



Law
changes
2026/27

Outline summary of Law changes

Law 3 – The Players

- Number of substitutes that may be used in senior ‘A’ international team friendly matches increased to eight, or to eleven if both teams agree and inform the referee in advance; the restriction to three substitution opportunities per team will apply
- Ten-second time limit for players to leave the field of play when being substituted. If the time limit is exceeded, the substitute cannot enter until the first stoppage after one minute has elapsed
- Advance notice:
‘Only the captain’ guidelines will become a compulsory protocol for all competitions as from 1st July 2027

Law 4 – The Players’ Equipment

- Accessories are permitted if they are not dangerous and if safely and securely covered

Law 5 – The Referee

- Competitions are permitted to use technology to help the referee make/change decisions in relation to the video assistant referee (VAR) protocol, ball in/out of play (including goal line technology) and offside (including semi-automated offside technology)
- Clarification that the advantage may be applied when a restart is incorrectly taken and the ball is in play
- Barring certain exceptions, players who receive assessment/treatment on the field of play or who cause play to be stopped due to injury must leave and remain off the field of play for one minute after play has restarted
- VAR may review:
 - an incorrect red card resulting from a clearly wrong second yellow card

- a player wrongly being shown a red or yellow card when the offence was committed by another player of either team
- a wrongly awarded corner kick if the decision can be changed immediately and without delaying the restart (competition option)
- Competitions have the option of providing referees, assistant referees and fourth officials with body cameras
- Accessories are permitted if they are not dangerous

Law 6 – The Other Match Officials

- Additions to VAR-reviewable incidents

Law 8 – The Start and Restart of Play

- Dropped ball text amended to clarify that the team that ‘would have gained possession’ includes the team that would have taken the restart in situations where the ball would have gone out of play. When there is interference by a match official or outside agent, the ball is dropped at the position of the interference

Law 10 – Determining the Outcome of a Match

- Confirmation of circular no. 31 concerning accidental double touches during penalties (penalty shoot-out)
- Removal of the automatic caution (YC) for the kicker if they and the goalkeeper offend at the same time

Law 12 – Fouls and Misconduct

- No caution (YC) for a DOGSO offence if the advantage is played and a goal is scored
- Reference to ‘attackers’ added to the list of considerations for DOGSO

Law 14 – The Penalty Kick

- Confirmation of circular no. 31 concerning accidental double touches at a penalty kick
- Removal of the automatic caution (YC) for the kicker if they and the goalkeeper offend at the same time

Law 15 – The Throw-in

- Use of a five-second visual countdown when a player/team is delaying the taking of a throw-in. If the time limit is exceeded, the throw-in is awarded to the opposing team

Law 16 – The Goal Kick

- Use of a five-second visual countdown when a player/team is delaying the taking of a goal kick. If the time limit is exceeded, a corner kick is awarded to the opposing team

Video assistant referee (VAR) protocol

- Red cards resulting from a clearly incorrect second yellow card reviewable
- Mistaken identity reviewable when a player is shown a yellow/red card but the offence for which the card was shown was committed by another player of either team
- Competitions have the option of reviewing corner kicks that have clearly been incorrectly awarded if the decision can be corrected immediately and without delaying the restart

Details of all Law changes

The following are the changes to the Laws of the Game for the 2026/27 edition. For each change, the amended or additional wording is provided together with the previous wording, where appropriate, followed by an explanation of the change.

Key

The main Law changes are underlined in yellow and highlighted in the margin. Editorial changes are underlined.

YC = yellow card (caution); RC = red card (sending-off).

Law 3 – The Players

2. Number of substitutions

Amended text

Other matches

In senior 'A' international team matches, a maximum of fifteen substitutes may be named of which a maximum of ~~six~~ eight may be used, unless the two teams agree that more may be used, up to a maximum of eleven, in which case the referee must be informed before the match. The restrictions and procedures in place in relation to substitution opportunities in official competitions will apply.

Explanation

Teams are now permitted to use eight named substitutes in senior 'A' international team friendly matches, unless both teams agree to use more, up to a maximum of eleven; each team will be restricted to three substitution opportunities.

Law 3 – The Players

3. Substitution procedure

Additional text

(...)

