

Sweden

Karl Ole Möller

NORDIA LAW

REGULATORY

Governance structure

1 | What is the regulatory governance structure in professional sport in your jurisdiction?

The right to participate in clubs and societies is guaranteed by the Swedish Constitution. Sport in Sweden is historically organised as an independent voluntary movement (generally known as the Scandinavian or Nordic model). The sports movement has been entrusted with the task of organising sports in Sweden with considerable freedom, but with the help of substantial financial support from the government.

Local sports clubs are the foundation of the sports movement. There are more than 20,000 local sports clubs registered as non-profit associations with the purpose of organising sports activities, having elite sports and 'sport for all' under the same umbrella.

The Swedish Sports Confederation is the unifying organisation at the national level, consisting of 71 special sports federations and 21 district sports federations, which organises more than 250 different sports and 20,000 sports clubs. Membership is only admitted to non-profit associations. The Swedish Sports Confederation supports its members and, in an official capacity, represents the whole sports movement in contacts with the authorities. Throughout the country, clubs are organised according to two principles: one geographical and one linked to the sport. The geographical organisation takes the form of district sports federations, while particular sports are organised into special sports district federations and special sports federations. The Swedish Sports Confederation has its own 'supreme court', the Supreme Sports Tribunal. The tribunal deals with appeals against legal decisions handed down by the sports federations.

The sports clubs hold participating licences to take part and compete in sports activities arranged by their respective special sports federation. The sports clubs are allowed to transfer these rights to a wholly or partly owned limited liability company under certain conditions; for instance, that the sports club holds the majority of the votes at the shareholders' meeting of the limited liability company (the 51 per cent rule) and that the limited liability company is prohibited from transferring the sporting rights to a third party. Many sports clubs with elite professional sports activities, such as the top-level clubs in football and ice hockey, have used this opportunity to have their elite teams in a separate legal entity, which may attract financial investors from private business. So far, only one of these limited liability companies has listed its shares on the public market.

The supreme authority of sports in all Olympic matters is the Swedish Olympic Committee. It comprises 35 national Olympic sports federations (about half of the special sports federations mentioned above) as well as 12 federations of sports recognised by the International Olympic Committee.

Protection from liability

2 | To what extent are participants protected from liability for their on-field actions under civil and criminal law?

According to the statutes of the Swedish Sports Confederation, sanctions can be imposed on member organisations and individuals (including participating athletes). Athletes bind themselves contractually to comply with the rules of their club, their special sports federation, the Swedish Sports Confederation and the relevant regulations from international sports governing bodies.

An athlete's civil liability (non-contractual liability) is governed by the Tort Liability Act (1972:207) and case law. Athletes may be held liable for damage or injury caused to other athletes, officials, spectators, etc, when the athlete acts intentionally or negligently. Liability is evaluated on a case-by-case basis in light of the athlete's obligations resulting from legislation and the sports governing body's sport-specific rules.

Athletes have normally accepted the risks inherent in the specific sport. In some sports, violence is a natural part of the exercise, such as boxing. However, violence between athletes may constitute a criminal case even in sports where more violence than normal is allowed and some actions can by juridical argumentation be given criminal liability. If a clear distinction cannot be found, an assessment of each sport itself needs to be done. As long as the athlete adheres to the relevant sporting rules, his or her actions will most likely not incur any civil or criminal liability. However, violence that takes place in a different part of the playing field than the game will meet with a greater risk of prosecution and conviction. Offences against personal reputation may also occur in the form of slander.

Sports-related violence and defamation cases are subject to public prosecution. Authorities will generally have to investigate criminal matters ex officio.

Doping regulation

3 | What is the regulatory framework for doping matters in your jurisdiction? Is there also potential secondary liability for doping offences under civil or criminal law?

The Swedish anti-doping programme is monitored by the Swedish Sports Confederation and its Doping Commission. The Regulations for Anti-Doping generally apply to all athletes who engage in competitive sports. All positive doping results are investigated by the Doping Commission, which decides whether the matter should be reported for disciplinary action. The primary instance of decision on disciplinary actions for all sports is the Doping Panel of the Swedish Sports Confederation. The decision may be appealed to the Supreme Sports Tribunal.

