

**IN THE MATTER OF AN INDEPENDENT REGULATORY COMMISSION
OF THE FOOTBALL ASSOCIATION**

Before:

His Honour Phillip Sycamore CBE (Chair)
Christopher Stoner KC
Stuart Ripley

BETWEEN:

THE FOOTBALL ASSOCIATION

“The FA”

and

**LUCAS TOLENTINO COELHO DE LIMA
(KNOWN PROFESSIONALLY AS LUCAS PAQUETÁ)**

“The Player”

**DECISION OF THE INDEPENDENT REGULATORY COMMISSION IN RELATION TO
SANCTION AND REGULATORY COMMISSION COSTS**

Hearing (by video link) 17 October 2025

Appearances:

Jonathan Laidlaw KC, Amina Graham (instructed by FA Regulatory Legal) for the FA.

Nick De Marco KC, Kendrah Potts (instructed by Level Law) for the Player.

THE INDEPENDENT EXPERTS

INTRODUCTION

1. In our decision of 14 August 2025 (“the Liability Decision”), with which this decision should be read, we dismissed the four E5 charges, relating to alleged spot-fixing, and found proved the two F3 charges arising from the Player’s failure to comply with the requirements of Rule F2 in that in two FA interviews he offered “no comment” answers to the majority of the FA’s questions.
2. We reserved for further decision:
 - (i) The sanctions to be imposed on the Player in respect of the F3 charges.
 - (ii) The costs incurred by the Regulatory Commission pursuant to Regulation 52.2.
3. Both parties provided written submissions in respect of both sanction and costs. We convened for a remote hearing by video link on 17 October 2025 and heard oral submissions from counsel in relation to both sanction and costs.

SANCTION

4. Regulation 41 of the FA’s Disciplinary Regulations (“the Regulations”) deals with sanction and provides, where relevant, as follows:

“41 Save where expressly stated otherwise, a Regulatory Commission shall have the power to impose any one or more of the following penalties or orders on the Participant Charged:

41.1 a reprimand and /or warning as to future conduct;

41.2 a fine;

41.3 suspension from all or any specified football activity from a date that the Regulatory Commission shall order, permanently or for a stated period or number of Matches...

...41.8 expulsion from membership of the Association or an Affiliated Association

41.9 such further order or other order as it considers appropriate.”

5. Regulation 42 of the Regulations provides:

“42 In imposing penalties, a Regulatory Commission must apply any:

42.1 ...

42.2 mitigating and/or aggravating features, to include but not limited to the disciplinary record of the Participant and other factors that may be communicated by the Association from time to time.”

Regulations 43 to 46 of the Regulations deal with suspended penalties.

6. We recorded in the Liability Decision that at the interviews on 11 September 2023 and 10 November 2023 the Player attended and *“for a large part of those interviews his stance, on legal advice, was to answer ‘no comment’ to the questions posed.”* We also noted, based on the statement made by Leading Counsel on behalf of the Player at the first interview, that the Player did say that he was innocent, had no knowledge of any bets concerning him receiving yellow cards and had not passed on information of such matters to anyone. We also recorded that he indicated that he was prepared to answer questions once disclosure had been provided and that after his second interview, and before charges were brought, he provided a witness statement in which he set out the relationships he had with the respective bettors. We expressed our surprise that in the second interview the FA were apparently not interested in what the Player had to say, notwithstanding his stance, on legal advice, in the first interview. We note that in his submissions to us Mr Laidlaw KC sought to disagree with what we said about this in the Liability Decision.
7. We agree with the FA that Rules F2 and F3 are important rules, particularly as the FA does not have statutory powers of investigation or compulsion and that Participants cannot dictate the terms on which they disclose information in the course of an investigation.

8. We accept that the Player was acting on advice at all times but, nevertheless, as a Participant he has an obligation to respect and abide by the Regulations. A sanction must follow but, as we indicated in paragraph 945 of the Liability Decision, subject to submissions, we anticipated that the sanction would be at the lower end of the scale.
9. Having heard submissions for both parties on 17 October 2025 we remain of that view. Our starting point for sanction was a financial penalty but, for the reasons which follow, we have determined that the penalty will be mitigated to a reprimand, coupled with a warning as to future conduct.
10. The following factors persuaded us to depart from our starting point and recognise that the truly exceptional circumstances of this case justify a departure from the level of sanction which a Participant should ordinarily expect as a consequence of a Rule F2 breach:
 - (i) The Player, who has no legal training and has a limited knowledge of English, acted at all times on the advice of Leading Counsel appointed by his club. As we observed at paragraph 945 of the Liability Decision, we found that it would be fanciful to expect that he would not follow that advice.
 - (ii) As we have observed at paragraph 6 above, the FA were apparently not interested in what the Player had to say at the second interview when he offered to answer questions arising from the disclosure which had taken place after the first interview. In any event, the Player provided answers to the matters raised by the FA by his provision of a witness statement on 15 December 2023, thus in reality complying with the request for information. He had previously volunteered the production of his mobile devices for interrogation. Significantly, this was all prior to charges being brought and did not ultimately frustrate the investigation. No evidence of prejudice has been advanced by the FA. This case can be distinguished from other cases in which the non-cooperation continued.
 - (iii) The Player has a clean disciplinary record, to which we have regard pursuant to Regulation 42.2 (see paragraph 5 above).