To replace a player with a substitute, the ‘Time-limited substitution protocol’ under ‘Notes and modifications’ and the following must be observed:

- the referee must be informed before any substitution is made
 - the player being substituted:
 - receives the referee’s permission to leave the field of play, unless already off the field, and must leave by the nearest point on the boundary line unless the referee indicates that the player may leave directly and immediately at the halfway line or another point (e.g. for safety/security or injury)
 - must be off the field of play within ten seconds of the substitution board being shown or, where there is no board, of the referee’s signal for the substitution to take place, except where this is not possible due to safety/security or injury
 - must go immediately to the technical area or dressing room and takes no further part in the match, except where return substitutions are permitted
- Where there are multiple substitutions during the same stoppage, all players being substituted must leave the field of play within ten seconds of the last substitution being indicated.

Law 3 – The Players

5. Offences and sanctions

Additional text

(...)

Except where leaving the field of play within ten seconds is not possible due to safety/security or injury, if the player being substituted has not left the field of play within the required ten seconds:

- the player being substituted must still leave the field of play; they are cautioned only if they excessively delay the restart beyond the ten seconds
- the substitute may not yet enter the field of play
- play restarts
- the substitution cannot be cancelled nor a different substitute used
- the substitute may enter the field of play only with the referee's permission during the first stoppage after one minute has elapsed following the restart

For any other offences:

- (...)

Explanation

To prevent time-wasting, the player being substituted must leave the field of play within ten seconds of the substitution board being shown or, where there is no board, of the referee's signal for the substitution to take place. If the player has not left the field of play within those ten seconds, they must still leave but the substitute cannot enter the field of play until the first stoppage after one minute (running clock) has elapsed following the restart of play.

Law 4 – The Players' Equipment

1. Safety

Amended text

A player must not use equipment or wear anything that is dangerous.

~~All items of jewellery (necklaces, rings, bracelets, earrings, leather bands, rubber bands, etc.) are forbidden and must be removed. Using tape to cover jewellery is not permitted.~~ Accessories are permitted as long as they are not dangerous and are safely and securely covered. Dangerous items must be removed and not taped or covered.

The players must be inspected before the start of the match and substitutes before they enter the field of play. If a player is wearing or using unauthorised/dangerous equipment or ~~jewellery~~ accessories, the referee must order the player to:

- (...)

Explanation

The use of 'jewellery' is potentially confusing, as some of the items listed do not constitute jewellery. The banning of jewellery created confrontation and had been inconsistently applied. It also overlooked cultural, religious, medical and personal reasons for wearing certain items. The focus is on non-dangerous items being allowed if safely and securely covered (see also Law 5 – The Referee), while dangerous items remain forbidden.

Law 5 – The Referee

2. Decisions of the referee

Additional text

Decisions will be made to the best of the referee's ability (...) within the framework of the Laws of the Game.

Competitions may use technology to assist the referee in making or changing decisions in relation to:

- the VAR protocol
- ball in/out of play, including through the use of goal line technology (GLT)
- offside, including through the use of semi-automated offside technology (SAOT)

The decisions of the referee regarding facts connected with play, (...)

Explanation

Incorporating the option for competitions to use technology (including video replays) into Law 5 will prohibit any unofficial use by match officials.

Law 5 – The Referee

3. Powers and duties

Amended text

Advantage

- allows play to continue when an offence occurs, or a restart is incorrectly taken and the ball is in play, and the non-offending opposing team will benefit from the advantage, and penalises the offence/orders a retake if the anticipated advantage does not ensue at that time or within a few seconds

Explanation

Confirmation that the referee can play advantage if a team incorrectly takes a restart (free kick, throw-in etc.) and the opponents gain possession.

Law 5 – The Referee

3. Powers and duties

Amended text

The referee:

(...)

Injuries

- allows play to continue until the ball is out of play if a player is only slightly injured
- stops play only if a player is seriously injured and ensures that the player is removed from the field of play. An injured player may not be treated on the field of play and, where an injury results in play being stopped or the restart of play being delayed, the injured player must leave the field of play and may only re-enter one minute after play has restarted;* if the ball is in play, re-entry must be from the touchline but if the ball is out of play, it may be from any boundary line. ~~Exceptions~~ The only exceptions to the requirement to leave the field of play for and/or after treatment are ~~only~~ when:
 - a goalkeeper is injured
 - (...)
 - a player is injured as the result of a physical offence for which the opponent is cautioned or sent off (e.g. reckless or serious foul challenge), ~~if the assessment/treatment is completed quickly~~
- (...)

