



Nyon, 08 April 2022

UEFA Club Licensing and Financial Sustainability Regulations, Edition 2022

Summary of main amendments

Part II. UEFA Club Licensing

Youth football

Article 20 - Youth teams // Article 51 - Youth coaches // Article 52 - Goalkeeper coach of youth teams

To increase support for youth development, the number of mandatory youth teams has been increased to at least five teams within defined age ranges, the number of qualified youth coaches with defined minimum coaching qualifications has also been increased, and a new provision has been introduced requiring at least one qualified goalkeeper coach for youth teams in line with the UEFA Coaching Convention.

Women's football criteria as part of men's licensing

Article 21 - Women's football activities

New article to further support the development of women's football in accordance with the UEFA Women's Football Strategy 2019–24. The objective is to encourage men's football clubs to embrace women's and girls' football in all 55 UEFA member associations. It is envisaged that clubs applying for licences to compete in UEFA men's club competitions develop and popularise women's football either by having senior or youth teams in official women's competitions, providing support to affiliated women's clubs or organising other women's football initiatives as defined by the licensor.

Football social responsibility (FSR)

Article 27 - Football social responsibility strategy // Article 31 - Football for all abilities // Article 32 - Environmental protection // Article 44 - Football social responsibility officer

With the responsibility pillar of the UEFA Strategy 2019–24, built around human rights and the environment, it is important to further enhance the implementation of various FSR policies. The new football social responsibility chapter and its dedicated criteria are in line with the UEFA Football Sustainability Strategy 2030 and represent important club licensing support in the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection.

In order to support the accomplishment of different policies, a new requirement has been introduced requiring licence applicants to have a football social responsibility officer, with responsibility for the implementation and application of FSR policies and measures.



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Contracts and loans with professional players

Article 24 - Written contract with professional players // Article 25 - Loans of professional players

New provisions in line with the relevant provisions of the Agreement regarding the minimum requirements for standard player contracts in the professional football sector in the European Union and the rest of the UEFA territory (MRSPC), to better protect players. In addition, licence applicants must respect provisions on the loan of professional players in accordance with the FIFA Regulations on the Status and Transfer of Players.

Coaching requirements

Article 47 - Head coach of first squad // Article 49 - Goalkeeper coach of first squad // Article 53 – Common provisions applicable to UEFA coaching qualifications

The provision on the head coach of the first squad provision has been aligned with the UEFA men's club competition regulations, with a definition of tasks and responsibilities to limit the risks of shadow coaching, among other things.

An additional mandatory provision has been introduced regarding the role of goalkeeper coach, as part of the first squad technical staff to assist head coach in goalkeeping matters.

All coaching provisions have been updated in line with the new UEFA Coaching Convention to help raise coaching standards and support the implementation of coach education programmes.

Personnel and administrative criteria

Article 43 - Safety and security officer // Article 42 - Match organisation officer

The provision on safety and security officers has been updated with a definition of responsibilities in line with the UEFA Safety and Security Regulations. In addition, it is foreseen that the safety and security officer must be qualified in accordance with the relevant national legal framework and should be trained and experienced in matters of crowd control and safety and security at football venues.

A new provision has been introduced making match organisation officers mandatory at club level to better support and improve the overall organisation of matches throughout Europe.

The provision on club secretariats (previous Article 27) has been removed.

Legal criteria

Article 60 Minimum legal information // Article 62 - Legal group structure // Article 63 - Ultimate controlling party, ultimate beneficiary and party with significant influence

Updates have been made to the provision on legal group structure to include all legal relationships between a club, its subsidiaries and direct/indirect shareholders (group structure at the date of the latest annual financial statements). A new article has also been created to better identify the ultimate beneficiary, identify the necessary information on the ultimate controlling party and parties with significant influence, and request updated information up to the submission of information to the licensor. The minimum legal information requested has also been adapted.

Financial criteria

Article 69 - Net equity rule

A new 'net equity rule' has been introduced to strengthen clubs' balance sheets by ensuring they operate with positive equity. If a club's equity is not positive at the 31 December preceding the deadline for



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submission of the application to the licensor and preceding the deadline for submission of the list of licensing decisions to UEFA, the club must have reduced its negative equity position by 10% or more compared with the previous 31 December. If clubs do not comply at 31 December, they can still fulfil the requirement if they issue a new audited balance sheet by 31 March showing they meet the requirement.

No overdue payables

Article 70 - No overdue payables towards football clubs // Article 71 - No overdue payables in respect of employees // Article 72 - No overdue payables to social/tax authorities

With regards to no overdue payables towards football clubs, social/tax authorities and in respect of employees, amendments have been made to postpone the cut-off date from 31 December to 28 February to include January and February payables. Clubs will have to settle all amounts by 31 March.

The scope of employees has been extended by including service providers and all people performing the functions associated with senior and youth teams.

Article 73 - No overdue payables in respect of UEFA and the licensor

A new provision has been introduced to ensure that clubs do not have overdue payables to UEFA, the licensor or additional entities designated by them.

Part III. UEFA Club Monitoring

The new financial sustainability regulations for clubs in UEFA men's club competitions comprise club monitoring requirements in respect of solvency, stability and cost control. This package of new measures has been developed to help European football address new challenges and help build a more sustainable future for the game.

Submission of information

Article 78 - Club information

This article clarifies the information a club has to submit to UEFA and the Club Financial Control Body.

