



By email

TO ALL LICENSORS

For the attention of the Licensing Managers

Your reference

Your correspondence of

Our reference
NCLS/ROZ/AZA

Date
22 June 2026

Processes for the 2026/27 Club Licensing and Club Monitoring – Key deadlines

Dear Licensing Managers,

In order to assist the licensors and its affiliated clubs throughout this new season, please find enclosed the key club licensing and club monitoring deadlines that will need to be complied with for the 2026/27 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 2026* ('CL&FS') and *UEFA Club Licensing Regulations for UEFA Women's Club Competitions Regulations – Edition 2026* ('CLWCC'), it is the licensors' responsibility to communicate these deadlines to all their affiliated clubs and to assess club's documentation. Each licensor is therefore required to define an appropriate core process and set internal deadlines to its affiliated clubs to allow sufficient time for the licensors to perform the required assessment procedures before submitting the validated information to UEFA.

In particular, we would like to draw your attention to the following deadlines and requirements related to both the **club licensing** and **club monitoring** processes:

1. Club Licensing

As per CL&FS and CLWCC, licensors (and if applicable clubs) are required to submit the following information during the 2026/27 season:

- **National Club licensing regulations:** the submission of the final and internally approved national club licensing regulations for participation in UEFA club competitions and the possible exceptions in relation to the club licensing provisions.
- **Three-year rule (men) / Two-year rule (women) process:** the submission of the structural changes performed by the clubs and eventual related exceptions to the three/two-year rule.
- **Club licensing decisions:** the submission of each licensing decision for the participation in the 2027/28 UEFA club competitions and the notification of potential requests of an extraordinary application of the club licensing system.
- **Clubs' legal and financial information:** the submission of the financial, legal and ownership information of the clubs.

2. **Club monitoring**

As per CL&FS, clubs admitted to the 2026/27 UEFA competitions are required to submit the following information:

- **Club information requirements:** including the legal group structure, the ultimate controlling party, the ultimate beneficiary, the members responsible for the governance and any party with a significant or decisive influence over the club. Any changes occurring during the 2026/27 season must be promptly communicated to UEFA, using the e-mail addresses below.
- **Solvency requirements:** the "no overdue payables" rule requiring the submission of payable information as at 8 July 2026, 8 October 2026 and, if applicable, 9 January 2027.
- **Stability requirements:** the "football earnings" rule requiring the submission of financial data for the reporting periods ending in 2024, 2025 and 2026.
- **Cost control requirements:** the "squad cost" rule requiring the submission of financial data for the relevant periods, in particular the 12-month period from 1 January up until 31 December 2026. Clubs with an annual accounting reference date on or before 31 July must also submit interim financial statements.

The deadlines applicable for the 2026/27 season are enclosed (Enclosures 1, plus 2A or 2B depending on the club's accounting reference date) and are also available on UEFA.com.

Please note that the UEFA deadlines cited above and the 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 2026
- 2B. Club Monitoring deadlines for clubs with annual accounting reference date after 31 July 2026

cc (with enclosures):

- European Football Clubs (EFC)
- European Leagues (EL)

ENCLOSURE 1: Club Licensing deadlines for LICENSORS

Key deadlines for the 2026/27 club licensing process for granting licences to enter **UEFA club competitions** in accordance with the *UEFA Club Licensing and Financial Sustainability Regulations, Edition 2026 (CL&FS)*, *UEFA Club Licensing Regulations for UEFA Women's Club Competitions, Edition 2026 (CLWCC)* and the *UEFA Club Licensing Quality Standard, Edition 2025 (CLQS)*

Deadline	Information to be submitted to the UEFA administration by the licensor
30 September 2026	• Exception requests in view of 2027/28 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);
29 October 2026	• National club licensing regulations in view of 2027/28 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);
29 October 2026	• 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';
1 February 2027	• 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 and Annex A.2); • 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 and Annex A.2);
17 March 2027	• Minimum legal information – Minimum legal & ownership information – 'Club information package' (CL&FS: Articles 60, 62, 63, 64 and 66);
31 March 2027	• Three-year rule exception request (if applicable) – Submission of exception requests in relation to the "three-year rule" (CL&FS: Article 14 and Annex A.2); • Three/Two-year rule exception request (if applicable) – Submission of exception requests in relation to the "two-year rule" (CLWCC: Article 14 and Annex A.2);
15 April 2027	• Extraordinary application in view of 2027/28 licence season (if applicable) – Notification of a possible extraordinary application of the club licensing system (CL&FS and CLWCC: Article 17 and Annex D);
30 April 2027	• 2026 Benchmarking/financial statements – Financial statements information for 2026 - 'Financial information package';
31 May 2027	• Licensing decisions for 2027/28 licence season – Submission of each licensing decision for the participation to 2027/28 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 31st May 2027 at the latest (CL&FS and CLWCC: Paragraph 10.02).