*See 'Off-field treatment and assessment protocol' under 'Notes and modifications'.

Explanation

- An injured player who is treated or assessed on the field of play or who causes play to be stopped must leave and remain off the field of play for one minute (running clock) after play has restarted. The referee may give permission for the player to return while the ball is in play. A protocol detailing how this will operate is included under 'Notes and modifications'.
- Where an injury results from a physical offence punished by a YC or RC, the player can remain on the field after the assessment/treatment, even if it is not completed quickly.

Law 5 – The Referee

4. Video assistant referee (VAR)

Amended text

(...)

The referee may be assisted by a video assistant referee (VAR) only in the event of a 'clear and obvious error' or 'serious missed incident' in relation to:

- goal/no goal
- penalty/no penalty
- ~~direct~~ red card (not including a clearly incorrect second caution)
- mistaken identity when the referee cautions or sends off the wrong player ~~of the offending team~~
- clearly incorrectly awarded corner kick if the decision can be changed immediately and without delaying the restart (competition option)

Explanation

Addition of VAR-reviewable incidents as detailed in the amended VAR protocol.

Law 5 – The Referee

5. Referee's equipment

Amended text

Other equipment

Referees may be permitted to use:

- (...)
- Body cameras if the competition organiser supplies the cameras, has control of the footage and complies with the relevant guidelines. The cameras may include microphones, which cannot be used to broadcast communication with the video assistant referee (VAR). Camera footage and sound may be used by the appropriate authorities for disciplinary matters.

Referees and other 'on-field' match officials are prohibited from ~~wearing jewellery or~~ using any other electronic equipment, including cameras, except the body cameras outlined above. Accessories may be worn as long as they are not dangerous.

Explanation

- Competitions may allow referees, assistant referees and fourth officials to wear/use body cameras if the competition organiser supplies the cameras and has full control of the footage (to avoid unofficial use by referees). Cameras may also include microphones but communication with the VAR may not be broadcast. The appropriate authorities have the option of using the sound and/or camera footage for disciplinary matters.
 - In addition to the compulsory and other permitted equipment, referees may wear accessories as long as they are not dangerous and are safely and securely covered.
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Law 6 – The Other Match Officials

5. Video match officials

Amended text

A video assistant referee (VAR) is a match official who may assist the referee to make a decision using replay footage only for a 'clear and obvious error' or 'serious missed incident' relating to a goal/no goal, penalty/no penalty, ~~direct~~ red card (~~not a~~ including a clearly incorrect second caution) or a case of mistaken identity when the referee cautions or sends off the wrong player ~~of the~~ offending team.

Explanation

Addition of VAR-reviewable incidents as detailed in the amended VAR protocol.

Law 8 – The Start and Restart of Play

2. Dropped ball

Amended text

Procedure

- If, when play was stopped:
 - (...)
 - the ball was outside the penalty area, the referee drops it for one player of the team that ~~has or~~ would have retained or gained possession (including from the restart if the ball would have gone out of play) if this can be determined by the referee; otherwise, it is dropped for one player of the team that last touched it. The ball is dropped at its position when play was stopped, unless it hit a match official or outside agent, in which case it is dropped at the position of the interference/contact
- (...)

Explanation

- The main principle is that the ball is dropped for the team that would have kept/gained possession had play not been stopped, which includes the team that would have taken the restart if the ball would have gone out of play.
- If play is stopped because the ball makes contact with a match official or outside agent, the ball is dropped where the contact occurred.

Law 10 – Determining the Outcome of a Match

3. Penalties (penalty shoot-out)

Amended text

Procedure

During penalties (penalty shoot-out)

- (...)
- The kick is completed (...); the kicker may not deliberately play the ball a second time
- If the kicker accidentally kicks the ball with both feet simultaneously or the ball touches their non-kicking foot or leg immediately after the kick:
 - if the ball enters the goal from the kick, the kick is retaken
 - if the ball does not enter the goal from the kick, the kick is recorded as missed
- (...)
- ~~If both the goalkeeper and the kicker commit an offence at the same time, the kick is recorded as missed and the kicker is cautioned~~

Explanation

Inclusion of text to confirm the clarification announced in circular no. 31 concerning an accidental double touch by the penalty taker. This change also required the removal of the reference to the kicker being cautioned if they offend at the same time as the goalkeeper.

