



## Robert W. Wood

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### Lionel Messi Tax Evasion Trial: Favoritism Or Targeting?

Some observers think [Lionel Messi](#) is getting easy treatment from Spanish officials. That is hard to fathom, although there is no question that his tax evasion case is dragging on. Spanish left-wing politician Alberto Garzon has said that Spain's Minister of Finance is making unnecessary delays longer still. Messi isn't the only high profile defendant facing tax evasion charges in Spain. Yet clearly [Messi is one of the most high-profile targets](#).

Alberto Garzon says it isn't enough: "In this country, if your name's Messi, and you pay whatever money is necessary and negotiate with his [Montoro's] ministry, you don't go to prison. That's not justice; it's unworthy of the name," Garzon said.



Spanish tax authorities argue that image right payments meant for the player were instead funneled into offshore tax havens. The loss to Spain is €4.1 million in taxes between 2007 and 2009. That's a lot of money, but then Messi now earns \$50 million a year, including incentives. That makes him [#4](#) on Forbes' list of the 100 highly paid athletes.

But he still faces tax evasion charges that could send him to jail. A key element in Messi's case seems to be the clandestine nature of the tiered arrangement. The deal was structured to keep his name hidden. The Spanish prosecutor alleges that money was routed through U.K. and Swiss companies and then to companies in Uruguay and Belize. The reason? To make it opaque.

Mr. Messi denies the allegations, but is understandably saying that his agent—er actually his *former* agent—did the deals without his knowledge. His father surely also had a larger role in the tax maneuvers than did the footballer.

All of this comes at a time when secrecy itself is under attack. The UK is moving to make company ownership entirely transparent. If current proposals pass into law, that may be replicated elsewhere. The topic of company ownership transparency is being discussed in Brussels too.

Nominee ownership used to be common. Nominees are straw-men listed as owners or directors of a company, but who are acting on behalf of someone else. As secrecy itself as come under attack, this once extremely common device is now more likely to be viewed as a problem that triggers others.

All indications are that Lionel Messi and his father have tried to settle their tax case and to pay the money and move on. But the message coming from Spanish authorities has been a stern one. They have been accused of evading more than 4 million euros in taxes. Details appear in the [formal complaint](#) filed by the prosecutor. Today, secrecy and willfulness appear to be inextricably entwined.

Since news of the issue broke over the summer of 2013, the Messis have reportedly paid €5 million to the authorities, to cover money owed from the 2007 to 2009 period, plus interest. They are also believed to have paid €10m in taxes due on such income for the years 2010 and 2011.

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