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Research Article

Beyond the Playing Field: Examining the Legal Implications of Athlete Conduct

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Abstract

The commercialization of modern sport have transformed athletes into influential public and economic actors whose conduct extends far beyond the playing field. Consequently, athlete behaviour now attracts intense legal scrutiny across multiple legal regimes. This paper examines the legal implications of athlete conduct by analysing how financial misconduct, criminal and quasi-criminal liability, regulatory discipline, and digital behaviour intersect with contemporary sports law. It explores issues of tax compliance and financial transparency in light of high-profile prosecutions, highlighting the involvement of domestic tax authorities and international regulatory standards. The paper further interrogates the application of criminal law to on-field and off-field conduct. In addition, it evaluates the role of sporting bodies and regulatory institutions in enforcing codes of conduct, anti-doping rules, and anti-corruption frameworks, often operating alongside national legal systems. Finally, the study considers the emerging challenges posed by digital misconduct and media responsibility in the age of social media. Overall, the paper argues that athlete conduct is governed by a complex, multi-layered legal framework that reinforces accountability, preserves the integrity of sport, and shows that sporting excellence does not confer immunity from the law.

Keywords

Athlete Conduct, Sports Law, Regulatory Compliance, Tax Evasion, Sports Governance, Criminal Liability

1. Introduction

'Tax Fraud: Cristiano Ronaldo risks five years jail term,' [1] a BusinessDay headline that once sounded impossible, now mirrors the growing reality that even elite athletes are not insulated from legal scrutiny. No one would have imagined that one of the most celebrated athletes of this generation could stand trial before a state court. His alleged crime, tax evasion, illustrates a wider problem: modern sports have evolved into a structured global system where the conduct of athletes, both on and off the field, attracts significant legal consequences. From Ronaldinho's passport scandal [2], to NBA players leaving the court without authorization, the landscape of sports law vis-à-vis athlete conduct continues to expand. Thus, across global sporting arenas, the behaviour of athletes has evolved into a major subject of legal and regulatory concern.

2. Financial Misconduct and Tax Compliance

Over time, financial misconduct has become one of the

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most prominent legal concerns in contemporary sports, driven largely by the immense commercial value of elite athletes. Modern athletes earn far beyond their club salaries. Commercial streams such as sponsorships and image rights alongside operational income create a complex financial structure that attract intense regulatory scrutiny. Hence, financial misconduct arises where athletes intentionally or negligently breach fiscal obligations through tax evasion, false declarations, concealment of income, or the misappropriation of funds received from clubs, sponsors, or national federations. In global sports where income is earned across continents, the tax game is just as complex as the competition.

In 2023, LaLiga reported that the professional football industry alone contributed an impressive €8.39 billion to the Spanish Treasury. [3] This reveals the immense fiscal significance of sports to national economies even amid rising concerns over individual cases of tax evasion. Thus, tax authorities in major sporting jurisdictions such as Spain, Italy, the United States, and the United Kingdom increasingly monitor athletes who channel earnings through offshore companies or promotional entities. While most fans are acquainted with the athleticism on display, only few are privy to the intricate legal obligations and vulnerabilities that quietly shape an athlete's career behind the scenes. In 2017, Lionel Messi and his father were convicted in Spain for failing to pay about €4.1 million in taxes linked to offshore companies used to manage the player's image rights. [4] Similarly, the golf icon, Jim Thorpe, was sentenced in 2010 to one year in federal prison after pleading guilty to failing to pay over $2 million in taxes between 2002 and 2004. [5] These patterns of tax non-compliance by high-profile athletes reflect the complex intersection between personal financial conduct and the obligations imposed by national tax laws.

Moreover, the legal framework governing such misconduct extends beyond domestic tax law. International standards, including the OECD Base Erosion and Profit Shifting (BEPS) guidelines and anti-money laundering regulations, impose obligations on athletes and sporting organizations to ensure transparency and lawful reporting of cross-border income.[1] [6] Non-compliance can expose athletes to multi-jurisdictional liability, where one may be subject to prosecution in multiple countries due to residency rules or income sources abroad. Consequently, the legal implications of financial misconduct are multi-dimensional: criminal, civil, contractual, and regulatory.

