club to pay large amounts of image rights to a player, who was not a media player and did not enjoy status to value his image despite having quality in the field. In this case, the club did not pay a high salary, but could bleed capital by paying for an image right, which the athlete does not enjoy. At the level of sponsorship and advertising agreements, professional football clubs receive a high capital movement in return for marketing. There is no illegitimacy, but a concern on the part of regulators for the amounts of money involved. In this case, we may be facing a desirable channel for money laundering, the action focuses on checking the accounts of the sponsors and the track of the amounts involved.

In the period from 2010 to 2014, Sandro Rosell was president of Barcelona. In 2017, he experienced one of the biggest money laundering scandals in Spanish football. The investigation around him began in the presumption of existence of a criminal organization, led by him, that charged illegal commissions on the image rights of athletes of the Brazilian football team, who were later transferred to offshores. His business in Brazil extended to various branches and had a partner in the company Alianto in his friend Ricardo Teixeira, former president of the Brazilian football confederation. The facts come from 1996 when Rosell made a 160 million dollar contract with Nike to equip the Brazilian team with the brand. Ricardo Teixeira imposed 15 million for this agreement. It was through Rosell that Ronaldinho Gaucho went to Barcelona in 2003, when he was already the vice president of the Catalan club. It was with Rosell in the presidency that Barcelona hired Neymar.

Ricardo Teixeira was forced to abandon the leadership of the Brazilian Confederation due to the suspicions of corruption. The signing of Neymar dictated the departure of Rosell from the Spanish club on the suspicion of corruption. He was imprisoned, and numerous attempts to release him were refused because of the presumption of escape, as the executive involved in football marketing needs to travel the world to carry on his profession.

The sponsors, being low-profit companies, allow us to understand that the president supported the club almost alone. This fact does not go unnoticed and begins to attract attention of the investigators. As the team moved up the division as early as the first year, it was discovered that the then president was a leader of a drug trafficking network.

In this type of money laundering, responsibility for the process is usually borne by the so-called “agents” of the athletes, but here lies in politicians, executives of the construction world and others.

The network was dismantled due to the trail of money having implicated them in the purchase of players.

It should be noted that gambling has different regulations in the various European countries, which makes monitoring and verification very transparent and heterogeneous. It is not even easy to take legal action against anyone who promotes this type of gambling or how to do away with this excellent vehicle for money laundering.

Source: Roseiro (2017) [68] and Cosme (2018) [18].

The cases set out in Table 2 are merely exemplary, but reveal how in the world of football motivations and forms of money laundering are one of the main forms of fraud and corruption (ownership of football clubs, the transfer market, player passes, betting activities, image rights, sponsorship and advertising agreements).

### 2.2 Operation Double Game: Corruption Sports in Portugal

One of the main forms of fraud and corruption happened in Portugal with illegal betting. Athletes are prohibited from betting on their own league and sometimes on the same sport. Mainly professional athletes are warned not to play because of the risk of being indebted and having to pay off debts. Another type of sports fraud related in part to illegal betting are the combined results. This type of fraud consists in the falsification of the result by any intervening party, and here the case of corruption of players, coaches or referees is inserted, for example to win a bet. There is also another typology known as combined play, which seems to be one of the most difficult situations to detect. It consists essentially of falsifying one of the aspects

