

**QATAR STARS LEAGUE  
CLUB LICENSING REGULATIONS**

For the award of licences for  
**SEASON 2026-27**

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## Terms and Definitions

<i>Term</i>	<i>Definition</i>
<b>Accounting policies</b>	The specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting its financial statements.
<b>ACGL</b>	The AFC Challenge League
<b>ACL Elite</b>	The AFC Champions League Elite
<b>ACL Two</b>	The AFC Champions League Two
<b>AFC</b>	The Asian Football Confederation.
<b>AFC Club Licensing Financial Handbook</b>	The handbook issued by the AFC which provides operational and technical guidance in relation to the financial criteria in these Regulations. It is a compilation of explanations and templates to support the Licence Applicant in complying with the financial criteria
<b>AFC Club Licensing Quality Standard</b>	The document issued by the AFC which defines the minimum requirements that a Licensor must comply with in order to operate the club licensing system.
<b>AFC Stadium Regulations</b>	These regulations set out the minimum requirements for a Stadium to be eligible to host matches in AFC competitions.
<b>Annual Financial Statements</b>	A complete set of financial statements prepared as at the Statutory Closing Date, normally including a balance sheet, profit and loss account, a statement of cash flows and those notes, other statements and explanatory material that are an integral part of the financial statements.
<b>Amortisation</b>	The systematic allocation of the depreciable amount of an intangible asset over its useful life. For example, for the capitalised direct costs of acquiring a player's registration, the useful life is the contract life
<b>Associate</b>	An entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that is neither a Subsidiary nor an interest in a joint venture.
<b>Audit</b>	The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all Material respects, in accordance with an identified financial reporting framework. The phrases used to express the

	<p>auditor's opinion are "give a true and fair view" or "present fairly, in all material respects", which are equivalent terms. A similar objective applies to the audit of financial or other information prepared in accordance with appropriate criteria.</p> <p>In an audit engagement, the auditor provides a high but not absolute, level of assurance that the information subject to audit is free of Material misstatement. This is expressed positively in the audit report as reasonable assurance.</p> <p>The term "Audited" shall be interpreted accordingly</p>
<b>Budget</b>	The schedules containing an entity's future financial information, based on management's assumptions about events that may occur in the future and possible actions by an entity.
<b>CEO</b>	Chief Executive Officer.
<b>Consolidated financial statement</b>	Financial statements of a group presented as those of a single economic entity.
<b>CLAS or Club Licensing Administration System</b>	The IT system developed by the AFC for the purpose of gathering information from Licence applicants/Licensees and for sharing information with Licensors concerning their affiliated clubs, within the scope of the implementation, assessment, and enforcement of these Regulations.
<b>Club</b>	A football club company situated within the territory of the State of Qatar which is a legal entity under Qatari law.
<b>Club Licensing Criteria</b>	The requirements applicable to the grant of Licences to Licence Applicants, as set out in these Regulations, which are divided into six (6) categories (Sporting, Infrastructure, Personnel and Administrative, Legal, Financial and Business)
<b>Control</b>	<p>The power to conduct the activities of an entity and to direct its financial, operating and/or sporting policies in any manner which may affect the outcomes of such activities, whether by means of share ownership, voting power, constitutional documents (e.g., statutes), agreement and/or otherwise.</p> <p>The terms "Controlled" or "Controlling" shall be interpreted accordingly</p>

<b><i>Direct costs of acquiring a player's registration</i></b>	Those payments to third parties for the acquisition of a player's registration, excluding any internal development or other costs. Costs to include: a) transfer fee payable for securing the registration. b) transfer fee levy (if applicable). c) other direct costs of obtaining the player's registration (e.g., payments to intermediaries for services to the club, legal fees, compensation payments for training and development of young players in accordance with FIFA and/or domestic transfer regulations and other direct costs in connection with the transfer).
<b><i>Event or Condition of Major Economic Importance</i></b>	An event or condition is of major economic importance if it is considered material to the financial statements of the Reporting Entity and would require a different (adverse) presentation of the results of the operations, financial position, and net assets of the Reporting Entity if it had occurred during the preceding financial year or interim period.
<b><i>Executive Office</i></b>	Executive Body of Qatar Stars League
<b><i>FIFA</i></b>	Fédération Internationale de Football Association.
<b><i>Future Financial Information</i></b>	Information about the prospective financial effects of future events and possible actions on the entity concerned.
<b><i>Financial Year</i></b>	The financial reporting period ending on the Statutory Closing Date, whether this is a year or not, and which is not an interim period.
<b><i>Going Concern</i></b>	The 'going concern' concept, or assumption, is an accountancy term that describes an entity which can continue operating without the significant threat of liquidation, and which can therefore continue in operation for the foreseeable future. A Reporting Entity is normally viewed as a Going Concern. It is assumed that the Reporting Entity has neither the intention nor the necessity of liquidation, ceasing trading nor seeking protection from creditors pursuant to laws or regulations.
<b><i>Group</i></b>	A Parent and all its subsidiaries
<b><i>Historic Financial Information</i></b>	Information about the financial effects of past events on the entity concerned. Historic financial information