(iv) The impact of a financial penalty on the Player would be significant. Although we have regard to the Player's substantial earnings, we recognise that the impact on him has already been weighty. In particular, we were informed that his legal and related fees arising from these proceedings are likely to exceed [REDACTED], none of which he is able to recover under the FA Rules, notwithstanding the dismissal of the E5 charges.

(v) The impact, both financial and in relation to his career, of the collapse of the likely transfer to Manchester City is a factor which we take into account, together with the impact of the proceedings on the mental health of the Player and his immediate family, and relationships with his wider family. The nature of the allegations in the E5 charges was extremely serious, as is apparent from what we say in the Liability Decision. We recognise that an element of the mental stress suffered by the Player included his realisation that, had the charges been found proved, his footballing career would almost certainly have come to an end.

11. Whilst none of those factors would, in isolation, have avoided a financial penalty being imposed, having regard to all of these circumstances we conclude that the appropriate and proportionate sanction is one of a reprimand and a warning as to future conduct and we so direct this.

12. Finally, in this section we mention the concern expressed by the FA in relation to deterrence and the possibility of other Participants seeking to avoid a sanction by citing reliance on legal advice. In making this submission the FA accepts that *"any sanction must remain proportionate to the facts of the case and must not be increased beyond a proportionate level to achieve the legitimate aim of deterrence"* (paragraph 13 of the FA's Submissions on Sanction and Costs dated 29 August 2025). We have made it clear (paragraph 10 above) that the circumstances of this case are truly exceptional and why we determine that a departure from the usual level of sanction is justified. Sanction is always a case-specific exercise; depending on a careful examination of all the circumstances by any Regulatory Commission. Financial penalties, including significant penalties, may be appropriate in other cases, as might be a sanction suspending a Participant pending compliance with Rule F2.

THE COSTS OF THE REGULATORY COMMISSION

13. Regulation 52 of the Regulations provides as follows:

“52 Save where otherwise provided, any costs incurred:

52.1 in bringing or defending a Charge will be borne by the party incurring the costs; and

52.2 by a Regulatory Commission, which are considered by the Chairman of the Regulatory Commission to be appropriate, may be ordered to be paid in full or in part by either party (such costs may include, but are not limited to, the costs of the Regulatory Commission and related expenses).”

14. The FA in its submissions to us accepted that, in light of the decision to dismiss the E5 charges, it should bear the burden of the majority of the costs of the Regulatory Commission but maintained that the Player should bear a proportion, which it suggested should be in the order of 25%.
15. The FA drew our attention to the fact that both parties agreed for the hearing to take place at the IDRC and that an adjournment was required at the request of the Player to enable an additional witness to give evidence.
16. On behalf of the Player, it was submitted that the FA also sought to introduce further evidence during the hearing and that the fact of the adjournment should have no bearing on the decision in relation to costs.
17. It was pointed out on behalf of the Player that the bulk of the work undertaken both in preparation, at the hearing and in closing submissions related to the E5 charges with only a small amount attributable to the F3 charges. The Player's submission was that no costs order should be made against him.

18. We are satisfied that it is appropriate for the Player to bear a proportion of the costs. Although we have identified substantial mitigation in determining sanction and have taken into account the financial impact in that regard, recognising that he is unable to recover any part of his own legal costs, the fact remains that the F charges were contested throughout and there was an adverse finding against the Player in respect of both of those charges. It follows, therefore that the Player must bear responsibility for a proportion of those costs.
19. We recognise that the overwhelming majority of the costs of the Commission related to the E5 charges. A precise mathematical approach is neither practicable nor necessary. Against the background of the submissions of the parties and our own knowledge of the detail and conduct of the case, we have concluded that it is appropriate to direct that the costs of the Commission are to be paid in full and apportioned between the parties with 90% payable by the FA and 10% by the Player.
20. This decision is subject to the relevant Appeal Regulations.

DETERMINATION

Sanction

21. We impose a reprimand and a warning as to future conduct.

Costs of the Regulatory Commission

22. We direct that the costs of the Regulatory Commission are to be paid in full and to be apportioned as to 90% payable by the FA and 10% by the Player.

P. Sycamore

His Honour Phillip Sycamore CBE (Chair)
For and on behalf of the Regulatory Commission

London, UK
28 October 2025



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