

FIFA[®]



Procedural Rules

Governing the Football Tribunal

JANUARY 2026 EDITION

Procedural Rules
Governing the Football Tribunal

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Fédération Internationale de Football Association

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Definitions

The definitions in the Regulations on the Status and Transfer of Players, the FIFA Football Agent Regulations and the FIFA Statutes shall apply.

NB: Terms referring to natural persons are applicable to both genders. Any term in the singular applies to the plural and vice-versa.

GENERAL PROVISIONS



Article 1: Scope of application

1. These rules govern the organisation, composition and functions of the Football Tribunal (FT).
2. The FT shall be composed of three chambers:
 - a) the Dispute Resolution Chamber (DRC);
 - b) the Players' Status Chamber (PSC); and
 - c) the Agents Chamber (AC).

Article 2: Jurisdiction

1. The matters for which each chamber has jurisdiction are provided by specific FIFA regulations.
2. In the event of uncertainty as to which chamber has jurisdiction to decide a matter, the chairperson of the FT will decide.

Article 3: Applicable law

In their application and adjudication of law, the chambers shall apply the FIFA Statutes and FIFA regulations, whilst taking into account all relevant arrangements, laws, and/or collective bargaining agreements that exist at national level.

Article 4: Composition

1. The chairperson of the FT shall have legal qualifications. They shall be appointed for four years by the FIFA Council.
2. The chairpersons, deputy chairpersons, and members of each chamber shall be appointed for four years by the FIFA Council. The chairpersons and deputy chairpersons of each chamber shall have legal qualifications. The members shall have a professional legal background with relevant football experience.

3. The DRC shall be composed of:
 - a) a chairperson and at least two deputy chairpersons, at the proposal of FIFA and agreed upon by consensus between the parties mentioned in b) and c) below;
 - b) at least 15 player representatives, appointed at the proposal of players' associations; and
 - c) at least 15 club representatives, appointed at the proposal of member associations, clubs and leagues.
4. The PSC shall be composed of:
 - a) a chairperson and at least one deputy chairperson; and
 - b) the necessary number of members as decided by the FIFA Council, appointed at the proposal of member associations, confederations, players, clubs and leagues.
5. The AC shall be composed of:
 - a) a chairperson and at least one deputy chairperson; and
 - b) the necessary number of members as decided by the FIFA Council, appointed at the proposal of member associations, confederations, players, clubs, leagues, and football agents.
6. If a vacancy occurs, the FIFA Council may appoint a replacement for the remainder of the term of office. The chairperson of the DRC or the chairperson of the PSC shall deputise for the chairperson of the FT in the latter's absence.

Article 5: Independence and conflict of interest

1. The members of the FT are bound by the FIFA Statutes, FIFA regulations and the law.
2. A member of the FT may not take part in deciding a matter if there is any legitimate doubt as to their impartiality and shall disclose any circumstance which might give rise to a conflict of interest. The nationality of a person appointed to decide a matter does not per se constitute a legitimate doubt as to their impartiality.
3. A party is entitled to challenge a member of the FT appointed to decide a matter if it believes that there is a legitimate doubt as to their impartiality. Such challenge shall be filed within five calendar days from the notification of the composition of the relevant chamber for adjudication. The decision on such challenge shall be made by the chairperson of the FT.

Article 6: Confidentiality

A person appointed to the FT shall maintain strict confidentiality on any case they decide.

Article 7: Exemption from liability

Neither the persons appointed to the FT nor the FIFA officials acting in an administrative capacity may be held liable for any action or omission relating to any decision or procedure undertaken in accordance with applicable FIFA regulations or these Rules.

Article 8: Role of the FIFA general secretariat

1. The FIFA general secretariat will provide the administrative organisation and support for the FT.
2. The FIFA general secretariat is empowered to make decisions as provided for in these Rules.

GENERAL PROCEDURAL RULES



Article 9: Parties

1. Subject to the relevant FIFA regulations, only the following natural or legal persons may be a party before a chamber:
 - a) member associations;
 - b) clubs affiliated to a member association;
 - c) players;
 - d) coaches;
 - e) single-entity leagues, only for the purposes of the FIFA Football Agent Regulations;
 - f) football agents licensed by FIFA; or
 - g) match agents licensed by FIFA.
2. A party may appoint an authorised representative to act on its behalf in any procedure. It shall provide written authorisation to be represented in the specific procedure.
3. A party is responsible for the conduct of its authorised representative. Authorised representatives are obliged to tell the truth and act in good faith in any procedure.
4. The FIFA general secretariat may, at any stage of a procedure, request the intervention of any natural or legal person as a party in a procedure.