	is in respect of the financial performance and position prior to the licensing decision.
<b>Independent Auditor</b>	An auditor (or accountant) who is independent of the entity, in compliance with the Qatari Law and IFAC Code of Ethics for Professional Accountants. For additional information, visit <a href="http://www.ifac.org">www.ifac.org</a> . The term 'auditor' may also be used when describing related services or assurance engagements other than audits.
<b>Interim Financial Statements</b>	A financial report containing either a complete set of financial statements or a set of condensed financial statements for an Interim period
<b>Interim Period</b>	A financial reporting period shorter than a full financial year. It does not necessarily have to be a six-month period.
<b>Joint Venture</b>	A contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
<b>Licence</b>	Certificate issued by QSL confirming fulfilment of all mandatory minimum requirements by the License Applicant as part of the admission procedure for entering AFC & QFA/QSL Club competitions.
<b>Licensee</b>	Licence Applicant which has been granted a Licence by QSL.
<b>Licensing Administration</b>	Department or staff within the Licensor that deals with club licensing matters.
<b>Licence Applicant</b>	Legal entity according to Qatari Law and/or QFA Statutes, who applies for the Licence, fully and solely responsible for a Club participating in national and international club competitions and is a member of the QFA and/or QSL ("Affiliated Member")
<b>Licence Season</b>	The season for which a Licence Applicant applies It starts the day following the deadline for submission of the List of Licensing Decisions by the Licensor to the AFC and lasts until the same deadline the following year.
<b>Licensing Manager</b>	Head of the Licensing Administration.
<b>Licensing Process</b>	Process in which a licence is granted in accordance with these Regulations.
<b>Licensor</b>	QSL – the body that operates the club licensing system and grants the Licences in accordance with these Regulations.

<b>List of Licensing Decisions</b>	The list submitted by the Licensor to the AFC containing, among other things, information about the Licence Applicants that have undergone the licensing process and been granted or refused a Licence by the Licensor in the format established and communicated by the AFC General Secretariat
<b>Material or Materiality</b>	Omissions or misstatements of items or information are material if they could, individually or collectively, influence the decisions of users taken on the basis of the financial information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item/information, or a combination of both, could be the determining factor.
<b>Parent</b>	An entity that has one or more subsidiaries.
<b>Procedural Rules</b>	The rules governing the procedures of the CLC, CLAC and LA
<b>Registered Member</b>	Any legal entity according to national law and/or AFC Member Association statutes, which is member of the relevant AFC Member Association and/or its affiliated league.
<b>Reporting entity/entities</b>	A Registered Member and/or football company or Group of entities or some other combination of entities which is included in the reporting perimeter, and which must provide the Licensor with information for club licensing purposes.
<b>Review</b>	<p>The objective of an engagement to review financial information is to enable an auditor to express a conclusion whether, on the basis of the review, anything has come to the auditor's attention that causes the auditor to believe that the financial information is not prepared, in all Material respects, in accordance with an identified financial reporting framework.</p> <p>A review, in contrast to an Audit, is not designed to obtain reasonable assurance that the financial information is free from Material misstatement. A</p>



	Review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A Review may bring significant matters affecting the financial information to the auditor's attention, but it does not provide the evidence that would be required for an audit.
<b><i>Qatar Stars League (QSL)</i></b>	Qatar Stars League, the governing body of the top division of domestic football in the State of Qatar.
<b><i>QFA</i></b>	The Qatar Football Association, the governing body of football in the State of Qatar.
<b><i>QFA Disciplinary Committee</i></b>	A judicial body of the QFA, the responsibilities and functions of which are stipulated in the QFA Statutes and QFA Disciplinary Code.
<b><i>QSAT</i></b>	Qatar Sports Arbitration Tribunal.
<b><i>Significant Change</i></b>	An event that is considered Material to the documentation previously submitted to the Licensor and that would require a different presentation if it had occurred prior to the submission of the licensing documentation.
<b><i>Significant Influence</i></b>	<p>The power to participate in the financial, operating and/or sporting policies of an entity whether by means of share ownership, voting power, constitutional documents (e.g., statutes), agreement and/or otherwise, but without having Control over that entity either on its own or as part of a Joint Venture.</p> <p>Examples include a party:</p> <ol style="list-style-type: none"> <li>holding, directly or indirectly, between 20% and 50% of the shareholders' or members' voting rights in an entity;</li> <li>having the ability to influence the appointment or removal of members charged with the governance of an entity (e.g., any administrative, management or supervisory bodies of an entity);</li> <li>being a minority shareholder or a member of the entity and alone, pursuant to an agreement entered into with other shareholders or members of the entity or by any other means, being able to exercise any Significant Influence; and/or</li> </ol>