Law 12 – Fouls and Misconduct

4. Disciplinary action

Additional text

Advantage

If the referee plays the advantage for an offence (...). However, if the offence was denying the opposing team an obvious goal-scoring opportunity, the player is cautioned for unsporting behaviour, except where a goal is scored by the non-offending team as a result of the advantage having been played, in which case there is no disciplinary sanction; if the offence was interfering with or stopping a promising attack, the player is not cautioned.

Explanation

If the referee plays advantage following a DOGSO offence and, as a result, a goal is scored by the attacking team, the player who committed the offence is not cautioned or sent off.

Law 12 – Fouls and Misconduct

4. Disciplinary action

Amended text

Cautions for unsporting behaviour

There are different circumstances when a player must be cautioned for unsporting behaviour, including if a player:

- (...)
- handles the ball in an attempt to score a goal (whether or not the attempt is successful) ~~or in an unsuccessful attempt to prevent a goal~~

Explanation

There is no caution when the referee plays advantage when a player has unsuccessfully tried to stop a goal with their hand(s)/arm(s).

Law 12 – Fouls and Misconduct

4. Disciplinary action

Amended text

Delaying the restart of play

Referees must caution players who excessively delay the restart of play, including as outlined in Laws 3, 15 and 16 and their protocols, or by:

- ~~appearing to take a throw-in but suddenly leaving it to a team-mate to take~~
- ~~delaying leaving the field of play when being substituted~~
- ~~excessively delaying a restart~~
- kicking or carrying the ball away, or provoking a confrontation by deliberately touching the ball after the referee has stopped play
- taking a free kick from the wrong position to force a retake

Explanation

As the referee now has the power to punish a team for delaying a throw-in by awarding it to the opposing team and for delaying a goal kick by awarding a corner kick to the opposing team, this is considered sufficient punishment unless the action of the player(s) causing the delay is extreme.

Law 12 – Fouls and Misconduct

4. Disciplinary action

Additional text

Denying a goal or an obvious goal-scoring opportunity (DOGSO)

(...)

The following must be considered:

- distance between the offence and the goal
- general direction of the play
- likelihood of keeping or gaining control of the ball
- location and number of defenders and attackers

Explanation

The location and number of attackers are included in the DOGSO considerations, as this can also help determine whether an obvious goal-scoring opportunity exists.

Law 14 – The Penalty Kick

2. Offences and sanctions

Amended text

If, before the ball is in play, one of the following occurs:

- the kicker accidentally kicks the ball with both feet simultaneously or the ball touches their non-kicking foot or leg immediately after the kick:
 - if the ball enters the goal from the kick, the kick is retaken
 - if the ball does not enter the goal from the kick, an indirect free kick is awarded
- (...)
- ~~both the goalkeeper and the kicker commit an offence at the same time, the kicker is cautioned and play restarts with an indirect free kick to the defending team~~

If, after the penalty kick has been taken:

- the kicker deliberately touches the ball again before it has touched another player:
 - an indirect free kick (or direct free kick for a handball offence) is awarded

Explanation

Inclusion of text to confirm the clarification announced in circular no. 31 concerning an accidental double touch by the penalty taker. This change also required the removal of the reference to the kicker being automatically cautioned if they offend at the same time as the goalkeeper.

Law 15 – The Throw-in

Additional text

A throw-in is awarded to the opponents of the player who last touched the ball when the whole of the ball passes over the touchline, on the ground or in the air, or when the referee penalises a player for delaying the taking of a throw-in for their team.

(...)

2. Offences and sanctions

Additional text

If a player is unfairly delaying the taking of a throw-in for their team, the referee will whistle and signal the start of a five-second countdown. The referee will visually count down the five seconds with a raised hand, and if the throw-in has not been taken by the end of the five seconds, it is awarded to the opposing team. The offending player is cautioned only if they excessively delay the restart after the throw-in has been awarded to the opposing team.*

If, after the ball is in play, (...)

*See 'Throw-in and goal-kick countdown protocol' under 'Notes and modifications'.

Explanation

Text introduced to avoid delays at throw-ins. If a team is deliberately delaying their throw-in, the referee will whistle, signal for the throw-in to be taken and then start a visual five-second countdown. If the throw-in has not been taken by the end of the countdown, it is awarded to the opposing team.