The Doping Act (1991:1969) covers certain specific doping substances that are criminalised: synthetic anabolic steroids, testosterone, growth hormones, and chemical substances, which enhance the production or release of testosterone and its derivatives or of growth

hormones. These substances may not be imported, transferred, manufactured, offered for sale, etc. Anyone wilfully breaking the Act will be sentenced to a maximum of six years' imprisonment.

Financial controls

4 | What financial controls exist for participant organisations within professional sport?

Several sports governing bodies have established club licensing systems to ensure that the clubs have an adequate level of financial stability, management and organisation, a suitable sporting infrastructure, and well-equipped and safe arenas. Club licensing systems mainly occur within the elite levels of team sports, such as ice hockey and football. The regulations provide for sanctions to be taken against clubs that exceed spending within a set budgetary framework. Swedish clubs competing at an international level must also comply with the criteria set out by international sports governing bodies, such as UEFA's Club Licensing and Financial Fair Play Regulations.

Salary caps (or wage caps) have not been implemented in Swedish professional sports so far. The club licensing systems render help to control the costs of teams and will most certainly have an impact on the salary costs as well. Generally, salary and other employment benefits are subject to individual negotiations between the sports club and the athlete.

DISPUTE RESOLUTION

Jurisdiction

5 | Who has jurisdiction over the resolution of professional sport disputes in your jurisdiction, and how is this determined?

The use of arbitration is the preferred method of dispute resolution in the Swedish sports sector. Athletes bind themselves contractually to comply with the rules of their club, their special sports federation, the Swedish Sports Confederation and the relevant rules from international governing bodies. The sports federations, clubs and athletes are obliged to follow the internal judiciary instances of the sports governing bodies and to finally resolve disputes by arbitration. Most special sports federations have their own arbitration board. Under certain circumstances, the Supreme Sports Tribunal deals with appeals against sport-related decisions and disciplinary sanctions handed down by the special sports federations. The Supreme Sports Tribunal also serves as the second instance of appeal for decisions made by the Doping Panel based on the Regulations for Anti-Doping.

In the absence of an agreement to arbitrate, the public courts have jurisdiction over all disputes outside the specific rules of the sport, such as disputes related to commercial agreements or marketing practices, as well as civil and criminal liability cases.

A public court may not, following an objection of a party, rule on an issue that, pursuant to an arbitration agreement, shall be decided by arbitrators. A party must invoke an arbitration agreement on the first occasion that it pleads its case on the merits in the court. In such a case, the court will dismiss the legal proceedings, unless the arbitration agreement is invalid.

Enforcement

6 | How are decisions of domestic professional sports regulatory bodies enforced?

An arbitration award is enforceable as a court judgment (the Enforcement Code (1981:755)). An enforceable award must be in writing and signed by a majority of the arbitrators.

Court enforcement

7 | Can the decisions of professional sports regulatory bodies be challenged or enforced in the national courts?

There are no established principles in Sweden regarding when the public courts can examine and decide on lawsuits in relation to decisions of sports governing bodies; for instance, decisions on membership issues or disciplinary sanctions. Generally, the public courts are very restrictive with challenging decisions from sports governing bodies and there are very few court cases on this issue. However, a public court may set aside a decision from a sports governing body if the decision involves substantial financial consequences for the parties involved, or if the decision is based on obvious unreasonable circumstances, such as discrimination because of race or religion.

SPONSORSHIP AND IMAGE RIGHTS

Concept of image rights

8 | Is the concept of an individual's image right legally recognised in your jurisdiction?

Swedish law recognises an independent right to protect an individual's name or picture against exploitation in commercial contexts by the Act (1978:800) on Names and Images in Advertising (the Names Act). The Names Act gives fundamental protection against commercial use of an individual's name or picture in marketing without the explicit permission of the individual. Anyone who intentionally or with gross negligence violates the Names Act may be liable to a fine. The person whose name or picture was used is entitled to reasonable compensation for the infringement. If the violation was intentional or negligent, the infringer shall also pay compensation for other damage suffered by the individual. A criminal action for violation of the Names Act may not be brought by the public prosecutor unless there is a complaint from the injured party or a prosecution is necessary in the public interest.