	d. providing in one reporting period - either alone or in aggregate with parties under the same ultimate controlling party or government (excluding the AFC, its own AFC Member Association and any affiliated league) - 30% or more of the entity's total revenue for that reporting period.
<b>Stadium</b>	<p>Any stadium at which a match is played. For the avoidance of doubt, this includes:</p> <ul style="list-style-type: none"> <li>(i) the entire premises (to the extent that a valid accreditation card or ticket is required in order to gain access) of a stadium facility inside the outer stadium perimeter fence and (on matchdays and any day on which any official training takes place within the stadium) the aerial space above such stadium premises.</li> <li>(ii) parking facilities.</li> <li>(iii) VIP and hospitality areas (including any hospitality village).</li> <li>(iv) concession areas.</li> <li>(v) commercial display areas.</li> <li>(vi) Buildings.</li> <li>(vii) the field of play.</li> <li>(viii) the media tribune.</li> <li>(ix) any broadcast compounds.</li> <li>(x) the stadium media centre.</li> <li>(xi) the press conference room.</li> <li>(xii) the mixed zone.</li> <li>(xiii) any stands.</li> <li>(xiv) any areas beneath the stands.</li> </ul>
<b>Statutory Closing Date</b>	The annual accounting reference date of the Reporting Entity.
<b>Subsequent Events</b>	Events or conditions occurring after the licensing decision.
<b>Subsidiary</b>	An entity, including an unincorporated entity such as a partnership that is controlled by another entity.
<b>Supplementary information</b>	Financial information to be submitted to the licensor in addition to the financial statements if the minimum

	<p>requirements for disclosure and accounting are not met.</p> <p>The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements</p>
<b><i>Training facilities</i></b>	<p>The venue(s) at which a club's registered players undertake football training and/or youth development activities on a regular basis.</p>
<p><i>For the purposes of these Regulations, and provided the context so permits:</i></p> <p><i>a) the singular shall include the plural and vice-versa;</i></p> <p><i>b) the masculine gender shall include the feminine and vice-versa;</i></p> <p><i>c) references to natural persons shall include any legal person or corporation; and</i></p> <p><i>d) all defined terms, unless otherwise stated herein, shall bear the same meaning as ascribed to them in the AFC, QFA and QSL Statutes &amp; also the AFC Competitions operations Manual.</i></p>	

## **Article 1: Introduction and Scope of Application**

1. These Regulations have been adopted by the AFC Executive Committee in accordance with the AFC Statutes.
2. These Regulations apply whenever expressly referred to in specific regulations and other rules governing club competitions to be played under the auspices of the AFC/QFA/QSL.
3. These Regulations govern the rights, duties and responsibilities of all parties involved in the Club Licensing System and define, in particular:
  - a) The minimum and recommended Criteria to be fulfilled by the Licence Applicant/Licensee as well as the procedures to be followed by the Licensor in the assessment of the Core Process and Criteria
  - b) The minimum sporting, infrastructure, personnel, and administrative, legal, & finance criteria to be fulfilled by a Licence Applicant in order to be granted a Licence by the Licensor.

## **Article 2: Objectives**

1. The QSL Club Licensing System has the following objectives:
  - a) Safeguarding the credibility and integrity of the domestic and AFC Club Competitions
  - b) Allowing the development of benchmarking for Clubs in Sporting, Infrastructure, Personnel, Legal & Financial criteria in Qatar.
  - c) Further promotion and continuous improvement of the standard of all aspects of football in Qatar and continuing priority being given to the training and care of young players in each Club
  - d) Increasing the quality of management and organization within the Clubs.
  - e) Improve the financial capability of the clubs, increasing their transparency and credibility, and place the necessary importance on the protection of creditors and to ensure that clubs settle their liabilities with employees, social/tax authorities, and other clubs punctually
  - f) Enhancement of the Clubs' sporting infrastructure to provide spectators and media with well-appointed, well-equipped, and safe stadiums
  - g) Safeguarding the continuity of domestic and international competitions
2. The Club Licensing System is a progressive system designed to provide for continuous improvement.
3. The relevant club licensing bodies have the authority to review the criteria and propose relevant amendments to the present Regulations to the QSL Executive Office for consideration and approval.

