



# REFORMING ITALIAN SOCCER

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## Background: the post-pandemic context and the need for a reprise

This paper presents a series of proposals and actions aimed at improving Italian soccer.

Reform or transformation of the system has been overdue for too many years. The pandemic crisis has made this delay even more evident. The data, reports and studies dedicated to the economic and financial fallout produced by the pandemic on both professional and amateur sports all converge in highlighting multiple negative effects<sup>1</sup>. Among the main ones were: bankruptcies and crises of clubs, sports associations and related businesses/companies; decline in employment, including permanent employment; decline in membership and sports practice (with socio-economic repercussions on the territory); decline in demand, with public disaffection, change in consumer preferences, user spending basket and budget allocation of companies; decrease in the economic value of commercial assets and reduced negotiating power; depression of the transfer market; capital impacts due to loss of capitalization and corporate value of companies (including in relation to the rights portfolio)<sup>2</sup>.

More generally, studies identify two aspects.

The first was the drastic drop in revenues, linked to the disruption of competitions and, in any case, the absence of ticketing, accompanied by a decline in sponsor revenue. As reported by the FIGC-PWC ReportCalcio 2022, in 2020.

pandemic containment measures led to a decline in revenues and employment, bringing the turnover generated by Italian sports from 95.9 billion to 66.3 billion (-30.9% while at the general level Italian GDP lost 8.9%). Employment fell from 389,000 in 2019 to 302,000 in 2020 (-22.3%). The hardest hit sector in absolute terms was sports associations and clubs, which saw their turnover fall from 40.2 billion in 2019 to 32.5 billion in 2020, a drop of 7.7 billion (-19%). Significant repercussions were also produced on the number of employees, which fell by 30,000 (from 189,000 in 2019 to 159,000 in 2020)<sup>3</sup>.

The second aspect is that the impact of the pandemic, in most sectors, but in sports and soccer in particular, has triggered a serious liquidity crisis. In professional soccer, this crisis has taken on particularly obvious traits, due both to the scale of losses (stadium revenues alone in the A, B, and Pro leagues have plummeted by nearly 60 percent from the 2018/2019 season to the 2020/2021 season); and to the traditional composition of club budgets, where the majority of expenditure items are wages and tax contributions, thus certain and nondeferrable payments. In all major European leagues, the percentage spent on wages ranges between 65 percent (Germany) and 90 percent (France) of total expenditures, and

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<sup>1</sup> See, for all, the FIGC-PWC ReportCalcio (<https://www.pwc.com/it/it/publications/reportcalcio/2022/doc/reportcalcio-2022-ita.pdf>) and Deloitte's *Annual Review of Football Finance* (<https://www2.deloitte.com/content/dam/Deloitte/uk/Documents/sports-business-group/deloitte-uk-annual-review-of-football-finance-2022.pdf>).

<sup>2</sup> FIGC-PWC ReportCalcio 2022, cited above, p. 179.

<sup>3</sup> *Ibid*, p. 184.

the data show how these values have increased due to the pandemic<sup>4</sup>.

In the face of this situation, sport in Italy has received very limited direct aid or relief from the state<sup>5</sup>. This is in contrast not only to what has happened in other countries, but especially to what the Italian state itself has been able to do for other sectors, such as cinema or live entertainment (which have also been affected by the closure of facilities and the limitation of audience attendance), where non-repayable contributions of more than 1 billion euros have been allocated (and rising to more than 4 billion euros if ordinary resources, also increased to cope with the pandemic, are also counted)<sup>6</sup>, or tourism (where the amount of ordinary and extraordinary contributions until March 2021 alone has exceeded 7 billion euros)<sup>7</sup>.

From March 2020 to the present, sport has basically benefited only from the general measures arranged for all businesses, which, however, have affected professional soccer to a very limited extent<sup>8</sup>. Nor can the general interventions provided to limit indebtedness and avoid recapitalizations, such as suspension of depreciation or tax breaks for asset revaluation, which some soccer clubs have realized, be technically framed as actual aid and injections of liquidity<sup>9</sup>.