Article 10: Communications

1. All communications shall be undertaken via the Legal Portal operated by FIFA (Legal Portal) or the Transfer Matching System (TMS).
2. The specific procedural rules shall define which method of communication must be used for the procedure in question. Communications from FIFA to a party by any such method is considered a valid means of communication and sufficient to establish time limits and their observance.
3. Parties must review TMS and the Legal Portal at least once per day for any communications from FIFA. Parties are responsible for any procedural disadvantages that may arise due to a failure to properly undertake such review. The contact details indicated in TMS are binding on the party that provided them.

4. Any communication submitted in TMS by a member association on behalf of an affiliated club shall:
 - a) not be subject to the fulfilment of any conditions by the respective club;
 - b) be undertaken by the member association without delay, regardless of whether it agrees with the merits of the communication.

Article 11: Time limits

1. For a party that directly receives a communication, the time limit will commence the day after receipt of the relevant communication.
2. For a party that receives a communication via its member association, the time limit will commence four calendar days after receipt of the communication by the member association to which it is affiliated or registered, or on the date of notification of the party by the member association, whichever is sooner.
3. If the last day of a time limit coincides with an official public holiday or a non-working day in the place of domicile of the party required to comply, the time limit will expire at the end of the next working day.
4. A time limit is deemed to have been complied with if the action required or requested has been completed by latest the last day of the time limit at the location of the party's domicile or, if the party is represented, of the domicile of its main legal representative. Submissions and evidence filed outside the relevant time limit shall be disregarded.
5. Time limits are paused from 20 December to 5 January inclusive.
6. Regulatory time limits fixed in these Rules will not be extended. Time limits set by the FIFA general secretariat may be extended upon substantiated request submitted before the expiry of the relevant time limit.

Article 12: Procedural rights and obligations

1. A party may file submissions, produce evidence, and examine the case file before any decision is made.
2. A party shall always act in good faith, tell the truth, and cooperate with any request for information made by a chamber or the FIFA general secretariat.

3. The same obligations apply to any natural person or legal person under the jurisdiction of FIFA that is not a party in a procedure but has been requested to contribute to a procedure by a chamber or the FIFA general secretariat.

Article 13: Submissions and evidence

1. Any submission to FIFA shall be made in English, Spanish, or French. Any submission to FIFA not made in one of the aforementioned languages will be disregarded.
2. A party that receives a submission made by another party within the scope of a procedure shall maintain strict confidentiality on that submission, unless such disclosure is made to professional advisers or is required by law.
3. Any type of evidence may be produced. A chamber has ultimate discretion as to the weight it gives to evidence. All the evidence upon which a party intends to rely must be filed in the original language and, if applicable, translated into English, Spanish or French.
4. A chamber may consider and rely on any evidence not presented by the parties, including without limitation the evidence generated by or within TMS and/or the Platform.
5. A party that asserts a fact has the burden of proving it.
6. Parties have the duty to collaborate to establish the facts and shall respond in good faith to any evidentiary request from a chamber, the FIFA general secretariat or a party. A party submitting an evidentiary request shall demonstrate that the evidence requested is likely to exist and is relevant. An adverse inference may be drawn from a party's reaction to an evidentiary request.

Article 14: Meetings and deliberations

1. The chamber makes a decision based on the written file. In exceptional circumstances, a chairperson may decide that a case is suitable for oral hearing. The chairperson will decide on the procedure of any oral hearing.
2. Deliberations may be held electronically or in person and shall be kept confidential.
3. A decision is passed by a simple majority of the appointed chamber. If the votes are equal, the chairperson for that matter shall have the casting vote.