### Article 3: Club Licensing Criteria and Grading

1. Subject to Article 3.2, the criteria defined in Articles 16 to 20 must be fulfilled by clubs in order for them to be granted a Licence to enter the relevant AFC club competition(s).
2. The Criteria outlined in the present Regulations are graded into three (3) separate categories. The three (3) different grades are defined as follows:

"A" Criteria	These are mandatory criteria to be fulfilled by the Licence Applicant. If the Licence Applicant does not fulfill any of the A - Club Licensing Criteria, then it shall not be granted a Licence.
"B" Criteria	If the Licence Applicant does not fulfil any B – Club Licensing Criteria, then it shall be sanctioned as specified by the Licensor for non-fulfilment of these criteria, however, the Licence Applicant may still receive a Licence.
"C" Criteria -	These criteria are best practice recommendations. Non-fulfilment of any "C" Criteria does not lead to any sanction or to refusal of the Licence. Certain "C" Criteria may become "A or B" at a later stage.

3. It is recommended that the criteria set out in Annex 5 are fulfilled by clubs participating in QFA/QSL Women's club competitions (if any), with the aim of encouraging the implementation of a women's club licensing system.
4. It is recommended that the criteria set out in Annex 6 are fulfilled by clubs participating in QFA/QSL Futsal club competitions (if any), with the aim of encouraging the implementation of a Futsal club licensing system.
5. The Licensor is free to increase the minimum requirements or to upgrade the criteria gradation established by the AFC for the purposes of entering AFC club competitions. The Licensor may also introduce additional Club Licensing Criteria not included in the AFC Club Licensing Regulations. For this purpose, any increase to the minimum requirements, upgrade of the criteria gradation or introduction of additional minimum Club Licensing Criteria shall not be inconsistent with these Regulations.
6. Where introduced by the Licensor in its national licensing regulations, any increased minimum requirements, upgraded criteria gradation or additional criteria will be applicable to enter the relevant AFC club competition(s).
7. Clubs are required to apply for the license each Sporting Season and the License Applicant shall undergo the Licensing Process in the prescribed period preceding the Sporting Season to be licensed in order to obtain their License.

8. At the beginning of each Licensing cycle, the Licensor shall inform the relevant Clubs of the necessary processes, procedures, and timelines of the Core Process.

#### **Article 4: Exceptions Policy**

1. The AFC General Secretariat may grant an exception to any provisions in these Regulations within the limit as set out in the AFC Club Licensing Regulations Edition 2024 (Annex 3).

#### **Article 5: Licensor**

1. The QFA, with the approval of the AFC, has delegated the Club Licensing System to QSL who shall act as Licensor.
2. QSL shall act in accordance with Article 10.1 (n) of the AFC Statutes.
3. QFA shall be liable & responsible for the proper implementation of the Club Licensing system regardless of the delegation to QSL.
4. QSL governs the Club Licensing System, appoints the corresponding licensing bodies, fixes the necessary processes, and utilises CLAS to govern the Club Licensing System.
5. QSL shall ensure that all applicable provisions defined in these Regulations are integrated into its national club licensing regulations which must be submitted in English to the AFC General Secretariat via the CLAS for accreditation according to the procedures defined in Annex 1.
6. In particular, the Licensor must:
  - a) establish an appropriate Licensing Administration as defined in Article 6;
  - b) establish at least two decision-making bodies as defined in Article 7;
  - c) set up a catalogue of sanctions as defined in Article 8;
  - d) define the core process as defined in Article 9;
  - e) assess the documentation submitted by the Licence Applicants, consider whether this is appropriate and define the assessment procedures as defined in Article 10;
  - f) ensure equal treatment of all clubs applying for a Licence and guarantee the clubs full confidentiality with regard to all information provided during the licensing process as defined in Article 11;
  - g) strictly follow the core process;

- h) determine whether each criterion has been met and what further information, if any, is needed for a Licence to be granted;
- i) comply with the AFC Club Licensing Quality Standard; and,
- j) comply with all the requirements set out in Annex 7.