In the same vein, the implications of athlete conduct also extend into the domain of criminal and quasi-criminal liability.

3. Criminal and Quasi-Criminal Liabilities

The intersection of criminal law and sports has long been recognised, particularly where participatory violence or rule breaches result in injury. Historically, the 19th-century case of *R v Bradshaw* illustrates early judicial reasoning: the court held that a football player is generally not liable for injury if acting within the rules of the game, but unlawful intent that foreseeably causes serious harm constitutes criminal liability. [7] This position was reaffirmed in *Moore's Case*. [8] Modern sports law continues to examine both the athlete's mens rea and the nature of the act in determining liability.

High-profile incidents demonstrate these principles. In ice hockey, Todd Bertuzzi's 2004 hit on Steve Moore caused severe spinal and head injuries, leading to criminal charges of assault, probation, game suspension, and a civil settlement. [9] Footballer Luis Suárez has repeatedly attracted disciplinary and quasi-criminal scrutiny; his 2014 World Cup biting incident resulted in a four-month ban from all football-related activities, pursuant to *Article 48.1.d* of the FIFA Disciplinary Code. [10] Similarly, James Cotterill was prosecuted for grievous bodily harm after an intentional on-field assault, receiving both criminal sentencing and a regulatory ban. [11] Boxing provides another clear example: Luis Resto was convicted of assault and criminal possession of a weapon after his team illegally altered gloves, causing permanent injury to Billy Collins Jr., highlighting that premeditated rule violations with foreseeable harm constitutes criminal offences. [12]

In addition, off-field conduct is equally subject to legal scrutiny. Reckless driving, public intoxication, and other criminal behaviours committed by athletes have serious legal implications. For example, NBA star Zach Edey faced a misdemeanor charge for reckless driving after exceeding the speed limit. Also, George Best faced multiple criminal charges related to alcohol abuse and reckless driving. Similarly, Dani Alves 2024 rape conviction, though overturned in 2025, illustrates that athletes, despite their professional status, remain fully accountable under criminal law, and their conduct, both on and off the field, can trigger multiple layers of liability. With regards to criminal liability arising from athlete conduct, sport institutions such as the Federation Internationale de Football Association (FIFA), the National Basketball Association (NBA), *inter alia*, operates a quasi-judicial framework. [13] Hence, while they cannot prosecute crimes, they have disciplinary and ethical systems to sanction misconduct, maintain sport integrity, and collaborate with national legal authorities.

Together, these institutional mechanisms extend into regulatory discipline and conduct standards.

[1] The OECD Base Erosion and Profit Shifting (BEPS) Project comprises 15 Action Plans designed to prevent multinational enterprises and high-net-worth individuals from exploiting gaps and mismatches in international tax rules to shift profits to low- or no-tax jurisdictions. Of particular relevance to professional athletes are the measures promoting greater transparency in cross-border financial arrangements, preventing treaty abuse, strengthening transfer pricing rules, and requiring country-by-country reporting by multinational groups.

4. Regulatory Discipline and Codes of Conduct

Professional athletes are subject not only to national criminal law but also to internal disciplinary frameworks established by clubs, leagues, and governing bodies. Club rules typically govern day-to-day behaviour, including punctuality, training obligations, and adherence to team policies, while league disciplinary panels address breaches that affect competition integrity. Violations such as leaving the bench mid-match, violent conduct, or unsportsmanlike behaviour can result in fines, suspensions, or permanent bans. [14, 15]

A fortiori, regulatory oversight extends to broader issues, including doping, match-fixing, and betting. The World Anti-Doping Agency enforces strict liability for banned substances, meaning athletes can face suspensions, disqualification, and reputational damage even absent intent. In 2003, WADA issued the World Anti-Doping Code which is the foundational document for harmonizing anti-doping policies across all sports globally.[2] [16] In 2021, former Juventus and Manchester United midfielder, Paul Pogba was found guilty of doping violations and subsequently banned for four years. [17] Similarly, Cyclist Floyd Landis was found guilty of using performance-enhancing drugs during the 2006 Tour de France, resulting in disqualification, a two-year suspension, and the stripping of his title.