Commercialisation and protection

9 | What are the key legal considerations for the commercialisation and protection of individuals' image rights?

Top athletes would be well advised to protect their image rights with enforceable intellectual property rights, such as trademark registrations. The Trademarks Act (2010:1877) is the primary legislation governing trademarks in Sweden. Sweden is also an EU member state and has implemented the EU Trademark Directives. Sweden is also a party to several international agreements regulating trademarks, such as the Madrid Protocol. EU trademarks are recognised in Sweden, as well as international trademark registrations administered by the World Intellectual Property Organization designating Sweden.

A trademark can be registered in the Trademark Register kept by the Swedish Patent and Registration Office. Protection is valid for 10 years and can be renewed for an unlimited number of consecutive 10-year periods. Individuals or legal entities can register Swedish trademarks. The owner of the mark can bring an action against anyone making unauthorised use of the mark. A name or logotype that is subject to trademark protection grants exclusive rights to the proprietor and prevents all third parties from unauthorised use of the name, or any sign confusingly similar with that name, within the course of trade. A trademark may consist of words, signatures, symbols or patterns, provided that the signs are distinctive.

A trademark may be assigned or licensed. Licensing of a trademark in Sweden is mainly governed by the agreement between the rights holder and the licensee.

10 | How are image rights used commercially by professional organisations within sport?

As far as team sports are concerned, clubs pay their players typically for training and playing on the field under an employment contract and against a salary. In addition, clubs can normally use a player's image right (eg, physical characteristics, name, personal likeness) to generate revenue from sponsoring and merchandising agreements. In most major team sports, the player is obliged to participate in the club's advertising and sponsor activities to a reasonable extent and without any extra compensation. The club is often entitled to use the player's name and picture in advertisements, etc. The playing contracts will normally restrict the player from carrying out personal advertising work in the club's kit or using the club's intellectual property, and also from entering into personal endorsement agreements that may conflict with the club's existing sponsors. The precise restrictions will depend on the terms of the playing contract (and in some cases the applicable collective bargaining agreement). The playing contracts normally include provisions that the player, before agreeing to any personal endorsement deal or promotional activity, must ensure that they notify or obtain the required approval of their club.

Individual athletes may have similar obligations, for instance athletes who compete for the national team in competitions such as the World Championships or the Olympic Games. The individual athletes should ensure that their personal endorsement agreements include clauses that ensure they are not deemed to be in breach of contract by virtue of observing the rules and regulations of the national team or any national or international competition in which they compete.

Morality clauses

11 | How can morality clauses be drafted, and are they enforceable?

In individual sponsorship agreements, sponsors of athletes might protect themselves against serious sporting offences, such as doping and match-fixing. In many cases the sponsors go further and seek protection with the use of a morality clause, with which the sponsor protects itself against moral issues such as infidelity, alcoholism, gambling and other behaviour on the part of the athlete that does not reflect the sponsor's brand values.

To be enforceable and effective, the morality clauses must be both precise and comprehensive, and must provide a sponsor with flexibility when it comes to how the sponsor wishes to deal with incidents. A right of termination will usually be required, but also a right of suspension and a right to withhold future payments, fines or an indemnity for costs incurred by the sponsor. The clause may also require the athlete to cooperate with the sponsor in managing any scandal and immediately inform the sponsor of any material incident that may constitute a breach of the clause. A sponsor may also seek to include a right for the reimbursement of any bonuses that have been paid. In some cases, the sponsor agreements include a 'reverse' morality clause enabling the athlete to terminate the agreement if the sponsor or the brand suffers reputational damage.

Restrictions

12 | Are there any restrictions on sponsorship or marketing in professional sport?

In addition to the general advertising rules established in the Marketing Act (2008:486), there is special legislation that applies to the advertising of specific products and services, such as alcoholic beverages, tobacco products and gambling and betting services.

