

To all national football associations
and confederations

Circular no. 34

**Important clarifications to
the Laws of the Game
2026/27**

and

**information on trials relating
to tactical goalkeeper injuries
and the VAR protocol**

Zurich, 27 July 2026
SEC/2026-C487/bru

Dear Sir or Madam,

Further to the Law changes for 2026/27 communicated via The IFAB's circular nos 32 (31 March 2026) and 33 (19 May 2026), and in response to a number of requests, we are providing some clarifications to the Laws of the Game relating to the tempo-disruption protocols and the video assistant referee (VAR) protocol which, as with the previously announced Law changes, are effective for all competitions starting on or after 1 July 2026.

Please note that all amendments are included in the materials available online (www.theifab.com) and via our Laws of the Game app. However, due to production timelines, the Law changes in circular no. 33 are not included in the physical Laws of the Game book.

We are also providing details of the trial to combat tactical goalkeeper injuries and the trial of an additional category of decision/incident which may be reviewed under the VAR protocol. To take part in these trials, permission must be sought from The IFAB by writing to trials@theifab.com prior to the start of the competition in question.

I. Clarifications

1. Time-limited substitution protocol

Where the entry of a substitute is delayed because the player being substituted exceeded the ten-second limit, the substitution procedure is considered to be completed when the player being substituted leaves the field of play. Therefore:

- if the player being substituted commits a sending-off offence:
 - before leaving the field of play, the player must be sent off and cannot be replaced/substituted
 - after leaving the field of play, the player must be sent off but the substitute can still enter after the one-minute period
- if the substitute commits a sending-off offence:
 - before the player being substituted leaves the field of play, the substitute must be sent off but another substitute (if available) may enter after the one-minute period
 - after the player being substituted has left the field of play, the substitute must be sent off and cannot be replaced
- if a goalkeeper who is being substituted exceeds the ten-second limit, the substitute goalkeeper's entry is not delayed (as Law 3 requires each team to have a goalkeeper) but the goalkeeper being substituted is cautioned (yellow card) for delaying the restart of play

2. Off-field treatment and assessment protocol

The protocol requires a player **for whom play is stopped** because they have an actual or suspected injury, or **who is assessed and/or treated on the field of play**, to leave the field of play for one minute after the restart except when:

- the player:
 - indicates that they do not require medical attention, except where play was stopped for the injury; or
 - voluntarily leaves the field during play or a stoppage, provided that this does not delay the restart
- there is an injury for which Law 5 permits a player to be treated on the field of play:
 - a goalkeeper is injured
 - a goalkeeper and an outfield player have collided and need attention
 - players from the same team have collided and need attention
 - a severe injury has occurred, especially a head injury (e.g. concussion), cardiac issue or life-threatening event (e.g. seizure, choking etc.)
 - 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)
 - a penalty kick has been awarded and the injured player will be the kicker

It should be noted that if play is stopped for a **head injury** and/or a player is assessed/treated for a **head injury, the player must then leave the field of play for one minute**. This period is important to **medically evaluate** whether it is safe for the player to continue playing.

Competition organisers may decide that in cases of bleeding or where play is stopped quickly due to a potential head injury but it is immediately clear that the injury is not severe and either no assessment/treatment is required or it is completed quickly, the player must still leave the field of play but may be given permission to return by the referee after play restarts without having to wait one minute.

Where an injured player who is assessed/treated is then substituted, the entry of the substitute is not delayed.

3. VAR protocol – mistaken identity

A yellow card (caution) which is not a second yellow card can only be reviewed to **identify the player** who committed the **offence that was penalised**; the **offence** itself **cannot be reviewed/changed**.

The use of the mistaken identity clause to deal with simulation during the FIFA World Cup 2026™ was well received and will be included in the detailed review of the VAR protocol announced in circular no. 32. However, it may not be used as such until that review is concluded.

II. Trials

The following trial protocols are enclosed:

1. Tactical goalkeeper injuries

This trial protocol seeks to combat tactical goalkeeper injuries. Except in certain circumstances, in the event that the goalkeeper requires on-field medical attention and/or play is stopped because the goalkeeper has an actual or suspected injury, an outfield player must leave the field of play for one minute.

2. VAR protocol – attacking-team offence before the ball is in play at a corner kick or an attacking free kick

This trial protocol, initially used at the FIFA World Cup 2026™, relates to an additional category of decision/incident that may be reviewed under the VAR protocol. It allows the VAR to assist the referee if an attacking-team player commits an offence before the ball is in play at a corner kick or an attacking free kick and this has an impact on a goal being scored, an offence resulting in a penalty kick and/or an offence that denies a goal or an obvious goal-scoring opportunity or stops or interferes with a promising attack and results in a sending-off.

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