In addition, match-fixing and betting violations, monitored by FIFA, UEFA, and national associations, can trigger criminal investigation as well as sporting sanctions. 1n 2024 the Football Association (FA) charged Newcastle's Sandro Tonali with 50 alleged gambling offences and issued a 10-month ban. [18] Given the preponderance of online betting, the *Convention on the Manipulation of Sports Competitions*, adopted in 2014, aims to prevent, detect, and punish match-fixing in sports.[3] [19] Match-fixing is not limited to gambling; it also includes manipulating eligibility. An example was when Spain was stripped of their intellectual disability basketball gold medals shortly after the 2000 Summer Paralympics, when it was revealed that ten of twelve members were without disability. [20]

It is pertinent to reiterate that the growing influence of FIFA, NBA, IOC, IBA, WADA, etc, demonstrates that athletes operate within a multi-layered legal oversight. These organizations possess the authority to investigate, adjudicate, and sanction breaches of conduct, often in parallel with national legal proceedings. This often leads to a form of 'double jeopardy' where an athlete is punished by the state and again punished by their employer.

5. Digital Misconduct and Media Responsibility

It is undeniable that digital misconduct has evolved into a significant legal frontier in sports, as athletes' online identities now form an integral part of their public personas. Defamatory or harmful online statements can expose athletes to civil liability in tort for libel, as well as criminal sanctions under cyber-harassment, hate-speech, or telecommunications laws. Beyond state liability, clubs and leagues increasingly discipline players for violating digital-conduct clauses embedded in employment contracts and codes of ethics. In February 2020, former Tottenham Hotspurs player, Dele Alli posted a Snapchat video appearing to mock a man of Asian appearance during the coronavirus outbreak. The FA charged him with breaching Rule E3(1), which prohibits insulting or disreputable conduct, and further classified it as an "Aggravated Breach" under Rule E3(2) because the post contained an implied reference to race and nationality. [21]

6. Conclusion

From the football pitches of Brazil to the basketball courts of the United States, from the golf courses of Scotland to the Olympic arenas across the world, one truth remains constant: the measure of an athlete is not found solely in goals scored, titles won, or records broken, but also in the integrity with which they live. As this article has demonstrated, the legal implications of athlete conduct extend far beyond the playing field. Whether manifested through doping, tax evasion, violent conduct, corruption, match-fixing, gambling offences, or reputational misconduct in the digital age, athletes increasingly operate within a complex web of domestic laws, international legal instruments, and sporting regulations. Consequently, the distinction between on-field performance and off-field behaviour has become increasingly blurred, with misconduct in one sphere often producing significant legal and professional consequences in the other.

Abbreviations

NBA	National Basketball Association
OECD	Organisation for Economic Co-operation and Development
BEPS	Base Erosion and Profit Shifting

[2] The World Anti-Doping Code, first adopted by the World Anti-Doping Agency in 2003 and revised periodically (most recently in 2021), is the core legal instrument of the global anti-doping regime. It harmonizes anti-doping rules across sports and jurisdictions by establishing uniform standards on prohibited substances and methods, testing and investigations, results management, sanctions, appeals, and the responsibilities of athletes, sporting organizations, and governments.

[3] The Convention on the Manipulation of Sports Competitions (the Macolin Convention) is the first legally binding international treaty specifically addressing match-fixing and sports competition manipulation. Adopted by the Council of Europe in 2014, it establishes a comprehensive framework requiring States to criminalize competition manipulation where appropriate, regulate sports betting, facilitate information-sharing among public authorities, law enforcement agencies, betting operators, and sports organizations, and strengthen international cooperation in the investigation and prosecution of match-fixing offences.

FIFA	Federation Internationale de Football Association (International Federation of Association Football)
CAS	Court of Arbitration for Sport
GFA	Gibraltar Football Association
WADA	World Anti-Doping Agency
UEFA	Union of European Football Associations
FA	The Football Association (England)
IOC	International Olympic Committee
IBA	International Boxing Association
GDP	Gross Domestic Product
PGA	Professional Golfers' Association

Author Contributions

Kolade Akinniyi: Conceptualization, Data curation, Formal Analysis, Investigation, Methodology, Project administration, Resources, Visualization, Writing – original draft, Writing – review & editing

Conflicts of Interest

The author declares no conflicts of interest.

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Biography



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