Law 16 – The Goal Kick

2. Offences and sanctions

Additional text

If a player is unfairly delaying the taking of a goal kick for their team, the referee will whistle and signal the start of a five-second countdown. The referee will visually count down the five seconds with a raised hand, and if the goal kick has not been taken by the end of the five seconds, a corner kick is awarded to the opposing team. The offending player is cautioned only if they excessively delay the restart after the corner kick has been awarded to the opposing team.*

If, after the ball is in play, (...)

*See ‘Throw-in and goal-kick countdown protocol’ under ‘Notes and modifications’.

Explanation

Text introduced to avoid delays at goal kicks. If a team is deliberately delaying their goal kick, the referee will whistle, signal for the goal kick to be taken and then start a visual five-second countdown. If the goal kick has not been taken by the end of the countdown, a corner kick is awarded to the opposing team.

Law 17 – The Corner Kick

Additional text

A corner kick is awarded when:

- the whole of the ball passes over the goal line, on the ground or in the air, having last touched a player of the defending team, and a goal is not scored (see also Laws 8, 12, 13, 15 and 16):
- the referee penalises:
 - the goalkeeper for controlling the ball with their hand(s)/arm(s) for more than eight seconds
 - a player for delaying the taking of a goal kick for their team

Explanation

A corner kick may be awarded when the referee penalises a goalkeeper for holding the ball for too long or a team for delaying their goal kick.

Video assistant referee (VAR) protocol

1. Principles

Amended text

The use of VARs in football matches is based on a number of principles, all of which must apply in every match using VARs (except for incorrectly awarded corner kicks – see point e. under ‘2. Reviewable decisions/incidents’).

1. A video assistant referee (VAR) is a match official, with independent access to match footage, who may assist the referee only in the event of a ‘**clear and obvious error**’ or ‘**serious missed incident**’ in relation to:
 - a. **Goal/no goal**
 - b. **Penalty/no penalty**
 - c. **Direct-red Red card** (not including a clearly incorrect second caution)
 - d. **Mistaken identity** (when the referee cautions or sends off the wrong player of the offending team)

(...)

2. Reviewable match-changing decisions/incidents

Amended text

The referee may receive assistance from the VAR only in relation to ~~four~~ five categories of ~~match-changing~~ decisions/incidents.

(...)

The categories of decision/incident which may be reviewed in the event of a potential ‘clear and obvious error’ or ‘serious missed incident’ are:

(...)

- c. **Direct-red Red cards (not second yellow card/caution)**
 - DOGSO (especially position of offence and positions of other players)
 - serious foul play (or reckless challenge)
 - violent conduct, biting or spitting at another person
 - using offensive, insulting or abusive action(s)
 - clearly incorrect second caution

d. Mistaken identity (red or yellow card)

If the referee penalises an offence but has clearly misidentified the player who committed that offence and then gives the wrong player from the offending (penalised) team a yellow or red card, only the identity of the offender can be reviewed, ~~the actual offence itself cannot be reviewed unless it relates to a goal, penalty incident or direct red card.~~

e. Clearly incorrectly awarded corner kick if the decision can be changed immediately and without delaying the restart (competition option)

Explanation

Reviewable decisions/incidents now include two infrequent but potentially match-changing errors:

- Red card resulting from a clearly incorrect second yellow card
- Mistaken identity when the referee shows a yellow or red card but has clearly penalised the wrong player of either team for the offence in question; the offence itself cannot be reviewed except in the context of mistaken identity

In addition, competitions have the option to review a clearly incorrectly awarded corner kick (including when the ball has gone out of play over the touchline) provided that this can be done immediately and without delaying the restart. If the corner kick is taken quickly, then the decision cannot be changed.

The 'TV signal' is required if the decision is changed after receiving information from the VAR.



Editorial changes

Law 5 – The Referee

2. Decisions of the referee

Amended text

(...)

Except as outlined in Law ~~12.3~~ 12.4 and the VAR protocol, a disciplinary sanction may only be issued (...)

Law 5 – The Referee

4. Video assistant referee (VAR)

Amended text

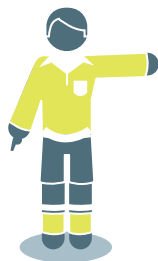
The use of video assistant referees (VARs) is only permitted where (...) all ~~Implementation Assistance and Approval Programme (IAAP) the~~ implementation requirements as set out in ~~FIFA's IAAP documents~~ the VAR Handbook, and (...)

Law 5 – The Referee

6. Referee signals

Additional signal

New referee throw-in signal added.