Article 15: Notifications of decisions

1. A decision will be notified to a party directly in accordance with these Rules. Where the party is a club, a copy shall be notified to the member association and confederation to which it is affiliated.
2. Notification is deemed complete when the decision is communicated to a party. Notification of an authorised representative will be regarded as notification of the party which they represent.
3. Decisions enter into force as soon as notification occurs.
4. Generally, a party shall only be notified of the operative part of the decision. Decisions that immediately impose sporting sanctions against a party shall only be communicated with grounds.
5. Where no procedural costs are ordered, a party has ten calendar days from notification of the operative part of the decision to request the grounds of the decision. Failure to comply with the time limit shall result in the decision becoming final and binding and the party will be deemed to have waived its right to file an appeal. The time limit to lodge an appeal begins upon notification of the grounds of the decision.
6. Where procedural costs are ordered, notification of the grounds of a decision will only be made to the party that has both requested the grounds of the decision and paid its share of the procedural costs within the regulatory time limit of ten calendar days from notification of the operative part of the decision, if any.
7. Failure to comply with the time limit referred to in paragraph 6 of this article shall result in the request for the grounds being deemed to have been withdrawn. As a result, the decision will become final and binding and the party will be deemed to have waived its right to file an appeal.
8. Obvious mistakes in decisions and obvious procedural errors discovered after a decision is rendered may be corrected, *ex officio* or on application, by the chamber that made the decision. Where a decision has been corrected, regulatory time limits will commence from the time of notification of the rectified decision.

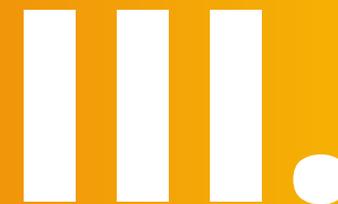
Article 16: Language

1. The language(s) used in all proceedings shall be exclusively English, Spanish or French.
2. Where submissions or evidence in a matter are in a single language, the decision of the chamber will be in that language.
3. Where submissions or evidence in a matter are in multiple languages, the procedure will be conducted in English and the decision will be in English.

Article 17: Publication

1. The FIFA general secretariat may publish decisions of the FT or awards of the Court of Arbitration for Sport which derive from appeals against decisions of the FT on legal.fifa.com.
2. Where a decision contains confidential information, a party may request within five days of the notification of the grounds of the decision that FIFA publishes an anonymised or a redacted version.
3. In decisions involving minors, only an anonymised or a redacted version which protects the identity of the minor(s) concerned may be published by FIFA.

RULES SPECIFIC TO DISPUTES BEFORE THE DISPUTE RESOLUTION CHAMBER, PLAYERS' STATUS CHAMBER, OR AGENTS CHAMBER



Article 18: Claims

1. A claim against another party must be submitted via the Legal Portal and contain the following:
 - a) the name, email address(es), and postal address(es) for notification of the party;
 - b) (if applicable) the name, email address(es), and postal address(es) for notification of any authorised representative, and a copy of a written, specific and recent power of attorney;
 - c) the identity and address(es) for service of the respondent(s);
 - d) a statement of claim, setting out full written arguments in fact and law, the full body of evidence, and requests for relief;
 - e) the details of a bank account registered in the name of the claimant on a signed copy of the Bank Account Registration Form;
 - f) the date and a valid signature; and
 - g) (if applicable) proof of payment of the advance of costs.
2. The FIFA general secretariat will assess whether these requirements are met. If the claim is incomplete, the FIFA general secretariat will inform the claimant and request rectification. If the claim is not rectified within the time limit given, it is deemed to be withdrawn and will need to be resubmitted.

Article 19: Preliminary procedural matters

1. The FIFA general secretariat, after assessing whether a claim is complete, will subsequently assess whether:
 - a) the relevant chamber obviously does not have jurisdiction; and/or
 - b) the claim is obviously time-barred or inadmissible.
2. Following this assessment, the FIFA general secretariat may refer the case directly to the chairperson of the relevant chamber of the FT for an expedited decision.
3. If the chairperson of the relevant chamber of the FT considers that the claim is not affected by any preliminary procedural matters, they shall order the FIFA general secretariat to continue the procedure.

Article 20: Proposal from the FIFA general secretariat

1. After determining that the claim is complete, in disputes without *prima facie* complex facts or legal issues, or in cases where this is clear established jurisprudence, the FIFA general secretariat may make a proposal to finalise the matter without a decision issued by a chamber. Such proposal is without prejudice to any future decision issued by a chamber.
2. A party shall accept or reject the proposal within the time limit granted by the FIFA general secretariat.
3. A party that fails to respond to the proposal shall be deemed to have accepted it.
4. Where a proposal is accepted, a confirmation letter will be issued by the FIFA general secretariat. The confirmation letter shall be considered a final and binding decision pursuant to the relevant FIFA regulations.
5. Where a proposal is rejected, the respondent(s) must submit their response within the time limit indicated in the proposal.