In this respect, the size of the budgets of Serie A clubs has, for example, excluded the possibility of access to general relief for lost revenue, as this is reserved for entities with revenues up to 5 million euros (limit later raised to 10 million euros); however, while for some sectors, such as travel agencies and tour operators, dedicated measures were provided, with *ad hoc* funds of more than 600 million euros, to be able to also restore large groups or companies with budgets even greater than 50 million euros, this has not been the case for professional soccer.

This exclusion has also operated in the very rare cases in which the legislature has established sector-specific measures: for example, for the first partial subsidy for health care expenses incurred by professional clubs, budget limits were set that excluded most Serie A soccer teams. Looking at other sectors, however, such as film and audiovisual productions, for example, a tax credit of 100 percent of Covid expenses incurred was recognized, up to a ceiling of 400,000 euros per work, with no budget thresholds<sup>10</sup>.

The effects of the pandemic and the poorness of aid received by the sport, moreover, have weighed on an already suffering picture, as shown, for professional

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<sup>4</sup> Deloitte 2022 Annual Review of Football Finance, cited above, p. 9.

<sup>5</sup> This is noted by M. Bellinazzo, *Le nuove guerre del calcio. The business of corporations and the revolt of fans*, Milan, Feltrinelli, 2022, p. 119 ff.

<sup>6</sup> Measures taken by the Ministry of Culture and previously by the Ministry of Cultural Heritage and Activities and Tourism to counter the negative effects produced by the pandemic are listed here: <https://www.beniculturali.it/covid19>.

<sup>7</sup> The table with all measurements is available here: <https://www.beniculturali.it/covid19>. [https://media.beniculturali.it/mibac/files/boards/be78e33bc8ca0c99bff70aa174035096/Tabelle/Tabella%20COVID-19\\_Turismo.pdf](https://media.beniculturali.it/mibac/files/boards/be78e33bc8ca0c99bff70aa174035096/Tabelle/Tabella%20COVID-19_Turismo.pdf)

<sup>8</sup> A summary is given by M. Bellinazzo, *Calcio italiano Spa, tax installments and penalties for 600 million euros*, in *Il Sole 24 ore Sport* 24, November 27, 2022, p. 19 ff.

<sup>9</sup> Moreover, as M. Bellinazzo, *Calcio Italiano Spa*, cit. observes, these measures will produce the "negative reflex" of "burdening depreciation over time."

<sup>10</sup> Article 3, D.I. MiC and MEF February 4, 2021 - Implementing provisions on tax credit for film and audiovisual production companies under Article 15 of Law No. 220 of November 14, 2016.

soccer, by the data on Serie A presented by FIGC-PWC for the ReportCalcio 2022:

Dati chiave/Indici SERIE A	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Valore della Produzione	€ 2.146	€ 2.308	€ 2.299	€ 2.210	€ 2.414	€ 2.906	€ 3.071	€ 3.385	€ 3.038	€ 2.996
Costi Operativi	-€ 1.854	-€ 1.927	-€ 1.902	-€ 1.955	-€ 2.062	-€ 2.124	-€ 2.256	-€ 2.624	-€ 2.513	-€ 2.789
Ebitda	€ 292	€ 381	€ 397	€ 255	€ 352	€ 782	€ 815	€ 761	€ 526	€ 207
Ammortamenti e svalutazioni	-€ 523	-€ 546	-€ 537	-€ 543	-€ 518	-€ 629	-€ 713	-€ 871	-€ 1.088	-€ 1.097
Ebit	-€ 231	-€ 165	-€ 140	-€ 288	-€ 166	€ 153	€ 103	-€ 110	-€ 562	-€ 890
Proventi (oneri) straordinari e finanziari	-€ 40	-€ 12	-€ 11	-€ 85	-€ 63	-€ 89	-€ 106	-€ 75	-€ 95	-€ 102
Ebt	-€ 271	-€ 177	-€ 150	-€ 373	-€ 228	€ 64	-€ 4	-€ 185	-€ 657	-€ 992
Imposte	-€ 10	-€ 25	-€ 35	-€ 6	-€ 22	-€ 93	-€ 94	-€ 90	-€ 40	-€ 11
Risultato netto	-€ 281	-€ 202	-€ 186	-€ 379	-€ 250	-€ 30	-€ 98	-€ 275	-€ 698	-€ 1.002
Costo del lavoro p. tesserato/ricavi di vendita	65%	60%	58%	60%	61%	57%	55%	60%	66%	68%
Patrimonio netto/totale attività	6%	7%	5%	0%	2%	7%	9%	10%	11%	12%
Debiti finanziari/totale debiti	32%	32%	37%	42%	38%	38%	30%	31%	33%	35%