## **Article 6: Licensing Administration**

1. The Licensing Administration (LA) shall be under the direction of the QSL CEO, who shall appoint qualified staff members, in particular, the Licensing Manager.
2. Such appointment, and any changes to it, must be notified to the AFC in writing.
3. The tasks of the LA shall include:
  - a) Preparing, implementing, and further developing the Club Licensing System
  - b) Accessing and administer the AFC CLAS (Club Licensing Administration System)
  - c) Providing training and support for the Licence applicants in using CLAS
  - d) Providing administrative support to the decision-making bodies
  - e) Assisting, monitoring, and advising the Licensees during the season
  - f) Informing the AFC of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor
  - g) Serving as the contact point for and sharing expertise with the licensing departments of other AFC member associations and with AFC itself.
4. Within the Licensing Administration, at least one (1) staff member or an external financial advisor must have a financial background and a diploma in accountancy/auditing recognised by the appropriate national body.
5. The Licensing Administration, and any of the advisors requested by the Licensing Administration, may attend the meetings of the decision-making bodies without having the right to vote.

## **Article 7: The Decision-Making Bodies**

1. The decision-making bodies shall be independent of each other & the Licensor and are as follows:
  - a) The First Instance Body (referred to as the Club Licensing Committee (CLC)); and
  - b) The Appeals Body (referred to as the Club Licensing Appeals Committee (CLAC))
2. The Club Licensing Committee (CLC) is the first-instance body that shall decide, at the relevant deadline set by the Licensor, on whether:
  - a) A Licence should be granted/refused to a Licence Applicant; *or*
  - b) A Licence should be withdrawn (upon application of the Licensing Manager)

based on the documents at its disposal and in accordance with the provisions of the present Regulations.

3. The Club Licensing Appeals Committee is the Appeals body and shall decide on appeals and make a final decision on whether a Licence should be granted/refused or withdrawn.
4. Appeals may only be lodged by:
  - a) A licence applicant who received a refusal from the CLC
  - b) A licensee whose licence has been withdrawn by the CLC
  - c) The Licensing Manager on behalf of the licensor.
5. CLAC shall make its decision based only on the decision of the CLC and only based on the case file provided by the appellant & Licensor before the CLC. A written request for appeal shall be made by the set deadline.
6. QSAT shall be the final appellate authority.
7. The QSL Executive Office shall appoint the members of the decision-making bodies for a period of four (4) years. The members of the decision-making bodies may be re-appointed for further periods of four (4) years after serving their initial term and must:
  - a) act impartially in the discharge of their duties
  - b) abstain if there is any doubt as to their independence towards the Licence Applicant or if there is a conflict of interest as per the QSL Club Licensing Independence procedure
  - c) not act simultaneously as licensing manager
  - d) not belong simultaneously to a judicial statutory body of the Licensor
  - e) not belong simultaneously to the executive body of the AFC Member Association or its affiliated league
  - f) not belong simultaneously to the management personnel of an affiliated club
  - g) include at least one (1) qualified lawyer and one (1) qualified financial expert holding a qualification recognised by the appropriate National Professional Body amongst their members
8. The minimum quorum of the decision-making bodies is three (3) members. Decisions of each decision-making body are taken by a majority of the votes cast. The chairman of the decision-making bodies shall have a deliberate vote and, in the case of voting equality, the casting vote.
9. The decision-making bodies must operate in accordance with the principles of natural justice & also in accordance with Annex 15.
10. After the expiration of time to appeal, non-appellate decisions of the CLC are final and binding.