<table>
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<tr>
<th>Country</th>
<th>Fraud/Corruption</th>
<th>Consequence</th>
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<tr>
<td><strong>Mexico</strong></td>
<td>A poor man migrated to the center of Mexico and 5 years later returns with a higher standard of living. In order to explain this, he said that he had in his possession some companies in the border area of the country. He bought a third division football team and moved her to a smaller city, pretending to do social responsibility. Companies with a low level of economic and financial solvency sponsored the team, but the investments made and the salaries paid were far bigger to similar teams. The purpose of the president was to make the club reach the main league to win the attention of major investors and thus manage to wash the money invested.</td>
<td>The sponsors, being low-profit companies, allow us to understand that the president supported the club almost alone. This fact does not go unnoticed and begins to attract attention of the investigators. As the team moved up the division as early as the first year, it was discovered that the then president was a leader of a drug trafficking network.</td>
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<td><strong>France</strong></td>
<td>A French couple was dedicated to buying players in South America, paying through offshores. The company was made up of an alleged FIFA agent who put the athletes in Europe and expected them to transfer so that the money from that transaction paid him the previous investment, laundering the money.</td>
<td>In this type of money laundering, responsibility for the process is usually borne by the so-called “agents” of the athletes, but here lies in politicians, executives of the construction world and others.</td>
</tr>
<tr>
<td><strong>Belgium</strong></td>
<td>Several people were often acquiring chips at casinos and the amount was so high that it awakened the curiosity of regulators. During the analysis, it was found that the chips were bought by a foreign citizen without any connection to the country and by players or direct family members of football players or coaches. The citizen approached distressed clubs, offering money to the club and the players in exchange for results. The bribe was completely recovered through the vicious results that he later bet on, thus laundering money obtained from crime. Another form of money laundering was for a club to pay large amounts of image rights to a player, who was not a media player and did not enjoy status to value his image despite having quality in the field. In this case, the club did not pay a high salary, but could bleed capital by paying for an image right, which the athlete does not enjoy. At the level of sponsorship and advertising agreements, professional football clubs receive a high capital movement in return for marketing. There is no illegitimacy, but a concern on the part of regulators for the amounts of money involved. In this case, we may be facing a desirable channel for money laundering, the action focuses on checking the accounts of the sponsors and the track of the amounts involved.</td>
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<td><strong>Spain</strong></td>
<td>In the period from 2010 to 2014, Sandro Rosell was president of Barcelona. In 2017, he experienced one of the biggest money laundering scandals in Spanish football. The investigation around him began in the presumption of existence of a criminal organization, led by him, that charged illegal commissions on the image rights of athletes of the Brazilian football team, who were later transferred to offshores. His business in Brazil extended to various branches and had a partner in the company Alianto in his friend Ricardo Teixeira, former president of the Brazilian football confederation. The facts come from 1996 when Rosell made a 160 million dollar contract with Nike to equip the Brazilian team with the brand. Ricardo Teixeira imposed 15 million for this agreement. It was through Rosell that Ronaldinho Gaucho went to Barcelona in 2003, when he was already the vice president of the Catalan club. It was with Rosell in the presidency that Barcelona hired Neymar.</td>
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of the game, without necessarily affecting the result and aims to produce a result in a particular type of bet, such as "minute of next warning".

Under the Double Game Operation in 2016 at the Leixões Sport Club (LSC), it was sought to combat corruption in sports as the results match in official football competitions. The investigation of this case was triggered by the National Anti-Corruption Unit of the Judicial Police (PJ), which resulted in the arrest of fifteen suspects in the commission of crimes of corruption and criminal association. From this investigation, there were suspicions of manipulation of results in games of the second league of Portuguese football in the matches between Oriental-Oliveirense and Oliveirense-Leixões.

Some of the suspects arrested, four represented the Oriental in the 2015/2016 season (João Pedro, André Almeida, Rafael Veloso and Diogo Tavares), four athletes representing Oliveirense colors (Luís Martins, Pedro Oliveira, Ansumane and Hélder Godinho) and two who were aligned with the Oliveira de Azeméis club (Moedas and João Carela), the president of SAD of LSC, Carlos Oliveira, as well as sports director Nuno Silva and former footballer Rui Dolores. As well as two elements associated with the Super Dragões, the "Aranha" and the Custodio (Palma, 2017) [55].

The results of the investigation indicated the existence of crimes of active and passive sports corruption, as well as suspected criminal association among those involved (Palma, 2017) [55]. Thus, the LSC manager was indicted for active sports corruption, due to the establishment of contact with Oliveirense players to ensure victory in the clash between the two clubs, and thus ensure the maintenance of the LSC in the second league. With regard to the Eastern-Oliveiran Game, there was a criminal association, which included Asian financiers and football players, who with financial bribes, vitiated the results, and generated profit in the sports betting market.

The PJ, in this case, used as the main means of proof the wiretaps through which it was possible to perceive that there were two divergent objectives. On the one hand, the director of the LSC, had the objective of paying fifteen thousand euros that would be distributed by the Oliveirense players, in order to guarantee the victory of the match in favour of LSC, allowing to guarantee the maintenance in the league (Palma, 2017) [55]. On the other hand, the Oriental-Oliveirense game raises suspicions of match-fixing in order to secure profit in the sports betting market in which bettors paid players to provide a less likely sports result because it provided a larger financial bet (Palma, 2017) [55].

Corruption cases are common, but this one in participating was innovative, in that the LSC used a sports athlete as a way to manipulate the outcome of the game. In this sense, another type of crime that constitutes a criminal innovation is evidenced, as regards corruption based on results-vitation, which had not previously occurred in the Portuguese sports context.