Nota: dati espressi in milioni

In Italy, it is also worth mentioning the drop in revenues - in soccer amounting to more than 100 million euros annually - caused, as of the end of 2018, by the ban on even indirect betting advertising (a measure that is, moreover, ineffective because the same ban does not apply in other European countries and so, in Italy, broadcasters transmit matches where such advertising is instead allowed, as is the case with English soccer).

Lastly, it should be mentioned that professional soccer, and in particular the Serie A, does not receive public subsidies, even from gaming and betting revenues (as is the case in other countries), despite the fact that soccer is the main "object" of this activity.

In this context, the suspension of tax compliance initially established by the 2022 Budget Law was the only measure specifically directed at helping the entire sports sector cope with the very serious liquidity crisis triggered by the pandemic.

In Italy, sports, and professional soccer in particular, do bring a very large amount of revenues into the treasury's coffers. Just look at the summary reconstructed by the ReportCalcio 2022 FIGC-PWC for the year 2019:





In order to launch a structured program for the revitalization of professional soccer in Italy, the Lega Serie A, with the work of its offices, the Reform Commission and all member clubs, has therefore drafted this document, which was discussed and validated by the Assembly on December 15, 2022, to be forwarded to the FIGC and the Minister of Sport.

The goal is to improve the quality of Italian soccer in every respect, sporting, cultural and economic-financial, while ensuring an increase in resources and a reduction in costs. Specifically, the reform package is based on three main concepts:

1. **infrastructures**, because the issue of sports facilities in Italy is a priority and urgent one;
2. **resources**, because there is an urgent need to both increase revenues and reduce costs;
3. **culture**, because the high formative, educational and social potential of soccer needs to be brought out, both by enhancing the role of youth and the women's sector and by strengthening the connection with schools.

The following are 10 areas of action and, for each, possible actions to be taken are given, for a total of 17 actions and a package of 8 legislative proposals. The 10 areas are:

- 1) The ordering of the leagues;

- 2) soccer infrastructures;
- 3) the enhancement of young people;
- 4) players' lists;
- 5) second teams;
- 6) women's soccer;
- 7) the Italian Cup and the Super Cup;
- 8) federal *governance*;
- 9) the game: proposals to FIFA and UEFA;
- 10) legislative proposals and actions with the EU.

## 1. The ordering of the leagues

The re-definition of the mission of the different professional leagues can no longer be delayed.

In particular, it is necessary:

- 1) To realize more effective mutuality mechanisms;
- 2) To ensure greater economic and financial sustainability;
- 3) To make the so-called parachute mechanism more efficient.

Proposals	Description
<b>1.1. More effective mutuality</b>	<ul style="list-style-type: none"> <li>To provide for more effective mutuality systems, especially in relations with other leagues, through a policy of redistribution of resources also related to the use of loan players from Serie A clubs.</li> </ul> <p>In particular, it is necessary:</p> <ul style="list-style-type: none"> <li>- To evaluate the size of enhancement premiums for Serie B and Lega Pro teams and link these premiums to the actual employment of loaned players;</li> <li>- To coordinate the loans of Under-23 youths with respect to the new FIFA rules (see Section 4.1);</li> <li>- To implement monitoring, reporting and verification systems on use of mutuality resources transferred from Serie A to other categories.</li> </ul>
<b>1.2. Greater economic and financial sustainability</b>	<ul style="list-style-type: none"> <li>To provide for greater financial viability of the lower categories, including by reviewing the total number of professional teams (100 is too high a number).</li> </ul> <p>All on the condition that the reform results in an effective reduction in overall costs.</p> <p>In any case, it is necessary to rethink and elevate the requirements for teams participating in professional leagues.</p> <ul style="list-style-type: none"> <li>To strengthen monitoring of overall costs, including by activating specific forms of control at the League.</li> </ul>
<b>1.3. Reviewing the so-called parachute</b>	<ul style="list-style-type: none"> <li>To make the so-called parachute mechanism more efficient. In particular, the system of levies operated by Serie B on clubs that relegate from Serie A should be amended or at least coordinated.</li> </ul>



## 2. The infrastructures of soccer

In the first half of 2022, the Lega Serie A formed an Infrastructure Commission and activated a lab to coordinate and assist clubs in implementing projects on facilities.