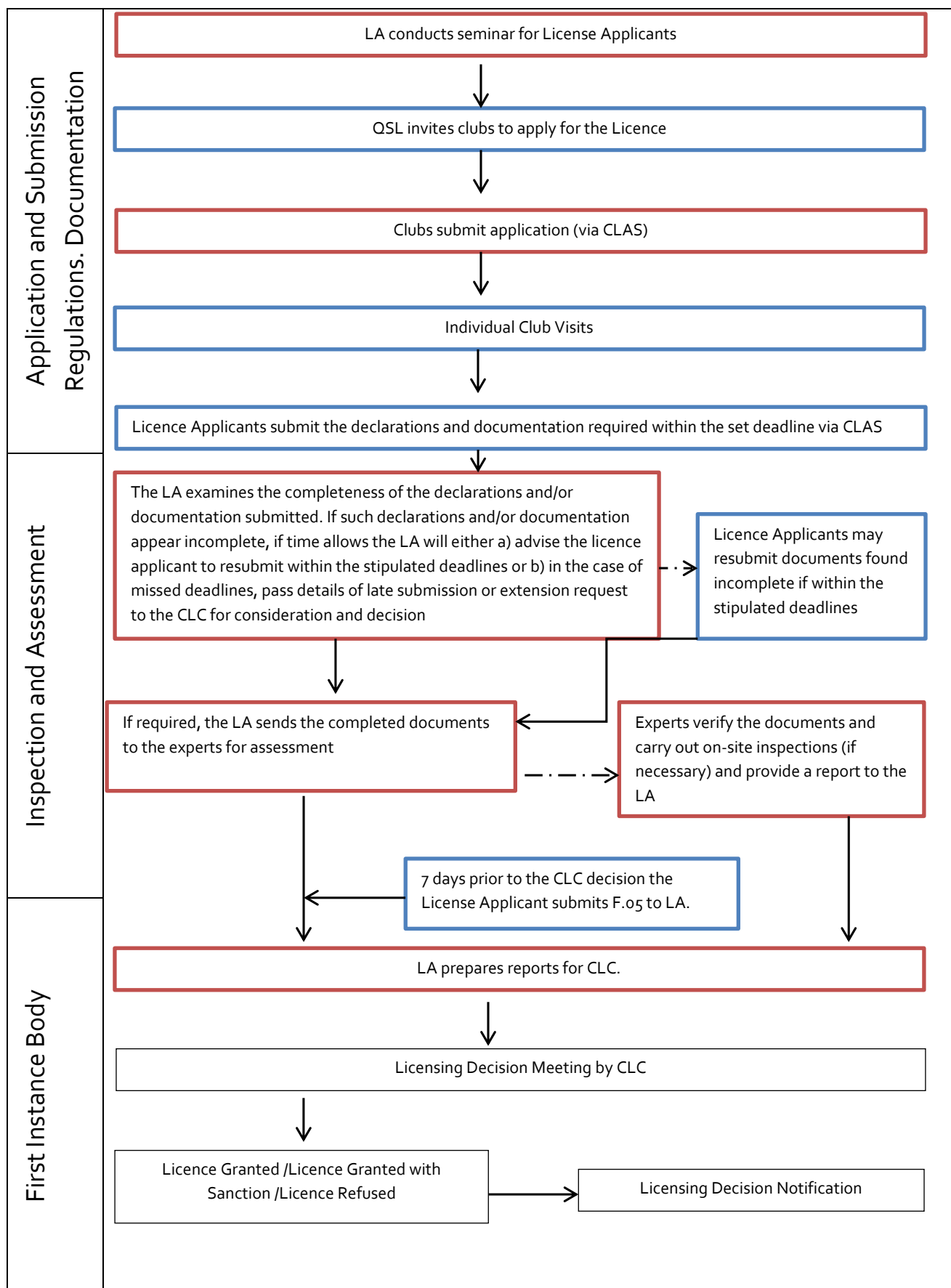


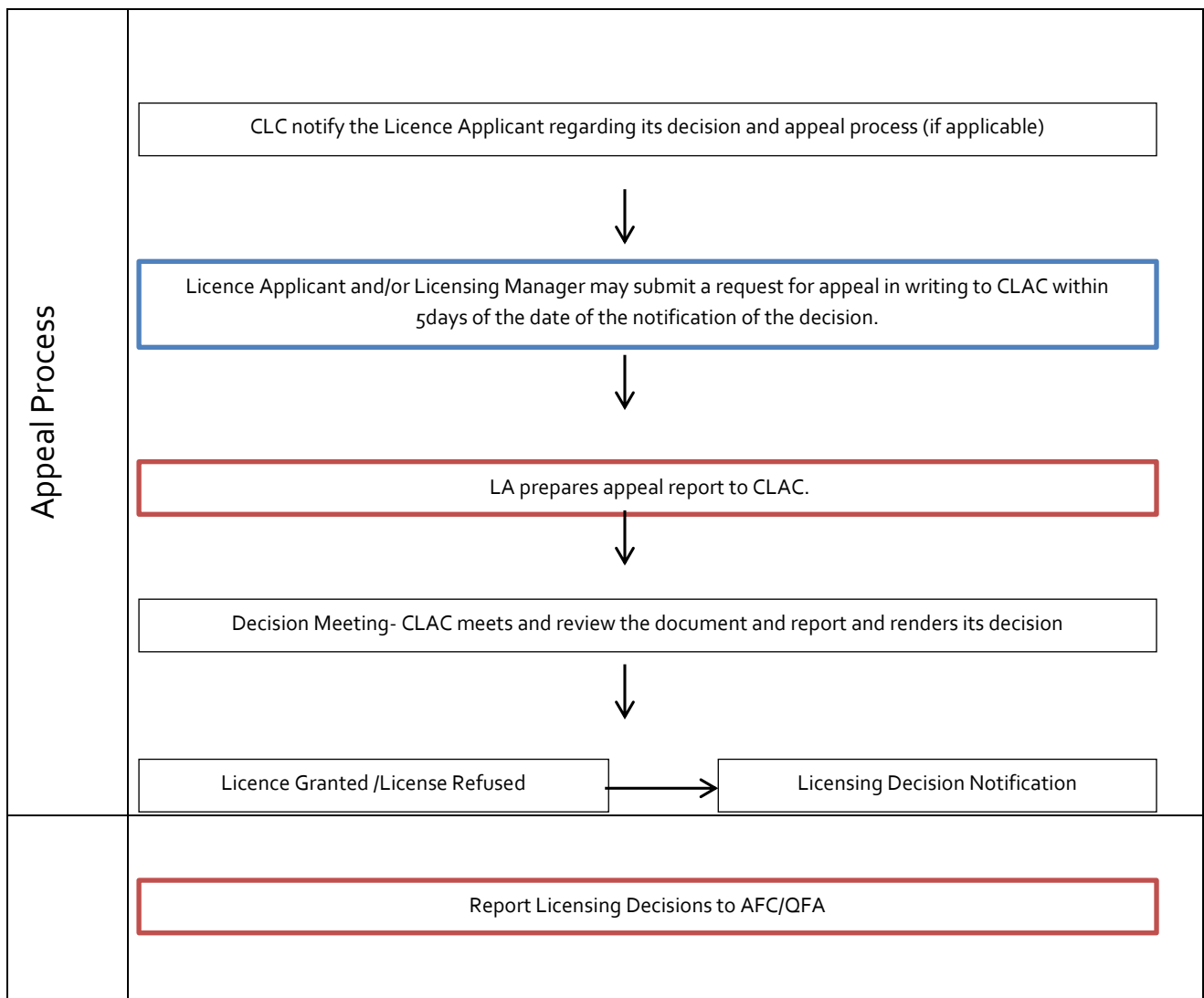
## **Article 8: Sanctions**

1. QFA must:
  - a. Set up a catalogue of sanctions for the club licensing system to apply in respect of any non-compliance with the criteria referred to in Articles 16 to 20, Annex 5 or Annex 6 (as applicable), which may include a caution, a fine, the obligation to submit evidence or to fulfil certain conditions by a deadline; and,
  - b. Impose disciplinary sanctions via the QFA Disciplinary Committee, following the relevant provisions of the QFA Disciplinary Code, either ex officio or upon recommendation of the CLC for breaches of club licensing regulations or non-fulfilment of Criteria. Sanctions may be imposed both before and during a sporting season.
2. Any violation not already provided for under these current Club Licensing Regulations may be referred by the decision-making bodies and/or the Licensing Administration to the QFA Disciplinary Committee who shall adjudicate according to QFA Disciplinary Code.

## **Article 9: Core Process**

1. The Core Process is the procedure that QSL has established for the verification of the Criteria outlined in the present Regulations as the basis for the award, refusal, or withdrawal of a Licence to a Licence Applicant/Licensee.
2. The Core Process is further defined in the following flow chart:





### Article 10: Assessment Procedures

1. The process shall be comprised of submission and self-certification on the part of the Licence Applicant, together with a review and assessment by the LA and any external party appointed by the LA.

### Article 11: Equal Treatment and Confidentially

1. The Licensors shall ensure equal treatment of all Licence Applicants during the core process.
2. The Licensors shall guarantee the Licence Applicants full confidentiality with regard to all information submitted during the licensing process. Anyone involved in the licensing process or appointed by the Lensors shall sign a confidentiality agreement before assuming their role.