The marketing of alcoholic beverages is highly restricted under the Alcohol Act (2010:1622). All permitted advertising of alcoholic beverages

(greater than 2.25 per cent alcohol by volume) must meet a particular level of moderation (ie, it must not be intrusive, insistent or encourage the use of alcohol, and not be aimed at people under the age of 25). Advertising of alcohol on television and radio is banned (the Radio and Television Act (2010:696).

The Tobacco Act (1993:581) bans all forms of tobacco advertising in relation to sport events.

The marketing of gambling services is strictly prohibited in Sweden under the Lotteries Act (1994:1000), except for two selected companies, controlled or owned by the state. These companies have a statutory obligation to prevent abuse or crime, as well as harmful social and health effects of gambling and betting.

In addition to the above, the Swedish Sports Confederation, the special sports federations and the sports clubs may have internal rules on sponsorship and acceptable marketing.

BRAND MANAGEMENT

Protecting brands

13 | How can sports organisations protect their brand value?

Improving technologies and global appeal have created an array of new opportunities for the participants in sports (principally governing bodies, clubs and players) and brand protection is therefore important. The key element of this is the effective protection of intellectual property rights that inform, enhance and identify the brands that they represent. Trademarks need to be registered in the trademark registry to be sufficiently protected (see 'Commercialisation and protection'). They can either be assigned, or their usage can be granted through licences. The sports organisation should proactively and reactively protect its brands in new and existing markets, and be aware of both the opportunities and the risks of online markets and social media.

14 | How can individuals protect their brands?

See 'Commercialisation and protection'.

Cybersquatting

15 | How can sports brands and individuals prevent cybersquatting?

Swedish law does not specifically regulate the right to domain names. The Internet Foundation in Sweden is responsible for the Swedish top-level domain, .se. Disputes regarding cybersquatting are solved by alternative dispute resolution. For .se, alternative dispute resolution is administered by the World Intellectual Property Organization.

Media coverage

16 | How can individuals and organisations protect against adverse media coverage?

The Swedish press, radio and television have considerable freedom within the framework of the Freedom of the Press Act and the constitutional right of freedom of speech. However, individuals and organisations are under certain circumstances protected from unwarranted suffering as a result of publicity.

The Press Ombudsman (PO) and the Press Council (PON) are independent self-disciplinary bodies, handling complaints on the editorial content of newspapers and magazines, and their websites. PO, the investigating authority in the process, handles complaints from individuals and organisations who feel unfairly treated by the press. The complainant must be personally affected and identified in the text (eg, by name, photo or other identifiable information) with offensive or

otherwise damaging information about them. The complaint must be submitted within three months of the publicity. If the PO finds that a publication is subject to criticism, the case will be submitted to the PON for review and decision. If the PON decides that the publication should be criticised for breaching press-ethics rules, the restitution for the complainant is that the newspaper shall publish a statement of the PON decision in the newspaper or website, depending on the form of the original publication. The newspaper is also obliged to pay a fee to the PO and the PON as necessary.

The Swedish Press and Broadcasting Authority handles complaints with regard to radio and television.

BROADCASTING

Regulations

17 | Which broadcasting regulations are particularly relevant to professional sports?

Broadcasting agreements are regarded as the most valuable source of revenue to the rights holders, and the development of the internet and other media as additional broadcasting media will have an impact on the business of broadcasting in the coming years. There is no specific legal framework for the exploitation of broadcasting rights. Swedish law does not recognise independent proprietary rights to an event per se. However, the event organiser or rights holder can protect and commercially exploit the various commercial rights in the event through agreements regarding the entry to the event. These rights allow the rights holder to exclude unauthorised persons or media from the venue. Other important rights derive from the Swedish Copyright Act, which provides protection of related rights (or neighbouring rights) of the producer, allowing the reproduction and distribution of recordings, and allowing the broadcasting organisation to retransmit and distribute its broadcasts. Broadcasting rights in many high-profile sports are sold collectively by the special sports federation or the league, such as the Swedish Hockey League, on behalf of its member clubs.