In a statement released by the Judicial Court of the District of Lisbon, it is revealed that athletes Hugo Grilo, Tiago Mota, Pedro Mendes, Tiago Costa, and Tiago Rosa were suspended from exercising their professional activity in teams of the first and second national football league and in the Portuguese championship (Palma, 2017) [55].

According to the newspaper Correio da Manhã (2017) [16], Tiago Mota and Hugo Grilo are indicted for passive corruption and criminal association in sports competitions, both in crimes in co-authorship. Pedro Mendes was nominated for the crime of fraudulent territorial sports betting. Tiago Rosas is suspected of six crimes of passive corruption and Tiago Costa for two crimes of corruption active in sports competitions. Bruno Mendes is suspected of six crimes of active corruption (Correia da Manhã, 2017) [16]. For the Leixões Sports Public Limited Company, it is proposed to prohibit participation in both the first and second Portuguese league and deprivation of the right to subsidies, supports or incentives by the State, local authorities and other public corporations for a period of not less than three years (Ribeiro, 2018) [60].

Now, in a reflexive perspective, it was concluded that the supervisory structures of football at the world and national level (Portugal) fail to prevent this type of situation, that the lack of salary and the lack of means of subsistence of the athletes involved, could determine the receptivity to these situations, and, finally, clubs that are financially dependent on external investment, sometimes allow the endorsement in these situations of default, in an attempt to save the club (Palma, 2017) [55].

2.3 The Fiscal Evasion Case of Football Players

This subject has gained great preponderance for being a subject that has been approached by the media, mainly because it has been brought to public accounts documents related to the players, coaches and football clubs. There has been an increase in anonymous complaints related to the practice of tax evasion. The main agencies that bring the documents to the public are, in most cases, WikiLeaks and Football Leaks. Due to the growth of these illegal practices, the Tax Authority is investigating 43 footballers, 7 Sports Corporations and 10 companies with indications of tax evasion only in activities related to football.

According to the publication of June 14, 2017, underlining that these investigations have been taking place for some time and are taking place within the framework of an initiative involving several tax administrations in Europe, where similar efforts will be made, and involves administrative cooperation in terms of information exchange with more than a dozen European and non-European tax administrations. This publication shows the importance of this issue, not only at national but also international level, where the participation and collaboration of other European and non-European entities are noted to demystify and solve this situation.

One of the most popular cases is that of Cristiano Ronaldo for news that spread when the International Consortium of Journalists had access to documents and information provided by Football Leaks. Since 2009, the number of women registered in off-trade has been around 60 million euros, related to advertising. Between 2009 and 2014, Ronaldo received 74.8 million euros to the image votes as Real Madrid player and another 75 million euros, referring to the period from 2015 to 2020. In the declaration of income of 2014, 22.7 million euros, broken down into two.

A survey found that Tollin Associates was a company based in the British Virgin Islands, which was made public to everyday income, in one of the 20 million annual value lower than that paid by their descendants are declared and taxed in Spain. According to Diário de Notícias, in its publication of December 3, 2016, the image rights of Multisports & Image Management (MIM), a company with links to Jorge Mendes and collaborating with Polaris Sports, were also based in Ireland and controlled by Jorge Mendes. Both companies eat the advertisers in the name of Ronaldo, receive the amounts
corresponding to the payment there of and, after deducted as commissions, the rest of the amount followed for a Tollin. Thus, money was lost on the road between Ireland and the Caribbean.

By 2010, there was a law called the "Beckham law" that had a transitional period that lasted until December 31, 2014, in which foreigners living in Spain would pay a lower rate on income earned in that country. Ronaldo, through Gestifute, handled the system in their own way, making Tollin pocket 74.8 million euros for exploiting the player's image rights, about 63.3 million euros were coming from abroad and 11.5 million euros came from Spain. Tollin was extinguished on December 31, 2014 and there was never any mention of it again in the face of the controversies circulating in the press.

In Spain, the case concerning non-resident income tax for 2011, 2012 and 2013 remains open, and for offshore cases, it seems to be forgotten.

Regarding the Argentine player, Lionel Messi, the situation was identical to Cristiano Ronaldo. Through the creation of a partnership in Panama, he and his father escaped taxes in the countries where the income was generated and where they had a tax residence. The income was related to the image rights, from that society, thus achieving the Spanish authorities. It is estimated that the debt to the Spanish tax authorities was in the order of 35 million euros, which resulted in a lengthy legal process, ending Messi for paying a figure set by the judge, replacing the sentence of 21 months in prison.

