By email

TO ALL LICENSORS

For the attention of the Licensing Managers

Your reference	Your correspondence of	Our reference	Date
		NCLS/ROZ/AZA	19 June 2025

Processes for the 2025/26 Club Licensing and Club Monitoring – Key deadlines

Dear Licensing Managers,

In order to assist you throughout the 2025/26 season, please find enclosed the summary of the key club licensing and club monitoring deadlines that will need to be complied with during the 2025/26 season.

As in previous seasons, the club licensing and club monitoring information shall be submitted to UEFA via the CL/FS IT Solution unless otherwise specified or requested during the processes.

According to the *UEFA Club Licensing and Financial Sustainability Regulations – Edition 2024* ('CL&FS') and *UEFA Club Licensing Regulations for UEFA Women's Club Competitions Regulations – Edition 2024* ('CLWCC'), it is the licensors' responsibility to communicate these deadlines to all the affiliated clubs and to assess club's documentation. Each licensor is therefore required to define appropriate procedures and set internal deadlines to its affiliated clubs to allow sufficient time for the licensors to perform the required assessment before submitting the validated information to UEFA.

In particular, we would like to draw your attention to the following requirements and procedures related to club licensing and club monitoring for which licensors and clubs are required to submit information:

1. **Club Licensing**: As per CL&FS and CLWCC, licensors (and if applicable clubs) are required to submit the following information during the 2025/26 season:
   - **Club licensing national regulations:** submission of the final and approved national club licensing regulations for participation in UEFA club competitions and, if applicable, the exceptions request in relation to the club licensing provisions.
   - **"Three/Two-year rule" assessment process:** submission of the structural changes undertaken by the clubs and, if applicable, the exceptions request to the "three/two-year rule".
   - **Club licensing decisions:** submission of all licensing decisions taken by each licensor for the participation to the 2026/27 UEFA club competitions and, if applicable, the request for an extraordinary application of the club licensing system.
   - **Clubs' legal and financial information**: submission of clubs' financial, legal and ownership information related to club licensing.

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2. **Club monitoring:** As per CL&FS, clubs admitted to the UEFA club competitions are required to submit the following information during the 2025/26 season:

   - **Club information requirements:** submission of the club's legal group structure, its ultimate controlling party, its ultimate beneficiary and any party with significant or decisive influence over the club. Any changes to their club information occurring during the 2025/26 season must be promptly communicated to UEFA.
   - **Solvency requirements** ("no overdue payables rule"): submission of detailed information to be assessed as at 15 July, 15 October 2025 and, if applicable, 15 January 2026.
   - **Stability requirements** ("football earnings rule"): submission of club's financial data for the reporting periods ending in 2023, 2024 and 2025.
   - **Cost control requirements** ("squad cost rule"): submission of club's financial data for the relevant 12-month period from 1 January up until 31 December 2025. Clubs with an annual accounting reference date on or before 31 July must submit interim financial statements

The deadlines applicable for the 2025/26 season are included in **Enclosures 1 for Club Licensing** and **Enclosure 2A or 2B for Club Monitoring** (depending on the club's accounting reference date) and are also available on UEFA.com.

Please note that the UEFA deadlines included in enclosures must be complied with by all (clubs and licensors) and are independent of any other deadlines set by the licensor as part of the club licensing process.

Please contact us at clublicensing@uefa.ch (licensing) or at fs.support@uefa.ch (monitoring) if you have any questions or require further information.

We sincerely thank you for your cooperation.

Yours faithfully,

U E F A

Pablo Rodriguez
Chief of Financial Monitoring & Compliance

Aleš Zavrl
Head of Club Licensing

Enclosures:
1. Club Licensing deadlines for licensors
2A. Club Monitoring deadlines for clubs with annual accounting reference date on or before 31 July 2025
2B. Club Monitoring deadlines for clubs with annual accounting reference date on or before 31 July 2025

cc (with enclosures):
- European Club Association (ECA)
- European Leagues (EL)

ENCLOSURE 1: Club Licensing deadlines for LICENSORS

Key deadlines for the 2025/26 club licensing process for granting licences to enter **UEFA club competitions** in accordance with the *UEFA Club Licensing and Financial Sustainability Regulations, Edition 2024 (CL&FS), UEFA Club Licensing Regulations for UEFA Women's Club Competitions, Edition 2024 (CLWCC) and the UEFA Club Licensing Quality Standard, Edition 2022 (CLQS)*