Article 21: Response to the claim and counterclaim

1. After determining that the claim is complete, and (where relevant) if the procedure is to continue following the conclusion of any preliminary procedural matters, the FIFA general secretariat will request that the respondent(s) submit their response to the claim via the Legal Portal within the time limit granted. If the respondent(s) fail(s) to submit a response to the claim within the time limit, a decision will be made based on the file.
2. The respondent(s) may submit a counterclaim with their response to the claim. A counterclaim shall have the same form as a claim and shall be submitted within the same time limit as that for the response to the claim.
3. If a party submits a new claim which is related to an existing case in which it is a respondent, the new claim shall be joined with the existing case and treated as a counterclaim in the existing case. Where the party has already been notified of the existing case, the new claim must have been submitted within the same time limit as that for the response to the claim in the existing case in order to be considered.

4. Where the respondent validly submits a counterclaim, the counter-respondent(s) (i.e. the original claimant) shall reply solely to the counterclaim within the time limit granted by the FIFA general secretariat.
5. Should the response to the counterclaim refer to matters which did not form part of the counterclaim, those matters will not be considered.
6. A response to a counterclaim submitted after the time limit expires will not be considered.

Article 22: Second round of submissions

The FIFA general secretariat will decide, where necessary, whether there shall be a second round of submissions. Any such submission must be submitted via the Legal Portal.

Article 23: Closure of submission phase

1. The FIFA general secretariat will notify the parties of the closure of the submission phase of the procedure. After such notification, the parties may not supplement or amend their submissions or requests for relief or produce new evidence.
2. The FIFA general secretariat and/or the respective chamber may request additional information and/or documentation at any time within the scope of a procedure.

Article 24: Adjudication

1. In procedures before the DRC, where the relief requested is:
 - a) lower than USD 200,000 (or its equivalent in another currency), a single judge may adjudicate as a general rule;
 - b) equivalent to or higher than USD 200,000 (or its equivalent in another currency) or the matter is legally complex, at least three judges may adjudicate. The specific matter will be chaired by the chairperson or a deputy chairperson.
2. In procedures before the PSC or the AC, a single judge may adjudicate as a general rule. Where the matter is legally complex, at least three judges may adjudicate. The specific matter will be chaired by the chairperson or a deputy chairperson.

Article 25: Costs

1. Procedures are free of charge where at least one of the parties is a player, coach, football agent or match agent.
2. Procedural costs are payable in all other types of disputes. Procedural costs are payable on order by the relevant chamber, at the conclusion of a matter. The amounts are defined in Annexe 1 of these Rules.
3. An advance of costs is payable for proceedings before the PSC, with the exception of proceedings relating to regulatory applications.
4. Advance of costs shall be paid by the claimant or counter-claimant when the claim or counterclaim is lodged, and are defined in Annexe 1 of these Rules.
5. The chamber will decide the amount that each party is due to pay, in consideration of the parties' degree of success and their conduct during the procedure, as well as any advance of costs paid. In exceptional circumstances, the chamber may order that FIFA assumes all procedural costs.
6. A party that has been ordered to pay procedural costs is only obliged to pay where:
 - a) it requests the grounds of the decision after having been notified of the operative part; or
 - b) the decision has been notified directly with grounds.
7. Procedural costs shall be paid within ten days as from the notification of the relevant decision to the bank account provided in the decision. The relevant proof of payment shall be filed with the FIFA general secretariat within the same ten days.
8. No legal costs shall be awarded. Parties shall bear all their own costs in connection with any procedure.

Article 26: Mediation

1. If the chairperson of the FT, the chairperson of the respective chamber or the FIFA general secretariat consider it appropriate, they may invite the parties to mediate the dispute.
2. Mediation is a voluntary process and free of charge. It shall be conducted in accordance with the general principles of the CAS Mediation Rules, as well as any rules enacted by FIFA to this end, and through the mediators recognised by a list approved by the FIFA general secretariat.
3. If mediation is successful, a settlement agreement will be signed by the parties and ratified by the chairperson of the FT or the chairperson of the respective chamber. The settlement agreement shall be considered a final and binding decision of the FT pursuant to the relevant FIFA regulations.

RULES SPECIFIC TO THE SOLIDARITY MECHANISM AND TRAINING COMPENSATION CLAIMS AND ELECTRONIC PLAYER PASSPORT-RELATED CASES BEFORE THE DISPUTE RESOLUTION CHAMBER

IV.