In March 2023, all dossiers for Serie A stadiums are ready. In these dossiers all useful elements are indicated in order to be able to accelerate the implementation of the projects.

Proposals	Description
<b>2.1. Soccer Infrastructure Project</b>	<ul style="list-style-type: none"> <li>• Activation of the soccer infrastructure task force, set up at Palazzo Chigi-Department of Sports at the end of July 2022, where to examine the files on stadiums prepared by the Lega Serie A and thus resolve procedural "knots" with public administrations;</li> <li>• Maximum support for Italy's bid dossier for EURO 2032.</li> <li>• Promotion of direct interventions in the energy efficiency and energy saving of facilities, including through forms of technical sponsorship;</li> <li>• Provide incentives and forms of rewards for companies that invest (tax credit) or have invested in sports centers and stadiums (with special attention to the development of the youth and women's sectors);</li> <li>• inclusion in national licenses, with gradualness, proportionality and reasonableness, of additional infrastructure requirements, especially with regard to the youth sector.</li> </ul>

## 3. The enhancement of young players

The Lega Serie A intends to significantly boost investment in the youth sector, both to ensure the growth of quality and value to Italian soccer and to support national teams.

Proposals	Description
<b>3.1. New Youth Leagues</b>	<ul style="list-style-type: none"> <li>• To provide for a mandatory number of trained players (24 months, according to UEFA parameters for the <i>Youth League</i>) in the lists of youth teams, including with</li> </ul>

	<p>regard to the 11 fielded. To this end, one should:</p> <ul style="list-style-type: none"> <li>- Reduce the number of outliers (up to max 3);</li> <li>- Take the criteria for lists provided by UEFA for the <i>Youth League</i> (14 formats) as a reference;</li> <li>• To review the Primavera 1/Primavera 2 format, carefully evaluating the pros and cons of the effects produced by the promotion/relegation mechanism for this league.</li> </ul>
<b>3.2. A Series U18</b>	<ul style="list-style-type: none"> <li>• Bringing the Under-18 league to the Lega Serie A, both to strengthen the young professional supply chain and to concentrate professionalism in the league in one location.</li> </ul> <p>In case of activation of second U23 team (see point 5), it would not be mandatory for Serie A clubs to have an U18 team.</p>
<b>3.3. Youth Finals</b>	<ul style="list-style-type: none"> <li>• To introduce and organize, together with the youth and school sector of the National Federation, a week dedicated to the Primavera <i>finals</i> and the entire youth sector, at a single venue, also scheduling meetings for the public and insiders.</li> </ul>
<b>3.4. School&amp;Football</b>	<ul style="list-style-type: none"> <li>• school-soccer project and scholarships, facilitating access to school-soccer for those without means, and working together with the FIGC to foster ways of greater social inclusion;</li> <li>• To enhance sports high schools (example of the experiences of Inter and Juventus);</li> <li>• To implement the agreement signed by the Lega Serie A in July 2022 with the Ministry of Education and the Department of Sports, through a program of targeted actions in different territories (also based on foreign experiences, such as the Premier League's <i>Primary Stars</i> program). In this perspective, it is important: <ul style="list-style-type: none"> <li>- To provide training days in schools, including with the presence of former players and coaches;</li> <li>- To strengthen initiatives and tournaments for schools (see the experience of the Junior TIM Cup);</li> <li>- To enhance, also in terms of communication, the social responsibility activities of Lega Serie A and the Clubs, with regard to both the educational and cultural mission and the fight against all forms of discrimination.</li> </ul> </li> </ul>

#### 4. The lists of players

In Italy, the composition of the so-called 25 list (17+4 trained in the club+4 trained in Italy), and in particular the total 8 players as the number of trained, corresponds to UEFA indications and to what happens in the main European leagues. Therefore, it is considered a priority to intervene on the youth lists and in general on the entire youth sector, at least on the over-16s (see point 3).