Clubs in scope of the monitoring requirements

Article 79 - Scope of application and exemption

This article defines which monitoring requirements clubs have to fulfil based on:

- qualification for the group stages of the competitions;
- their level of employee benefit expenses, i.e. less than EUR 5 million, between EUR 5 million and EUR 30 million or greater than EUR 30 million.

Solvency requirements

These requirements must be fulfilled by all clubs that qualify for a UEFA men's club competition.

Articles 80 to 83 - No overdue payables to football clubs, in respect of employees, social/tax authorities and to UEFA

The amendments have the objective of strengthening the monitoring of overdue payables by making the two existing assessment dates mandatory and adding a new assessment date. All payables towards football clubs, employees, social/tax authorities and UEFA due to be settled by 30 June, 30 September and 31 December during the licence season must be settled by 15 July, 15 October and 15 January respectively, giving clubs 15 days to settle overdue amounts.



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Stability requirements

New requirements which must be fulfilled by all clubs with total employee benefits expenses greater than EUR 5 million if they qualify for a UEFA men's club competition.

Articles 84 to 91 and Annex J - Football earnings

These articles define how the football earnings for a reporting period and the aggregated football earnings for a monitoring period are calculated. Clubs must have an aggregated football earnings surplus or a deficit within the acceptable deviation to fulfil the requirement.

Article 87 and Annex J - Acceptable deviation

The acceptable deviation for a monitoring period increases from EUR 30 million to EUR 60 million if the excess over EUR 5 million is entirely covered by either contributions in reporting period T or equity at the end of reporting period T. If certain (cumulative) conditions are met, the acceptable deviation can further increase by up to EUR 10 million per reporting period.

Article 89 - Relevant investments

This article defines a list of expenditure/costs considered as relevant investments, which can be used to make an upward adjustment to the aggregate football earnings to the extent that the relevant investments can be covered by contributions in excess of the acceptable deviation in the reporting period T or equity at the end of the reporting period T. The relevant investments include expenditure directly attributable to youth, women's football and community activities and non-football operations related to the club net of the corresponding income, as well as finance costs directly attributable to the construction/substantial modification of tangible assets and the costs of leasehold improvements.

Annex J - Football earnings

This annex defines the elements included in the calculation of football earnings such as relevant income and relevant expenses, items not included in the calculation such as relevant investments for the long-term benefit of football, and the conditions on increases of the acceptable deviation.

The annex clarifies that all transactions must be at fair value whether they are with related parties or any other parties, and how fair value is assessed by the CFCB if required.

Cost control requirements

New requirements which must be fulfilled by all clubs with total employee benefits expenses greater than EUR 30 million if they qualify for the group stage of a UEFA men's club competition.

Articles 92 to 94 - Annex K squad cost ratio, rule and information

These articles define the elements of the squad cost numerator and denominator considered for the calculation of the squad cost ratio. The ratio is calculated for the 12-month period to the 31 December during the license season (except for transfer activity, which is assessed over 36 months, prorated to 12 months).

The defined limit for the squad costs ratio is 70%.

Annex K provides comprehensive definitions of the elements included in the ratio such as relevant persons, employee benefits expenses, amortisation and impairment, the costs of agents/intermediaries/connected parties, adjusted operating revenue, net profit or loss on the disposal of registrations of relevant persons, and other transfer income/expenses.



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Annex L - Implication of the breach of the squad cost ratio

New annex that explains the consequences of exhibiting a squad cost ratio below or above the defined limit.

Part IV. Final provisions

The UEFA Club Licensing and Financial Sustainability Regulations (Edition 2022) replace the 2018 edition of the UEFA Club Licensing and Financial Fair Play Regulations and come into force on 1 June 2022, with exceptional and transitional provisions (subject to final approval by the UEFA Executive Committee).

Article 103 - Exceptional and transitional requirements in respect of the club licensing requirements

This article defines the following exceptions and transitional periods for club licensing requirements:

- Women's football activities, goalkeeper coach of the first squad and goalkeeper coach of youth teams enter into force on 1 June 2023;
- Youth teams - for the licence season 2023/24 licence applicants must still have at least three youth teams within the age range of 10 to 21;
- Youth coaches - for the licence season 2023/24 at least two of a licence applicant's youth team coaches must each hold one of the defined minimum coaching qualifications;
- Net equity rule - enters into force on 1 June 2023 but for the licence season 2024/25 non-fulfilment of this criterion will not lead to licence refusal but to a sanction defined by the licensor according to its catalogue of sanctions.

Article 104 - Exceptional and transitional requirements in respect of the club monitoring requirements

This article defines the transitional requirements clubs must fulfil for license seasons 2022/23, 2023/24 and 2024/25.

Licence season 2022/23:

- The break-even requirements (Articles 58 to 64 of the UEFA Club Licensing and Financial Fair Play Regulations, Edition 2018) continue to apply.

Licence season 2023/24:

- Stability requirements: submission of football earnings information for the reporting period ending in 2023.
- Cost control requirements: the defined limit for the squad cost ratio is 90% and transfer activity is calculated on the better of 12, 24 or 36 months.

Licence season 2024/25:

- Stability requirements: submission and assessment of football earnings information for the reporting periods ending in 2023 and 2024.
- Cost control requirements: the defined limit for the squad cost ratio is 80% and transfer activity is calculated on the better of 24 or 36 months.