## **Article 12: Licence Applicant and Two-Year Rule**

1. A licence applicant shall only be a football club, i.e., a legal entity fully responsible for a football team participating in domestic and international competitions which either:
  - a) Is a registered member of QFA and/or participates in its affiliated league (hereinafter: affiliate member); or
  - b) Has a contractual relationship with an affiliate member
2. For the award of an AFC Elite Club Licence (c.f. Art 14.1), at the start of the Licence Season, the membership and/or the contractual relationship must have lasted for at least two (2) consecutive years. Furthermore, the Licence Applicant must have participated in the official national competitions for at least two (2) consecutive seasons.
3. Any change to the legal form, legal Group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a Licence Applicant during this period to the detriment of the integrity of a competition or to facilitate the Licence Applicant qualification for a competition on sporting merit or its receipt of a Licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.

## **Article 13: Responsibilities of the Licence Applicant**

1. The licence applicant must provide the licensor with:
  - a) all necessary information and/or relevant documents to fully demonstrate that the licensing obligation are fulfilled; and,
  - b) any other document relevant for decision-making by the licensor.
2. This includes information on the reporting entity/entities in respect of which sporting, infrastructure, personnel and administrative, legal and finance information are required to be provided.
3. Any event occurring after the submission of the licensing documentation to the licensor representing a significant change to the information previously submitted must be promptly notified to the licensor especially on the change of legal form, legal group structure or identity.