Deadline	Information to be submitted to the UEFA administration by the LICENSORS
30 September 2025	➢ **Exception requests in view of 2026/27 licence season** (*if applicable*) – Submission of exception requests in relation to the UEFA club licensing provisions (*CL&FS and CLWCC: Article 13 and Annex A.1*);
31 October 2025	➢ **National club licensing regulations in view of 2026/27 licence season** – Submission of the final and internally approved version of national club licensing regulations, in accordance with the CL&FS applicable for 2026 licensing decisions, to UEFA for review (*CL&FS and CLWCC: Paragraph 5.03 and Annex C*);
31 October 2025	➢ **Organisational structure** – Organisational structure of the licensor – 'BOARD Organigram package' (*CLQS: 1.8, 1.9 and 1.10*); – In the event of changes, information on organisational structure must be promptly provided in the 'Organigram package';
30 January 2026	➢ **Three-year rule information** – Submission of the licence applicant/licensee information concerning changes with potential impact on the "**three-year rule**" (*CL&FS: Article 14*); ➢ **Three/Two-year rule information** – Submission of the licence applicant/licensee information concerning changes with potential impact on the "**two-year rule**" (*CLWCC: Article 14*);
17 March 2026	➢ **Minimum legal & ownership information** – Minimum legal & ownership information – 'Club information package' (CL&FS: Articles 60, 62, 63, 64 and 66);
31 March 2026	➢ **Three-year rule exception request** (*if applicable*) – Submission of exception requests in relation to the "**three-year rule**" (*CL&FS: Annex A.2*); ➢ **Three/Two-year rule exception request** (*if applicable*) – Submission of exception requests in relation to the "**two-year rule**" (*CLWCC: Annex A.2*);
15 April 2026	➢ **Extraordinary application in view of 2026/27 licence season** (*if applicable*) – Notification of the possibility of an extraordinary application of the club licensing system (*CL&FS and CLWCC: Article 17 and Annex D*);
30 April 2026	➢ **2025 Benchmarking/financial statements** – Financial statements information for 2025 - 'Financial information package';
1st June 2026	➢ **Licensing decisions for 2026/27 licence season** – Submission of each licensing decision for the participation to 2026/27 UEFA club competitions to UEFA within 7 (seven) days of each decision being final (*CL&FS and CLWCC: Paragraph 10.03(f)*); – Submission of the list of licensing decisions to UEFA by **1st June 2026** at the latest (*CL&FS and CLWCC: Paragraph 10.02*).

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ENCLOSURE 2A: Club Monitoring deadlines for CLUBS with annual accounting reference date ON OR BEFORE 31 July 2025

Deadlines	Club monitoring information to be submitted by CLUBS participating to UEFA competitions
16 July 2025	**All clubs admitted to UEFA club competitions** will have to provide the following: ➢ *Club information*[1] – Submission of club's information and legal group structure for the two reporting periods ending in 2023 and 2024. ➢ *Solvency requirements* – Overdue Payables submission as at 15 July 2025 in respect of amounts due to be paid by 30 June 2025 to clubs, employees, social/tax authorities and UEFA. ➢ *Stability requirements*[1,2] – Financial information submission including final football earnings information for the reporting periods ending in 2023 and 2024 based on audited annual financial statements[3].
16 October 2025	**All clubs admitted to UEFA club competitions** will have to provide the following: ➢ *Club information* – Submission of final club's information and legal group structure for the reporting period ending in 2025. ➢ *Solvency requirements* – Overdue Payables submission as at 15 October 2025 in respect of amounts due to be paid by 30 September 2025 to clubs, employees, social/tax authorities and UEFA. **Clubs with employee benefit expenses ('EBE') equal to or greater than EUR 5 million in the reporting period ending in 2023 or 2024** will have to provide the following: ➢ *Stability requirements*[2] – Financial information submission including final football earnings information for the reporting period ending 2025 based on audited annual financial statements. **Clubs qualified for a league phase of UEFA club competitions with EBE equal to or greater than EUR 30 million in the reporting period ending in 2024 or 2025** will have to provide the following: ➢ *Cost control requirements*[2] – Squad cost information for the relevant 12-month periods up to 31 December 2025[3] based on data submitted in the financial information package, preliminary financial information for the interim period ending in December 2025 and reviewed/audited interim financial statements for the interim periods ending in December 2022, 2023 and 2024.
16 January 2026	**Clubs which (i) had overdue payables as at 15 July or 15 October 2025, (ii) had deferred payables as at 15 October 2025 or (iii) have been requested by CFCB** will have to provide the following. ➢ *Solvency requirements* – Overdue Payables submission as at 15 January 2026 in respect of amounts due to be paid by 31 December 2025 to clubs, employees, social/tax authorities and UEFA.
17 March 2026	**All clubs admitted to UEFA club competitions** will have to provide the following: ➢ *Club Information* – Submission of any updated club's information and legal group structure after the reporting period ending in 2025. **Clubs qualified for a league phase of UEFA club competitions with EBE equal to or greater than EUR 30 million in the reporting period ending in 2024 or 2025** will have to provide the following: ➢ *Cost control requirements*[2] – Squad cost information for the 12-month period up to 31 December 2025[3] based on data submitted in the financial information package and reviewed/audited interim financial statements for the interim period ending in December 2025.