The most pressing issue in the management of players by Serie A clubs concerns the limit on the number of loans, because the national transposition of FIFA rules results in serious implementation difficulties. Above all, there is a need to enhance the loan system as a tool for the training and development of young players.

Proposals	Description
<b>4.1. New loan system</b>	<ul style="list-style-type: none"> <li>Reasonable implementation needs to be given to limits on the number of loans (FIFA rule in effect from 2022/23, capped at 8, then 7 in 2023/24 and 6 in 2024/25).</li> </ul> <p>This issue significantly impacts the clubs and should, however, be coordinated with the issue of player rosters and the role of other leagues in serving Serie A (see point 1).</p> <p>In any case, it is important not to have ceilings if training and investment in the youth sector are to be encouraged. Also in order not to disperse the clubs' assets, it is therefore necessary to have no limit on the loans of under-23 players.</p>

#### 5. Second teams

The second-team project is an effective solution to enhance young players and optimize clubs' player supply chain. However, the system introduced in Italy in 2018 has several rigidities that have allowed only one club to activate a second U23 team in Lega Pro.

An even more flexible model needs to be introduced, in line with what is happening in other European countries (see in particular the Spanish and German models)

Should a more flexible and effective model of second teams not be realized, an *ad hoc* league of under-23 second teams, on the English model, could also be considered. This is a model with pros and cons (there might be the issue of a lack of competitiveness and the absence of promotion/relegation), but such a possibility

should also be considered in case the reform of the leagues with the reduction of the overall number of professional teams (see point 1) is not realized.

The second teams project, therefore, aims to make this opportunity accessible to Serie A clubs, not on a mandatory basis. In case a second U23 team is activated, it would not be mandatory to have an U18 team instead (see point 2).

Proposals	Description
<b>5.1. Second teams project</b>	<ul style="list-style-type: none"> <li>• To significantly reduce the access <i>fee</i>;</li> <li>• To ensure certainty about enrollment (right to enroll if you choose to participate);</li> <li>• To recognize rights, both sporting and economic (including those derived from AV rights, except for the mutuality share derived from Serie A), to second teams as other teams in the Lega Pro league;</li> <li>• To allow more flexibility in the use of players between the first team and second team, in both directions, modeled after other countries (Spain). For example, provision should be made for " players who have more than 50 Serie A appearances but have a background in the club's youth sector to play;</li> <li>• for infrastructure, the criteria for entry of second teams of A clubs should be less strict (e.g., as to capacity);</li> <li>• in the event of relegation of second teams, they should be allowed to play in an amateur league so as not to see all their resources wasted.</li> </ul>

## 6. Women soccer

It is important to implement the three-year development program drawn up by the Lega Serie A (LNPA Assembly on 6/30/2022).

The issue of audiovisual rights and the need to identify an organizing entity for the competition pushes for the creation of an autonomous women's league, as has already been done in other European countries (e.g., France).

From this perspective, the Serie A League can play an important role in facilitating and accompanying the path so that economic and financial sustainability is achieved.

This topic does not affect all Serie A teams, and the project is built to make the women's movement self-sustainable. It therefore also becomes important to be able to continue relying on public funding, as has happened in other European

countries (this is the case in Spain). This is why we call for the extension of the dedicated state fund for at least three years, including by increasing its resources (see Section 10.4).

Proposals	Description
<b>6.1. Women's Football League</b>	<p>To implement the key points of the women's soccer development plan drawn up by the Lega Serie A Reform Commission. In particular, it is necessary to:</p> <ul style="list-style-type: none"> <li>• To increase revenue and enhance AV rights management;</li> <li>• To ensure financial self-sustainability;</li> <li>• Strengthening infrastructure;</li> <li>• To get more recognition in the federal system;</li> <li>• Investing in the youth sector;</li> <li>• Creation, when fully operational, of an autonomous women's league.</li> </ul>

## 7. The Italian Cup and the Supercup

The format of the Italian Cup was renewed last year. However, analyses are underway to make the Cup even more competitive, evaluating the results of the competition with regard to the sports profile, audience and economic-financial aspects.