**ENCLOSURE 2A: Club Monitoring deadlines for CLUBS with
annual accounting reference date **ON OR BEFORE** 31 July 2026**

Deadlines	Club monitoring information to be submitted by clubs participating to UEFA competitions
16 July 2026	All clubs admitted to UEFA club competitions: • <u>Club information</u>¹ – Submission of club's information and legal group structure for the two reporting periods ending in 2024 and 2025. • <u>Solvency requirements</u> – Overdue Payables submission as at 15 July 2026 in respect of amounts due to be paid by 30 June 2026 to clubs, employees, social/tax authorities and UEFA. • <u>Stability requirements</u>^{1,2} – Financial information submission including <u>final</u> football earnings information for the reporting periods ending in 2024 and 2025 based on <u>audited</u> annual financial statements³.
16 October 2026	All clubs admitted to UEFA club competitions: ➤ <u>Club information</u> – Submission of club's information and legal group structure for the reporting period ending in 2026. • <u>Solvency requirements</u> – Overdue Payables submission as at 15 October 2026 in respect of amounts due to be paid by 30 September 2026 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 2024 or 2025: • <u>Stability requirements</u>² – Financial information submission including <u>final</u> football earnings information for the reporting period ending 2026 based on <u>audited</u> 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 2025 or 2026 will have to provide the following: • <u>Cost control requirements</u>² – Squad cost information for the relevant 12-month periods up to 31 December 2026³ based on data submitted in the financial information package, <u>preliminary</u> financial information for the interim period ending in December 2026 and <u>reviewed/audited</u> interim financial statements for the interim periods ending in December 2023, 2024 and 2025.
18 January 2027	Clubs which (i) had overdue payables as at 15 July or 15 October 2026, (ii) had deferred payables as at 15 October 2026 or (iii) have been requested by CFCB: • <u>Solvency requirements</u> – Overdue Payables submission as at 15 January 2027 in respect of amounts due to be paid by 31 December 2026 to clubs, employees, social/tax authorities and UEFA.
17 March 2027	All clubs admitted to UEFA club competitions: • <u>Club Information</u> – Submission of any <u>updated</u> club's information and legal group structure <u>after</u> the reporting period ending in 2026. 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 2025 or 2026: • <u>Cost control requirements</u>² – Squad cost information for the 12-month period up to 31 December 2026³ based on data submitted in the financial information package and <u>reviewed/audited</u> interim financial statements for the interim period ending in December 2026.

¹ If a club was monitored in the 2025/26 licence season, 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 information' 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 2026**

Deadlines	Club monitoring information to be submitted by clubs participating to UEFA competitions
16 July 2026	All clubs admitted to UEFA club competitions • <u>Club information</u>¹ – Submission of club's information and legal group structure for the two reporting periods ending in 2024 and 2025. • <u>Solvency requirements</u> – Overdue Payables submission as at 15 July 2026 in respect of amounts due to be paid by 30 June 2026 to clubs, employees, social/tax authorities and UEFA. • <u>Stability requirements</u>^{1,2} – Financial information submission including <u>final</u> football earnings information for the reporting periods ending in 2024 and 2025 based on <u>audited</u> annual financial statements.
16 October 2026	All clubs for UEFA club competitions: • <u>Club information</u> – Submission of <u>preliminary</u> club's information and legal group structure for the reporting period ending in 2026. • <u>Solvency requirements</u> – Overdue Payables submission as at 15 October 2026 in respect of amounts due to be paid by 30 September 2026 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 2024 or 2025: • <u>Stability requirements</u>² – Financial information submission including <u>preliminary</u> football earnings information for the reporting period ending in 2026. 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 2025 or 2026: • <u>Cost control requirements</u>² – <u>Preliminary</u> squad cost information for the relevant 12-month periods up to 31 December 2026³ based on data submitted in the financial information package.
18 January 2027	Clubs which (i) had overdue payables as at 15 July or 15 October 2026, (ii) had deferred payables as at 15 October 2026 or (iii) have been requested by CFCB: • <u>Solvency requirements</u> – Overdue Payables submission as at 15 January 2027 in respect of amounts due to be paid by 31 December 2026 to clubs, employees, social/tax authorities and UEFA.
17 March 2027	All clubs admitted to UEFA club competitions: • <u>Club Information</u> – Submission of <u>final</u> club's information and legal group structure for the reporting period ending in 2026. Cubs with EBE equal to or greater than EUR 5 million in the reporting period ending in 2024 or 2025 will have to provide the following: • <u>Stability requirements</u>² – Financial information submission including <u>final</u> football earnings information for the reporting period ending in 2026 based on <u>audited</u> 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 2025 or 2026: • <u>Cost control requirements</u>² – Squad Cost information for the 12-month period up to 31 December 2026³ based on data submitted in the financial information package.

¹ If a club was monitored in the 2025/26 licence season, 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 information's 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.