Apart from these players, the media for the same reasons have approached many others. Among the best known are the cases of Xabi Alonso, Neymar Junior, Javier Mascherano, Diego Maradona, among others. It is also worth mentioning the cases of coaches who went through the same problem of tax fraud, for example José Mourinho and clubs, like Barcelona. The common element to these players in the sports market is the use of offshore to distract and not declare the total income, especially when referring to the use of their image and brand.

2.4 The a Fraud: Case Involved In the Football World

In the official FIFA website, the organization defends common values of sport, such as respect, ethics, social and financial development of the regions, the fight against corruption and the valorisation of dignity. FIFA faced three cases of fraud: the first was Soccer City, the second was FIFA and its influence on the capital of nations, and third was the defeat of the people before the power of FIFA (The White Elephant).

The first case explores irregularities in transparency in the contest involving Soccer City contracts at the 2010 World Cup stadium in Gauteng (South Africa). There is evidence that in Johannesburg profits were made to win the FIFA World Cup World for a little-known company called National Stadium SA (NSSA). There have also been political failings in the tendering system by providing fertile ground in the face of serious conflicts of interest. The reconstruction of the main stadium of the World Cup cost approximately 180 million euros, has the capacity of 94000 audiences, an area of 11232 m² and consists of 228 suites, divided equally by the two levels.

The fraud and corruption implied in this case derives not only from the millions involved to win the reception of this sporting event, but also from the lack of transparency and accessibility in public tenders, but also because NSSA has a 10-year contract to manage Soccer City. This fraud and corruption seriously damaged other competing institutions, conflicts of interest and good governance of the South African state.

The second case concerns FIFA and its influence on the capital of nations, that is, corruption is a matter of day-to-day life for FIFA. Andrew Jennings provides a compelling account of how FIFA is organized to seemingly enrich some employees and keep them in perpetual power. The lack of transparency and accountability within the organization is identified as a factor of favouritism, and this disproportionate power leverages of FIFA to dominate nations that host sports events, governments in particular countries and profit making in their favour.

A real case occurred in 2001 when one of Vice Presidents Jack Warner led the Under-17 tournament in his homeland, Trinidad, naming himself chair of the committee. He constructed a budget that he himself approved, and chose a CEO who would give in to the most lucrative contracts for him and his children's companies, Warner and Daryan, in the fast food business to be distributed in the top five stadiums. In 2006, it was discovered that Warner would have diverted 5400 tickets from the world and sold them in travel packs, which is illegal, which earned him a value of about 500,000 pounds. He was warned by FIFA to abuse his position in the organization and not to act with integrity. In the same year, FIFA President Joseph Blatter abolished the previous commission and replaced it with one, but with less experience. It was decided to donate 750,000 euros to charity for compensate the damage caused, but no records of it were made increasing the lack of transparency in the actions of FIFA officials.

After 2006 World Cup, Daryll was given the task of collecting the proceeds of the event from tickets, television rights and sponsorships totalling some £ 3 million. This amount was promised by Daryll to the football team to prepare for the next World Cup to be held in 2010, but after the competition Warner accountant Kenny Rampsers lost some documents and made his accounting based on estimates and only on 1/3 of the money. The players complained through their lawyers, but Warner prevented them from playing again for the National Team, and without them Trinidad did not qualify for the World Cup. The players appealed to FIFA to arbitrate through their ethics committee, led by Lord Sebastian Coe, but FIFA stated that it was not their responsibility.

The third case is known as the defeat of the people to the power of FIFA, called White Elephant. The events took place at the Cape Town Stadium, which hosted two semi-final matches and cost about 4.5 million Rands. The stadium has the capacity of 70,000 people. However, others were equally requalified as for example the Newlands Stadium, Athlone Stadium, each with capacity for 45000 people, and one even built from scratch a new stadium the Green Point (capacity of 68000 seats). The amounts involved in these works amounted to about 405.5 million dollars.

Green Point was highly controversial because was not the least expensive alternative; it was the most expensive of six options, particularly in light of the cheaper Newlands requalification. However, the study carried out for the construction did not correspond to its execution leading to numerous eccentricities, and the taxpayers paid a high account when it was assumed that an economic and financial investment was made in the country that would make its economy profitable and, instead, an authentic white elephant was built that would endanger the living conditions of local
populations.

At the end of the process, the justification for the existence of fraud and corruption focused on the bureaucracy and the political sports principle. One of the ways to be a vehicle of sanctions will not be.