Throw-in |

Amended signal

Image for penalty kick changed to referee blowing the whistle.



Penalty kick |

Amended signal

Image for corner kick changed to referee not blowing the whistle.



Corner kick |

Law 12 – Fouls and Misconduct

4. Disciplinary action

Additional text

Cautionable offences

A player is cautioned if guilty of:

- delaying the restart of play (as outlined below in ‘Delaying the restart of play’)
 - (...)
-

Law 14 – The Penalty Kick

2. Offences and sanctions

Additional text

If, before the ball is in play, one of the following occurs:

(...)

- the player taking the penalty kick or a team-mate offends:
 - if the ball enters the goal from the kick, the kick is retaken
 - if the ball does not enter the goal from the kick, the referee stops play and restarts with an indirect free kick

(...)

- the goalkeeper offends:
 - if the ball enters the goal from the kick, a goal is awarded

(...)

- a team-mate of the goalkeeper offends:
 - if the ball enters the goal from the kick, a goal is awarded
 - if the ball does not enter the goal from the kick, the kick is retaken

Law 14 – The Penalty Kick

3. Summary table

Amended text

Outcome of the penalty kick

	Goal <u>scored from the kick</u>	No goal <u>scored from the kick</u>
Encroachment <u>only</u> by attacking player(s)	Impact: penalty is retaken No impact: goal	Impact: indirect free kick No impact: no retake
Encroachment <u>only</u> by defending player(s)	Impact: goal No impact: goal	Impact: penalty is retaken No impact: no retake

<p>Encroachment by defending and attacking player(s)</p>	<p>Impact <u>by both defending and attacking player(s)</u>: penalty is retaken <u>Impact by defending player(s) only: goal</u> <u>Impact by attacking player(s) only: penalty is retaken</u> No impact: goal</p>	<p>Impact <u>by both defending and attacking player(s)</u>: penalty is retaken <u>Impact by defending player(s) only: penalty is retaken</u> <u>Impact by attacking player(s) only: no retake</u> No impact: no retake</p>
<p>Offence only by goalkeeper</p>	<p>Goal</p>	<p>Not saved: penalty is not retaken (unless kicker is clearly impacted) Saved: penalty is retaken and warning for goalkeeper; caution for any further offence(s)</p>
<p>Goalkeeper and kicker offend at the same time</p>	<p>Indirect free kick and caution for kicker <u>Penalty is retaken unless kicker commits one of the offences below</u></p>	<p>Indirect free kick and caution for kicker <u>Penalty is retaken unless kicker commits one of the offences below</u></p>
<p>Double touch by kicker</p>	<p><u>Accidental: penalty is retaken</u> <u>Deliberate: indirect free kick</u></p>	<p><u>Accidental or deliberate: indirect free kick</u></p>
<p>Ball kicked backwards</p>	<p>Indirect free kick</p>	<p>Indirect free kick</p>
<p>'Illegal' feinting</p>	<p>Indirect free kick and caution for kicker</p>	<p>Indirect free kick and caution for kicker</p>
<p>Wrong kicker</p>	<p>Indirect free kick and caution for wrong kicker</p>	<p>Indirect free kick and caution for wrong kicker</p>
<p><u>Unsporting behaviour by kicker</u></p>	<p><u>Indirect free kick and caution for kicker</u></p>	<p><u>Indirect free kick and caution for kicker</u></p>

Video assistant referee (VAR) protocol

Amended text

The use of video assistant referees (VARs) is only permitted where (...) all the Implementation Assistance and Approval Programme (IAAP) implementation requirements as set out in FIFA's IAAP documents the VAR Handbook, and (...)

Glossary – Football terms

Amended and Additional text

Advantage

The referee allows play to continue when an offence has occurred, or a restart has been incorrectly taken and the ball is in play, if this benefits the non-offending opposing team

Careless

Any action (usually a tackle or challenge) by a player which shows a lack of care or attention for the opponent

Kicks from the penalty mark

See 'Penalties (penalty shoot-out)'

Restart position

A player's position at a restart is determined by the position of their feet or any part of their body which is touching the ground, except as outlined in Law 11 – Offside; if the player is airborne, their position is determined by the projected position of their feet if they were touching the ground

Semi-automated offside technology (SAOT)

Technology which immediately sends information in relation to offside positions to the video assistant referee (VAR) and, in an advanced version, also directly to the assistant referees