



To all national football associations  
and confederations

**Circular no. 32**

# **140<sup>th</sup> Annual General Meeting** of The International Football Association Board

## **Decisions**

Zurich, 31 March 2026  
SEC/2026-C483/bru-dre

Dear Sir or Madam,

The 140<sup>th</sup> Annual General Meeting (AGM) of The International Football Association Board (The IFAB) took place in Hensol, Wales, on 28 February 2026 and was chaired by Mike Jones, President of The Football Association of Wales. The main decisions taken at the AGM are outlined below.

## **1. Laws of the Game 2026/27**

### **Measures to deal with tempo disruption and time lost**

Following last year's successful introduction of the eight-second restriction on goalkeepers controlling the ball with their hands/arms (including the visual five-second countdown), the AGM members approved an additional set of measures aimed at further reducing both the number and duration of stoppages. These measures are also intended to help preserve the flow and tempo of the game.

Their main principles are as follows:

- **Throw-ins and goal kicks**

When a throw-in/goal kick is being deliberately delayed by the team taking the restart, the referee will whistle, signal and start a visual five-second countdown. If the ball is not in play at the end of the countdown:

- throw-in: the referee will award the throw-in to the opposing team, to be taken from the same position as the original throw-in
- goal kick: the referee will award a corner kick to the opposing team, to be taken on the side of the field closest to where the goal kick was to be taken

- **Substitutions**

Once a substitution has been signalled by the referee or the substitution board has been shown, the player being substituted must leave the field of play within ten seconds. If they do not leave the field in time, they must still leave as quickly as possible but the substitute may not enter until the first stoppage after one minute (running clock) following the restart.

- **Injuries**

An injured outfield player who causes play to be stopped due to an actual or suspected injury or who receives assessment/treatment on the field of play must then leave and remain off the field for one minute (running clock) following the restart to allow the medical staff the necessary time to evaluate whether the player should continue playing, as well as to reduce disruption to the tempo of the match. This provision does not apply to the situations outlined in Law 5 that do not require an injured player to leave the field of play.

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### **Video assistant referee (VAR) protocol**

The following incidents, which are relatively rare, will become reviewable under the VAR protocol:

- Red cards resulting from a clearly incorrect second yellow card
- Mistaken identity 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
- Corner kicks that have clearly been incorrectly awarded if the decision can be corrected immediately and without delaying the restart (competition option)

Given that ten years have passed since the introduction of the VAR protocol, the members agreed that it would be worth carrying out a review to identify possible improvements aimed at increasing the efficiency and fairness of the VAR system.

### **Other key Law changes**

The members also approved other changes to the Laws of the Game for 2026/27, including:

#### **Law 3 – The Players**

- The number of substitutes that may be used in senior 'A' international team friendly matches will be increased to eight, but both teams may agree to a further increase up to a maximum of eleven. Both teams are allowed three substitution opportunities, in addition to half-time

#### **Law 4 – The Players' Equipment**

- Accessories (previously referred to as 'jewellery') will be permitted if they are not dangerous and if safely and securely covered

#### **Law 5 – The Referee**

- The advantage may be applied when a restart is incorrectly taken and the ball is in play
- Competitions will have the option of providing referees with body cameras

#### **Law 12 – Fouls and Misconduct**

- No caution (yellow card) for a DOGSO offence if the advantage is played and a goal is scored

To assist with the implementation of the Law changes and the translations, please see the documents enclosed, which are also available at [www.theifab.com/documents](http://www.theifab.com/documents):

- Laws of the Game 2026/27 – Law changes
- Protocols for the measures to deal with tempo disruption and time lost
  - Throw-in and goal-kick countdown protocol
  - Off-field treatment and assessment protocol
  - Time-limited substitution protocol

The Laws of the Game 2026/27 take effect from **1 July 2026**. Competitions starting before that date may implement the changes earlier or delay their implementation until no later than the start of the next competition.

## 2. Other matters

The members were updated on other matters and agreed that trials will continue in relation to:

- Football Video Support
- Offside
- Cooling-off periods (at lower levels of the game)

The AGM members also decided that the 'Only the captain' guidelines will become a compulsory protocol for all competitions as from 1 July 2027, and that various measures to address tactical stoppages by goalkeepers due to alleged injury will be trialled to identify possible solutions to this growing issue.

It was furthermore agreed that The IFAB and FIFA will urgently consider sanctions to deter:

- players/teams from leaving the field of play as a means of protest against a referee's decision;
- players from covering their mouths when confronting an opponent.

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Downloadable versions of the full Laws of the Game 2026/27 book will be available on our website shortly. The latest version of the Laws will also be accessible as from 1 July 2026 on The IFAB's app: [www.theifab.com/logapp](http://www.theifab.com/logapp).

Should you wish to order hard copies of the Laws of the Game, these can be pre-ordered through The IFAB's webshop at [shop.theifab.com](http://shop.theifab.com) **as from 31 March 2026**, at the price of CHF 3.70 per copy. To ensure that the correct number of copies is produced, please place your order by **30 April 2026** at the latest. Please note that late orders may incur greater production costs and thus the price per copy may be higher.

The IFAB remains committed to working closely with football's stakeholders to ensure that the Laws of the Game continue to evolve to promote and protect fairness and integrity on the field of play and reflect changes in the game at all levels.

Thank you for your attention. Please contact us if you have any questions or enquiries.

Yours faithfully,

The IFAB



Lukas Brud

Secretary

cc: FIFA

Encl.: as mentioned