[1] If a club was monitored in the licence season 2024/25, the submitted data will be carried forward in the CL/FS IT Solution.

[2] Each financial information submitted in respect of the stability or cost control requirements must be reconciled to the audited annual financial statements and audited/reviewed interim financial statements which must be attached to the package. The auditor's declaration confirming the financial statements' compliance with the requirements of Annex G of the CL&FS must also be attached to the package.

[3] In accordance with Paragraph 93.05 of the CL&FS, a club may request an alternative period for the squad cost ratio assessment. In such case, all reference to 31 December should be understood as 30 November. The club must confirm this choice in the CL/FS IT Solution.

ENCLOSURE 2B: Club Monitoring deadlines for CLUBS with annual accounting reference date AFTER 31 July 2025

Deadlines	Club monitoring information to be submitted by CLUBS participating to UEFA competitions
16 July 2025	**All clubs admitted to UEFA club competitions** will have to provide the following: ➢ *Club information*[1] – Submission of club's information and legal group structure for the two reporting periods ending in 2023 and 2024. ➢ *Solvency requirements* – Overdue Payables submission as at 15 July 2025 in respect of amounts due to be paid by 30 June 2025 to clubs, employees, social/tax authorities and UEFA. ➢ *Stability requirements*[1,2] – Financial information submission including final football earnings information for the reporting periods ending in 2023 and 2024 based on audited annual financial statements.
16 October 2025	**All clubs for UEFA club competitions** will have to provide the following: ➢ *Club information* – Submission of preliminary club's information and legal group structure for the reporting period ending in 2025. ➢ *Solvency requirements* – Overdue Payables submission as at 15 October 2025 in respect of amounts due to be paid by 30 September 2025 to clubs, employees, social/tax authorities and UEFA. **Clubs with employee benefit expenses ('EBE') equal to or greater than EUR 5 million in the reporting period ending in 2023 or 2024**, will have to provide the following: ➢ *Stability requirements*[2] – Financial information submission including preliminary football earnings information for the reporting period ending in 2025. **Clubs qualified for a league phase of UEFA club competitions with EBE equal to or greater than EUR 30 million in the reporting period ending in 2024 or 2025** will have to provide the following: ➢ *Cost control requirements*[2] – Preliminary squad cost information for the relevant 12-month periods up to 31 December 2025[3] based on data submitted in the financial information package.
16 January 2026	**Clubs which (i) had overdue payables as at 15 July or 15 October 2025, (ii) had deferred payables as at 15 October 2025 or (iii) have been requested by CFCB** will have to provide the following: ➢ *Solvency requirements* – Overdue Payables submission as at 15 January 2026 in respect of amounts due to be paid by 31 December 2025 to clubs, employees, social/tax authorities and UEFA.
17 March 2026	**All clubs admitted to UEFA club competitions** will have to provide the following: ➢ *Club Information* –– Submission of final club's information and legal group structure for the reporting period ending in 2025. **Cubs with EBE equal to or greater than EUR 5 million in the reporting period ending in 2023 or 2024** will have to provide the following: ➢ *Stability requirement*[2] – Financial information submission including final football earnings information for the reporting period ending 2025 based on audited annual financial statements. **Clubs qualified for a league phase of UEFA club competitions with EBE equal to or greater than EUR 30 million in the reporting period ending in 2024 or 2025** will have to provide the following: ➢ *Cost control requirement*[2]– Squad Cost information for the 12-month period up to 31 December 2025[3] based on data submitted in the financial information package.

[1] If a club was monitored in the licence season 2024/25, the submitted data will be carried forward in the CL/FS IT Solution.

[2] Each financial information submitted in respect of the stability or cost control requirements must be reconciled to the audited annual financial statements which must be attached to the package. The auditor's declaration confirming the financial statements' compliance with the requirements of Annex G of the CL&FS must also be attached to the package.

[3] In accordance with Paragraph 93.05 of the CL&FS, a club may request an alternative period for the squad cost ratio assessment. In such case, all reference to 31 December should be understood as 30 November. The club must confirm this choice in the CL/FS IT Solution.