Restriction of illegal broadcasting

18 | What means are available to restrict illegal broadcasting of professional sports events?

See 'Regulations'.

EVENT ORGANISATION

Regulation

19 | What are the key regulatory issues for venue hire and event organisation?

The sports event organiser can usually protect the sports event and the commercial rights to the event through a combination of real property law, contractual provisions, intellectual property law and tort law (see 'Regulations'). The event organiser often controls access to the venue in which the event is going to be held. The event organiser may restrict third-party access to the venue and ensure, through various agreements, that spectators and others admitted to the event are not entitled to benefit commercially from their attendance. The control over the venue is based on the laws of real property, contract and tort law. Tort law generally makes a trespasser of anyone who enters onto the land without permission, or enters with permission but then violates the terms and conditions of that permission. The event organiser can also protect and commercially exploit the various commercial rights in the event through agreements regarding the entry to the event (ticketing), sponsorship, broadcasting, merchandising, catering and hospitality, etc.

Ambush marketing

20 | What protections exist against ambush marketing for events?

There is no general legislative ban on ambush marketing in Swedish law, but insofar as the ambush marketing infringes protected trademarks, it may violate the provisions of the Trademarks Act, the general ban on marketing that violates good marketing practices or the ban against misleading advertising under the Marketing Act.

Ticket sale and resale

21 | Can restrictions be imposed on ticket sale and resale?

There is no specific legal framework prohibiting ticket touting, and it is a common phenomenon at online outlets. Ticket resale above face value is still legal in Sweden regardless of limitations imposed by the event organiser. Official ticket sellers have tried to prevent grey marketing by including a prohibition against reselling the tickets in its sale agreements or on the tickets themselves. Thus, reselling the ticket would be considered a contractual breach. Ticket quotas per customer and designating tickets for specified customers who can identify themselves have also been used to prevent grey market sales.

IMMIGRATION

Work permits and visas

22 | What is the process for clubs to obtain work permits or visas for foreign professional athletes, and coaching and administrative staff?

EU citizens have the right to live and work in Sweden without a residence permit or a work permit. If they can support themselves, they automatically have right of residence in Sweden.

Athletes who are non-EU nationals need to apply for a work permit to compete for a sports club. The Swedish Migration Agency grants work permits and decides on permanent residence permits. The Swedish Sports Confederation is the referral body for athletes, coaches and administrative staff seeking work permits in Sweden. The individual must apply for the work permit and the permit must be granted before entering Sweden. The hiring club must be a member of the Swedish Sports Confederation and a signed contract with satisfying terms regarding salary must be present. The Swedish Sports Confederation must also certify that the employment is essential for the positive development of the sport in Sweden. The work permit, if granted, applies for the duration of the contract and only for work in the club mentioned in the contract, however, it can only be for a maximum of two years. It can thereafter be extended for another two years. If the athlete changes club or employer during the first two years, a new work permit must be applied for. A decision on a work permit can be appealed within three weeks.

23 | What is the position regarding work permits or visas for foreign professional athletes, and coaching and administrative staff, temporarily competing in your jurisdiction?

Professional athletes, and coaching and administrative staff, can participate in international competitions in Sweden for a maximum of 90 days within 12 months without obtaining a work permit. However, non-EU citizens from certain countries may need a visa to travel to Sweden.

Residency requirements

- 24 | What residency requirements must foreign professional athletes, and coaching and administrative staff, satisfy to remain in your jurisdiction long term or permanently?

After four years with a work permit, a permanent residence permit may be granted. It is a requirement that the individual has been employed and worked during these four years.

- 25 | Do the family members of foreign professional athletes, and coaching and administrative staff, legally resident in your jurisdiction have the same residency rights?

The applicant's family (spouse, common-law spouse or registered partner and unmarried children under 21) may receive permits for the same period as the applicant. If the applicant obtains a work permit for six months or longer, family members can also obtain a work permit for the same period as the main applicant. To obtain a personal identity number, the intended stay in Sweden must be at least 12 months. If a permit is granted for fewer than 12 months, the person cannot register with the Swedish Population Register at the Tax Authority and is therefore not eligible for any Swedish social benefits. It is, therefore, important that they have sufficient insurance coverage for illness and accidents, etc.