Article 27: Training reward claims

1. Pursuant to the relevant FIFA regulations, a party shall submit a claim for training compensation or the solidarity mechanism and its additional documents in TMS. The claim shall contain the following (subject to the nature of the claim):
 - a) the name and address(es) for service of the claimant;
 - b) (if applicable) the name and address(es) for service of any authorised representative, and a copy of a written, specific, and recent power of attorney;
 - c) a statement of claim, setting out full written arguments in fact and law, the full body of evidence and requests for relief;
 - d) the details of a bank account registered in the name of the claimant on a signed copy of the Bank Account Registration Form;
 - e) (if applicable) confirmation from the claimant's member association of the start and end dates of its sporting season during the period when the player was registered with the claimant;
 - f) complete career history of the player, setting out all clubs with which they have been registered since the calendar year of their 12th birthday until the date of their registration with the respondent club, taking into account any possible interruptions, as well as indicating the status of the player (amateur or professional) when registered, and whether such registration was permanent or temporary;
 - g) (if applicable) evidence that the club in question – with which the professional was registered and trained – has in the meantime ceased to participate in organised football and/or no longer exists due to, in particular, bankruptcy, liquidation, dissolution or loss of affiliation;

For training compensation only

- h) (if applicable) confirmation from the claimant's member association of the category of the claimant;
- i) (if applicable) the category of the respondent(s);
- j) (if applicable) information about the exact date of the first registration of the player as a professional;
- k) (if applicable) information about the exact date of the transfer on which the claim is based;
- l) (if applicable) evidence of a professional contract offer;

For the solidarity mechanism only

- m) information about the exact date of the transfer on which the claim is based;
- n) information about the clubs involved in the transfer on which the claim is based;

- o) the percentage of the solidarity contribution claimed; and
- p) the alleged amount for which the player was transferred to their new club, if known, or a statement to the effect that the amount is currently not known.

Article 28: Procedure related to training reward claims

All claims related to proceedings detailed in article 27 must be submitted and managed through TMS. Except for article 18 paragraph 1, the specific procedural rules for disputes in Chapter III shall apply equally to procedures subject to article 27.

Article 28bis: Cases of legal or factual complexity in an Electronic Player Passport

1. When cases of legal or factual complexity are identified by the FIFA general secretariat during its evaluation of an Electronic Player Passport (EPP), the FIFA general secretariat shall submit the complete EPP to the DRC for formal decision.
2. For the purpose of this submission, the FIFA general secretariat shall gather information and documentation during the EPP review process from the parties involved. The parties involved are clubs and member associations participating in the review of the EPP.
3. Upon submission by the FIFA general secretariat of the EPP, the DRC shall make a determination on all relevant player registration information and documentation considered in the EPP for the distribution of training rewards.
4. The FIFA general secretariat will notify the parties of the submission of the EPP to the DRC. After such notification, the parties may not supplement or amend any of the information or documentation provided during the EPP review process or produce new evidence.
5. All communication between the FIFA general secretariat and the parties involved will be undertaken via TMS in the context of the EPP of the player in question.
6. As a general rule, a single judge will adjudicate these cases.
7. Procedures described in this article are free of charge.
8. The decision by the DRC will be duly communicated to the parties via TMS in accordance with article 10 of the FIFA Clearing House Regulations. Article 15 paragraphs 2, 3 and 8 of these Rules shall apply.



REGULATORY APPLICATIONS BEFORE THE PLAYERS' STATUS CHAMBER

V.

Article 29: Regulatory applications

1. Pursuant to the relevant FIFA regulations, the PSC shall adjudicate regulatory applications regarding:
 - a) the international transfer or first registration of a minor;
 - b) a limited minor exemption (LME);
 - c) FIFA intervention to authorise the registration of a player;
 - d) a request for eligibility or change of association;
 - e) the late return of a player from representative-team duty; or
 - f) a request for release of players to representative-team duty.

2. Any such application must contain full written arguments in fact and law. In processing these applications, the FIFA general secretariat must apply the principles of due process. The specific requirements regarding an application for the international transfer or first registration of a minor (article 30) is set out in these Rules.
 - a) All applications under article 29 paragraph 1 a), b) and c) must be submitted and managed through TMS.
 - b) All applications under article 29 paragraph 1 d), e) and f) must be submitted and managed via the Legal Portal.
 - c) Only applications concerning futsal players and applications covered by FIFA circular no. 1635 may be submitted and managed via email.

