No. 46/2026

TO UEFA MEMBER ASSOCIATIONS

For the attention of
the President and the General Secretary

Your reference	Your correspondence of	Our reference	Date
		MAC	2 July 2026

IFAB changes to the Laws of the Game – 2026/27 season

Dear Sir or Madam,

As customary, at its Annual General Meeting held in March in Cardiff, the International Football Association Board (IFAB) reviewed the Laws of the Game and approved a number of changes, the most relevant of which concern measures to address tempo disruption and time-wasting (e.g. throw-ins, goal-kicks, substitutions, player injuries), as well as cases covered by the VAR protocol.

In April, the IFAB approved two additional changes relating to specific situations: i) players covering their mouths to prevent the detection of inappropriate comments, insults or other forms of abuse, and ii) players leaving the field in protest at a decision of the referee. The amended Laws define both situations as red card offences.

All such amendments have been communicated by the IFAB officially in its circular letters 32 and 33, which can be found on the IFAB website along with the text of the Laws of the Game and related changes, descriptions and explanations.

However, as the IFAB decided that some of the amendments in question are 'competition options', i.e. implemented at the discretion of the relevant competition organiser, we would like to inform you of how these optional rules will be treated in UEFA competitions.

VAR protocol

UEFA will exercise the option of implementing the change to the protocol, according to which clearly incorrectly awarded corner kicks are reviewable by VAR, provided that the decision can be corrected immediately and without delaying the restart.

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Players covering their mouths

UEFA will NOT exercise the option provided by the recent amendment to the Laws to treat such conduct, by itself, as a red card offence. However, it must be emphasised that, depending on their assessment of each such situation (confrontations, reactions, etc.), referees may consider covering the mouth in an attempt to conceal communication as an act of unsporting behaviour to be sanctioned with a yellow card. This is obviously without prejudice to any disciplinary investigation or proceedings that may follow as a consequence of or in connection with such behaviour.

Players leaving the field in protest

UEFA will NOT exercise the option provided by the recent amendment to the Laws to treat such conduct, by itself, as a red card offence. However, we would like to underline the principle now included in the Laws of the Game that "...where a team is responsible for a match not continuing and/or being abandoned because it has fewer than seven players, the match will be forfeited by that team, subject to the relevant competition regulations" (see IFAB circular letter 33 dated 19 May 2026). This principle – in a more comprehensive notion, not limited to the number of available players – is reflected in all UEFA competition regulations.

We trust that the above explanations are well understood. We kindly ask you to relay the information to all relevant departments and technical staff of your association, as well as all your clubs participating in UEFA competitions in 2026/27.

Yours faithfully,

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Theodore Theodoridis
General Secretary

cc
- UEFA Executive Committee
- European members of the FIFA Council
- FIFA, Zurich
- European Football Clubs
- European Leagues