A large majority of the sports bodies such as the International Olympic Committee (IOC), the European Elite Athletes Association (EU ATHLETES), the Sports accord, FIFA pro World Players Union and European Lotteries.

3. Conclusion

The term corruption refers to something that subverts the order of regularity and to obtain a certain result by means other than the common ones. According to the Ministry of Justice (2007), corruption is the practice of any act or its omission, whether lawful or unlawful, against the receipt or promise of any compensation that is not due, for itself or for others. This problem is composed of four crimes, according to the Portuguese law nº 50/2007 of August 31, being: passive corruption, active corruption, influence peddling and criminal association.

Corruption is an obstacle to the normal functioning of institutions and jeopardizes the smooth relations between citizens and the public administration, as well as hindering the development of economies and the functioning of markets. In this regard, to combat corruption, legal instruments have been adopted. In 1990, in the Portuguese Law 1/90 of January 13, expressing the will to create legislation to prevent and repress any form of violence, doping or other forms of corruption. In 1991, this will be enforced through Decree-Law Nº. 390/91 of October 10, with the purpose of qualifying as crime the behaviour that affects the truth and loyalty of sports competition, because it was understood that this subject was an interest and which is revealed and manifested in the superior individuality of the interests of all those (supporters, sympathizers and spectators) who expect that public sports practice and the results of sports competitions will not be affected and falsified by fraudulent behaviour.

The Ministry of Justice (2007) reiterates that any citizen facing corruption situations may denounce and benefit from protection measures provided for the Portuguese Law 93/99 of 14 July, such as concealment of witnesses image and voice distortion), teleconference testimony, non-disclosure of identity and special security processes, when it is understood that life, physical or mental integrity, freedom or valuable assets are endangered, and also include the relatives of the witnesses and other individuals who are close to them. That being the case, there is no reason not to denounce, and in this way, we will be watching over the values that sports knows so well to provide.

Sport is an excellent vehicle for mobilizing countless people around the world and involves large sums of money and economic interests. For this reason, it suffers from these two diseases, the fraud and corruption that with its practice distort the sporting truth and the ethical sports principle. One of the ways of seeking to combat these social ills is to raise awareness and view and foster sports as a form of entertainment rather than as a form of a simple wealth creation.

In order to combat fraud and corruption, three key steps are required: identification of the problem, implementation of regulatory standards, and, finally, motorization by competent agents. The first and second steps have already been taken by the national state, but monitoring and enforcement of judicial consequences is necessary to reduce corruption and preserve the sports truth so that sports can continue to be a vehicle of values in excellence.

In order to support the fight or at least reduce the number and scale of fraud and corruption, it is necessary to strengthen and implement anticorruption measures in all government institutions, to increase information transparency, to ensure the protection of whistle-blower’s and to ensure greater and effective quality supervision so there is no space for fraudulent actions.

In December 2017, at a meeting of the International Partnership Against Corruption in Sports (IPACS), a platform composed of several CIOC stakeholders and other international sports organizations, governments and intergovernmental organizations, it was agreed to reinforce three actions to combat corruption in sports such as reducing the risk of corruption in acquisitions related to sports events and infrastructures, ensuring integrity in the selection of major sports events, with an initial focus on conflict of interest management and finally optimizing processes for compliance with good governance principles to reduce risk of corruption (IOC, 2018). These actions are very important because fraud and corruption in Europe alone represents a cost of about 120 billion euros per year and this amount only covers expenses for investigation cases of fraud and corruption, as well as other financial irregularities susceptible affect the interests of the European Community. The European Anti-Fraud Office (OLAF) (EU, 2015) was established in 1999, as fraud and corruption are two phenomena that are found in various sectors of our society and which, as a rule, proliferate in areas where there is a lack of transparency and control, and where there are substantial economic interests, which in turn lead to a parallel economy. The sports world is no exception, which is why different media report situations of bribery of referees and players to manipulate game results, doping, betting involvement, vote buying in member elections, choice of host cities or on top management decisions, bribery on sports entities and leaders, violence, financial mismanagement, lack of respect for consumers, lack of sufficient regulation by the public authorities, conflict of interest, etc.

Global re-education is needed if the fight against fraud and corruption is to take effect. Education will support prevention and cumulatively there is a need for coordination between sports bodies such as the International Olympic Committee (IOC), the Fédération Internationale de Football Association (FIFA), the European Elite Athletes Association (EU ATHLETES), the Sports accord, FIFA pro World Players Union and European Lotteries.

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