The proposed changes by Serie B and Lega Pro are not acceptable at the moment for logistical (unsuitable stadiums), technical (VAR and GLT would not work in many facilities) and economic, as well as sporting, reasons.

The format of the Italian Super Cup may be revised (evaluation of the *final four* hypothesis) also based on the scheduling of matches abroad.

## 8. Federal governance

The federal *governance* system has shown, in recent years, a strong underrepresentation of the Lega Serie A in the Council, especially in relation to the economic-financial weight of its member sports clubs and the system of mutuality provided by law.

Therefore, it becomes urgently necessary to introduce correctives that will ensure that the Series plays its rightful role.

Proposals	Description
<b>8.1. More balanced, efficient and effective federal governance</b>	<ul style="list-style-type: none"> <li>To rebalance the weights of the components and to increase the representatives of Serie A in the Federal Council (also in relation to financial contribution, based on the representativeness mechanisms already provided by CONI);</li> <li>To introduce the tool of the so-called "strong" understanding, whereby decisions that directly affect the Serie A can be taken by the Federal Council only with the favorable opinion of the LNPA (e.g., national licenses);</li> <li>To still recognize an additional representative dedicated to the Women's Serie A, as professionals, regardless of its placement in the FIGC or its configuration as an autonomous league.</li> </ul>

## 9. The game: proposals to FIFA and UEFA

The Lega Serie A believes it is important to accompany the path to the revitalization of Italian soccer with some proposals to change the game and to improve the calendar, some of which are to be submitted to UEFA and FIFA.

Proposals	Description
<b>9.1. The offside</b>	<ul style="list-style-type: none"> <li>Introduction of semi-automatic offside (SAOT) in January 2023;</li> </ul>
<b>9.2. Improving VAR</b>	<ul style="list-style-type: none"> <li>To update and to revise the VAR protocol, based on the experiences of the past few years, to make the behavior of match directors more uniform;</li> <li>To evaluate the introduction of so-called <i>Challenge</i> or VAR on-call, in a limited number, 1 or 2 max calls per game for each team (possible experimentation in the Italian Cup);</li> <li>To make the VAR dialogues public live or otherwise allow the referees to explain in public the reasons for the decision (possible experimentation in the Italian Cup).</li> </ul>
<b>9.3. Toward the actual time</b>	<ul style="list-style-type: none"> <li>To ensure greater uniformity for setting recovery times, including improving the World Cup experience in Qatar.</li> </ul>



<b>9.4. The benches</b>	<ul style="list-style-type: none"> <li>To increase to 5 the number of bench players who can warm up before entering the field (alignment with UEFA norm).</li> </ul>
<b>9.5. Fewer national team games</b>	<ul style="list-style-type: none"> <li>Reducing FIFA windows for national teams (e.g., merging the two current windows of September and October into one window), including suggesting a new format for European and World Cup qualifiers (Olympic qualification model or enhancement of national teams' <i>ranking</i> and history).</li> </ul>

## 10. Legislative proposals and actions with the EU.

The Lega Serie A has developed a package of measures to improve the Italian legislative framework. These are actions aimed at enhancing both the entire movement and the Serie A "product," so as to ensure that the entire system receives increased revenues and reduced costs.

In addition, it is important to activate, in agreement with the FIGC, action in the EU to review the effects of the Bosman ruling, focusing on the sporting exception recognized by the Treaty.

Proposals	Description
<b>10.1. Games and betting</b>	<ul style="list-style-type: none"> <li>Allocation of a percentage share of the volume of sports bets to the Lega Serie A for its distribution to the different Leagues (in proportion to the bets for each category), also with a constraint to allocate at least part of the resources for the redevelopment and efficiency of the infrastructure and for investment on youth and women's sectors (on the model of the <i>UK Football Trust</i>).</li> </ul> <p>Increased revenue from gaming and betting – in order not to burden public finance – can come, without therefore necessarily intervening on the concessionaires' rent, from the jackpot quota, from the provision of new sources of revenue (<i>e-sports</i> regulation), from the reinstatement of the use of ID instead of the health card (recovery of foreign players and bettors).</p> <p>This must be accompanied by the introduction of both tighter controls and more effective mechanisms against gambling;</p> <p><b>Without additional burden on public finance</b></p>