3. Upon receipt, the FIFA general secretariat will assess whether an application is complete.
 - a) If the application is not complete, the FIFA general secretariat will inform the applicant and request rectification.
 - b) If the application is not rectified within the time limit given, it is deemed to be withdrawn and will need to be resubmitted.
 - c) Once an application is deemed complete, or upon explicit request of the applicant, it will be transmitted to the PSC for decision.

4. Generally, a single judge shall adjudicate. In a complex matter or where exceptional circumstances exist, at least three judges shall adjudicate.

Article 30: International transfer or first registration of a minor

1. Pursuant to the relevant FIFA regulations, a member association that wishes to register a player, at the request of its affiliated club, may apply via TMS for:
 - a) the international transfer of a minor player; or
 - b) the first registration of a foreign minor player; or
 - c) the first registration of a minor player who is not a national of the country where the member association in which they wish to be registered is domiciled, and has lived continuously for at least the last five years in that country.
2. An application is not required where:
 - a) the minor is a national of the country where the member association in which they wish to be registered is domiciled, and was never previously registered at another member association;
 - b) the minor is less than ten years old; or
 - c) the member association has been granted an LME and the international move of the minor falls within the scope of that LME.
3. An application must contain the documents (subject to the type of application) requested in TMS, as described in the Guide to Submitting a Minor Application.
4. For international transfers, the former member association at which the minor was registered will be:
 - a) provided access to all non-confidential documents via TMS; and
 - b) invited to make a submission and submit any documents within a regulatory time limit set by the FIFA general secretariat.
5. For international transfers relating to humanitarian reasons, the former member association at which the player was registered will not be notified of the application.

Article 31: Request for eligibility or change of association

1. Pursuant to the relevant FIFA regulations, a member association that wishes to submit a request for eligibility or a request for change of association for a player to play for their representative teams shall submit such request via the Legal Portal.
2. The request shall be submitted via the Legal Portal at least 15 calendar days before the first day of the international window in which the representative teams' activities for which the player is required will take place. Submissions filed outside the relevant time limit shall be assessed by the PSC only after the conclusion of said international window.
3. Any request for eligibility or change of association must contain the documents (subject to the type of request) described in the Guide to Submitting a Request for Eligibility or Change of Association.

FINAL PROVISIONS

VI.

Article 32: Transitory provisions

1. Procedures that commenced prior to these Rules coming into force shall be subject to these Rules.
2. The FIFA general secretariat shall make all decisions regarding the application of these Rules to procedures that commenced prior to these Rules coming into force.

Article 33: Matters not provided for and force majeure

1. Any matters not provided for in these Rules shall be determined by the FIFA general secretariat.
2. Cases of force majeure affecting these Rules shall be decided by the chairperson of the FT whose decisions are final.

Article 34: Authoritative text

If there are any discrepancies between the interpretation of these Rules in the various languages, the English text is authoritative.

Article 35: Entry into force

1. These Rules were approved by the FIFA Council on 17 December 2025 and come into force on 1 January 2026.
2. The provisions concerning the AC enter into force on 1 October 2023.

17 December 2025

For the FIFA Council

President:
Gianni Infantino

Secretary General:
Mattias Grafström

Annexe 1

1. Advance of costs are as follows:

Amount in dispute (USD)	Fixed advance of costs
USD 0 to USD 49,999.99	USD 1,000
USD 50,000 to USD 99,999.99	USD 2,000
USD 100,000 to USD 149,999.99	USD 3,000
USD 150,000 to USD 199,999.99	USD 4,000
USD 200,000+	USD 5,000

2. Procedural costs are as follows:

Amount in dispute (in USD)	Procedural costs
USD 0 to USD 49,999.99	up to USD 5,000
USD 50,000 to USD 99,999.99	up to USD 10,000
USD 100,000 to USD 149,999.99	up to USD 15,000
USD 150,000 to USD 199,999.99	up to USD 20,000
USD 200,000+	up to USD 25,000

3. Payment of the advance of costs or procedural costs shall be made to the following account, with a clear reference to the parties involved in the dispute:

UBS Zurich

Account number: 230-366677.61N (FIFA Players' Status)

Clearing number: 230

IBAN: CH12 0023 0230 3666 7761 N

SWIFT: UBSWCHZH80A

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