SPORTS UNIONS

Incorporation and regulation

- 26 | How are professional sporting unions incorporated and regulated?

The Swedish sports sector is fragmented between some unions and employer associations with a very specific domain and others with a very general domain, and there is no unifying actor that represents the whole sports sector. Sweden's largest trade union, Unionen, handles the collective bargaining agreements for contracted players in football, ice hockey and other team sports, on behalf of players' organisations such as the Swedish Ice Hockey Players' Association and the Swedish Footballers' Association. The Employers Alliance represents employers in the non-profit sector and handles the collective agreements on behalf of the clubs' organisations, such as Svensk Elitfotboll and the Swedish Hockey League.

Generally, the collective bargaining agreement lays down a number of terms and conditions of employment for the athletes, as well as general rules concerning the work situation, such as paid leave during sickness, working hours, vacation and insurance.

Membership

- 27 | Can professional sports bodies and clubs restrict union membership?

Sports governing bodies and clubs may not obstruct the athlete from being a member of a trade union or take part in athletes' club council or other interest groups of athletes.

Strike action

- 28 | Are there any restrictions on professional sports unions taking strike action?

If a trade union or group of employees calls for a strike, it should first of all be determined whether the strike is lawful. It is not lawful if: (i) the strike is not officially ordered by the employees' trade union; or (ii) the trade union is bound by a collective bargaining agreement with the

employer. If the strike is not lawful, the employer may request that the strike is declared unlawful by a court. The employer may also claim damages from the participating employees or trade union. In addition, the employer may take action in the form of a lockout. If the strike is lawful, the employees' right to strike is protected by mandatory law. Thus, the employees cannot be terminated or subjected to other sanctions because of their participation in the strike.

EMPLOYMENT

Transfers

- 29 | What is the legal framework for individual transfers? What restrictions can be placed on individuals moving between clubs?

Swedish employment law is generally applicable to the relationship between clubs and athletes within all sports. It has been well established that athletes in the most commercialised team sports (eg, football and ice hockey) are regarded as employees. Many team sports prescribe that standard form contracts are to be used to govern employment relationships between clubs and players. The standard forms are set out by the governing bodies (such as the Swedish Ice Hockey Federation and the Swedish Football Association) following consultation with the body that represents the players in that sport. In some sports these standard employment contracts form an integral part of the collective bargaining agreement in place for that sport. Temporary (fixed-term) employments are generally allowed, up to a maximum of two years. Longer fixed-term employments have been agreed in the collective bargaining agreements (such as within football, which allows fixed-term agreements for up to five years). The individuals and clubs must adhere to the transfer restrictions set out by the governing bodies and the corresponding rules from international governing bodies, such as FIFA's Regulations on the Status and Transfer of Players and FIFA Transfer Matching System.

Ending contractual obligations

- 30 | Can individuals buy their way out of their contractual obligations to professional sports clubs?

Generally, fixed-term employment contracts may only be terminated upon expiry of the contract or by mutual agreement. Most athletes have a fixed-term contract without any provision regarding premature termination. This means that the parties cannot terminate the contract (or the athlete cannot switch club) before the fixed date, unless a material violation of the contract has occurred or if the parties mutually agree to terminate the contract. According to Swedish employment law, it is possible to terminate the employment relationship with immediate effect only if the employee or employer has grossly violated his or her liabilities according to the contract (such as criminal behaviour or doping allegations).

Welfare obligations

- 31 | What are the key athlete welfare obligations for employers?

The Swedish Sports Confederation works proactively with its member clubs to make sports in Sweden more socially responsible and sustainable by implementing regulations, guidelines and education related to, for example, doping, sports integrity, diversity, inclusion, athletes' health, insurance matters, sexual harassment and violence in the workplace. Most of these welfare obligations follow from Swedish law as well.

Young athletes

32 | Are there restrictions on the employment and transfer of young athletes?