	<ul style="list-style-type: none"> <li>Lifting the ban on indirect betting sponsorships and partnerships.</li> </ul> <p><b>Without additional burden on public finance</b></p>
10.2. AV rights	<ul style="list-style-type: none"> <li>Raise the limit on the duration of the AV rights tenders in Italy (from 3 to 5 years), on the model already implemented for foreign countries, as done by other EU countries (Germany, 4 years; Spain, 5 years);</li> </ul> <p><b>Without additional burden on public finance</b></p> <ul style="list-style-type: none"> <li>Addressing the issue of archives;</li> </ul> <p><b>Without additional burden on public finance</b></p> <ul style="list-style-type: none"> <li>Eliminate the item criterion for allocation of income from AV rights based on youth minute-taking;</li> </ul> <p><b>Without additional burden on public finance</b></p>
10.3. Anti-piracy	<ul style="list-style-type: none"> <li>more effective anti-piracy measures, with special emphasis on AGCOM intervention. Illegal broadcasts of matches should be blacked out and/or stopped immediately, and in any case within 30 minutes max, either upon notification or ex officio, with the obligation of communications operators to take prompt action.</li> <li>get network-owning communications companies more involved, requiring them both to immediately remove illegal transmissions and to adopt appropriate prevention tools (for example, through the model of algorithms already adopted by some platforms to counter piracy for film works).</li> </ul> <p><b>Without additional burden on public finance</b></p>
10.4. Incentives and contributions	<ul style="list-style-type: none"> <li>incentives and rewards for companies that invest in under-23 youth (in a tax credit form);</li> </ul> <p><b>Charges to be quantified (however, less than 10 million euros annually)</b></p> <ul style="list-style-type: none"> <li>soccer infrastructure tax credit, to support clubs that invest and/or have invested in sports centers and stadiums, including to cope with increased material costs;</li> </ul> <p><b>Charges to be determined, also based on the size of a possible fund Euro 2032</b></p> <ul style="list-style-type: none"> <li>To secure an additional three years of funding (20 million annually) for professional women's soccer (e.g., Spain);</li> </ul>

	<p><b>Charges of 20 million euros for each of the years 2023, 2024 and 2025</b></p> <ul style="list-style-type: none"> <li>IRAP deductibility for the salary payments of card-carrying members who must have a fixed-term employment relationship.</li> </ul> <p><b>Charges of about 60 million euros annually</b></p>
<b>10.5. Stadium security</b>	<ul style="list-style-type: none"> <li>To strengthen security in stadiums, including by allowing the use of facial recognition by companies, ensuring the proper handling of personal data;</li> </ul> <p><b>Without additional burden on public finance</b></p> <ul style="list-style-type: none"> <li>To revise the regulations on free admission fees for minors to stadiums (there is now a problem of capacity and managing the number of requests);</li> </ul> <p><b>Without additional burden on public finance</b></p>
<b>10.6. Improving sports work</b>	<ul style="list-style-type: none"> <li>To broaden the concept of "sports worker" to include all those figures (e.g., "team managers" or some specialists in the medical-health sector) who are actually part of the industry, to frame them more appropriately;</li> </ul> <p><b>Without additional burden on public finance</b></p> <ul style="list-style-type: none"> <li>To correct the anomaly of reserved quotas for disabled workers, which are now also applied to athletes.</li> </ul> <p><b>Without additional burden on public finance</b></p>
<b>10.7. New discipline for attorneys and agents</b>	<ul style="list-style-type: none"> <li>To support FIFA to implement the new agent regulations, including through the introduction of appropriate legislation (French model). The issue should also be addressed in order not to foster competitive advantages for other countries;</li> </ul> <p><b>Without additional burden on public finance</b></p> <ul style="list-style-type: none"> <li>To revise the agent taxation regime to avoid distorting applications.</li> </ul> <p><b>Without additional burden on public finance</b></p>
<b>10.8. Rethinking the post-Bosman</b>	<ul style="list-style-type: none"> <li>To review the post-Bosman EU regulations, including in relation to the maximum duration of contracts (including for the youth sector).</li> </ul> <p>To activate a working group with FIGC, CONI, Ministry of Labor and Dept. of European Policy.</p>