Young athletes (under the age of 18) can enter into binding agreements (for example, a player's contract with a club) only with the consent of their guardians. The athlete and the club must adhere to the transfer restrictions set out by the governing bodies (eg, the Swedish Football Association) and the corresponding rules from international governing bodies, such as FIFA's Regulations on the Status and Transfer of Players, which prescribes that international transfers are only permitted for players over the age of 18, unless the individual player who is under 18 meets one of three qualifying criteria: (i) if his or her parents move there for non-football reasons; (ii) if he or she is from another country within the EU or EEC and aged between 16 and 18; or (iii) if he or she lives within 100km of the club.

33 | What are the key child protection rules and safeguarding considerations?

Minors in Sweden have limited legal capacity between the ages of 16 and 18. Minors can enter into binding agreements (such as a player's contract) only with the consent of their guardians. The minor may terminate the agreement with the club on his or her own and – if he or she is 16 – enter into a new player contract with another club without obtaining consent from his or her guardians. The minor or the guardian may terminate the player's contract with immediate effect, if this is necessary with regard to the minor's health, development or education. If the guardian has terminated the player's contract for this reason, the minor is not allowed to enter into any new agreement without the guardian's consent.

Club and country representation

34 | What employment relationship issues arise when athletes represent both club and country?

The right or obligation for an athlete to represent the national team differs from sport to sport. An elite ice hockey player has an obligation under the player's contract with the club to represent the national team if so required. In other team sports, the club has an obligation towards the athlete to make sure the athlete is available to represent the national team. Normally the club will pay the player wages and other fees even during the period when he or she is representing the national team.

Selection and eligibility

35 | How are selection and eligibility disputes dealt with by national bodies?

The principle task of selecting athletes to the relevant games and competitions lies with the club, the special sports federation or, in the run-up to major sporting events such as the Olympic Games, the Swedish Olympic Committee. The relevant eligibility and selection criteria differ from sport to sport and can include matters such as nationality, gender, age or results in certain specified competitions. In circumstances where disputes arise and athletes seek to appeal against the decision of the selectors, the rules governing the athlete's relationship with the club, the relevant special sports federation and the Swedish Sports Confederation's statutes set out the terms for the athlete's right of appeal. Decisions from the Swedish Olympic Committee may be appealed to the Court of Arbitration for Sport.

NORDIA

SWEDEN • NORWAY • DENMARK • FINLAND • LAW

Karl Ole Möller

karlolle.moller@nordialaw.com

World Trade Center
Kungsbron 1
PO Box 70389
SE-107 24 Stockholm
Sweden
Tel: +46 8 563 08 100
Fax: +46 8 563 08 101
www.nordialaw.com

TAXATION

Key issues

36 | What are the key taxation issues for foreign athletes competing in your jurisdiction to be aware of?

Payment of remuneration to non-resident athletes may be made on particularly favourable tax terms for a limited period of time in accordance with the rules of the Act on Special Income Tax for Non-resident Artists and Others (SFS 1991:591, A-SINK). The applicable A-SINK tax rate is 15 per cent. If the athlete frequently stays in Sweden during a continuous period of six months, he or she will generally be considered to be resident in Sweden. In such a scenario, the A-SINK tax would not be applicable.

A non-resident athlete who derives taxable income from Sweden must, as a rule, also pay tax in his or her country of residence. To avoid double taxation of the same income, Sweden has entered into double taxation treaties with other countries. Double taxation is generally eliminated through the credit method. Without any double taxation treaty, there is an apparent risk of double taxation.

UPDATE AND TRENDS

Hot topics

37 | Are there any emerging trends or hot topics in your jurisdiction?

The Swedish Sports Confederation and the Swedish Football Association have recently required betting companies to cooperate with the sports governing bodies to investigate match-fixing. Furthermore, the sports federations of all the Nordic countries have set up a joint task force to review the possibility of having a ban in one country extended to include a ban on participation in the same sport in any of the other Nordic countries. The joint task force will also review the possibilities of developing unified reporting systems between the countries.