## **Article 14: Licence**

1. Clubs which qualify for an AFC club competition on sporting merit must obtain a Licence issued by their Licensor according to the AFC accredited club licensing regulations for that competition, except where Article 15 applies.
2. A Licence expires without prior notice:
  - a) At the end of the Sporting Season for which it was issued for; or
  - b) On the dissolution of QSL.

3. A Licence is not transferable.
4. A Licence may be withdrawn during the relevant Sporting Season by the AFC/ relevant decision-making bodies if:
  - a) Any of the conditions for the issuing of the Licence are no longer satisfied; or
  - b) The Licensee violates any of its obligations under the present Regulations
5. The AFC Entry Control Body shall make all final AFC decisions in this regard. Such decisions shall be made in accordance with the Procedural Rules Governing the AFC Entry Control Body. QFA Executive Committee shall make all final decisions for domestic competitions.
6. As soon as a licence withdrawal is envisaged, the Licensor must inform the AFC and QFA.
7. Licences shall be issued in accordance with the provisions of the present Regulations, namely:
  - a) 2026/27 ACL Elite & ACL Two (AFC Elite Club Licence)
  - b) 2026/27 QSL (QSL Club Licence)

#### **Article 15: Extraordinary Application**

1. If a club qualifies for an AFC club competition on sporting merit but has not undergone any licensing process at all or has undergone a licensing process which is lesser/not equivalent to the Licence required for the competition it became eligible for, the Licensor of the club concerned may on behalf of such a club request an extraordinary application of the club licensing system in accordance with Annex 4 of the AFC Club Licensing Regulations Edition 2024.
2. Based on such an extraordinary application, AFC may grant special permission to the club to enter the corresponding AFC club competition subject to the relevant AFC club competition regulations. Such an extraordinary application applies only to the specific club and for the season in question.
3. The AFC Entry Control Body shall make all final AFC decisions in this regard. Such decisions shall be made in accordance with the Procedural Rules Governing the AFC Entry Control Body.

## Article 16: Sporting Criteria

Licence	AFC Elite	QSL
Grade	A	A
<b>S.01</b>	<b>Youth Development Programmes (YDP)</b> <ol style="list-style-type: none"> <li>The licence applicant must have a written youth development programme approved and monitored by QFA. QFA and/or QSL must evaluate the quality of the youth development programme before approving it and verify the implementation by periodic visits to the training and games.</li> <li>The programme must cover at least the following areas: <ol style="list-style-type: none"> <li>Objectives, youth playing philosophy and youth development philosophy (sporting objectives etc.)</li> <li>Organisation Chart for youth sector (age group of teams, names of coaches/medical staff, relationship to licence applicant i.e., internal, or external etc.)</li> <li>Personnel (technical, medical, administrative, etc) and minimum qualifications required</li> <li>Infrastructure available for youth sector (training and match facilities, other)</li> <li>Financial resources (available Budget, contribution by Licence Applicant, players, or local community, etc.)</li> <li>Football education programme for the different age groups (technical, tactical, physical, and psychological)</li> <li>Education programmes (Laws of the Game, anti-doping, integrity, anti-racism)</li> <li>Medical support for youth players (medical treatment plan, annual medical checks on youth player by club doctor or/and the local public health authority)</li> <li>Individual performance evaluation of players in the programme</li> <li>Review and feedback process to evaluate the results and the achievements of the set objectives</li> <li>Validity of Programme (at least 3 years, maximum 7 years)</li> </ol> </li> <li>The License Applicant must further ensure that: <ol style="list-style-type: none"> <li>Every youth player has the possibility to follow the mandatory school education curriculum in accordance with national law)</li> <li>No youth player involved in its youth development programme is prevented from continuing their non-football education</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>S.02</b>	<b>Youth Development Teams</b> <ol style="list-style-type: none"> <li>The licence applicant must at least have the following youth teams within its legal entity, another legal entity included in the reporting perimeter, or a club affiliated to its legal entity: <ol style="list-style-type: none"> <li>At least three youth teams within the age range of 10 to 21</li> <li>At least one team in the age range of 10 and under</li> </ol> </li> <li>Each youth team, except the under 10's, must take part in official competitions or programmes recognised by QFA.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>S.03</b>	<b>Medical Care of Players</b> <ol style="list-style-type: none"> <li>The License Applicant must ensure that all players registered in the club with full access to medical support services. These shall include, but not limited to the following: <p>Players in First Team Squad:</p> <ol style="list-style-type: none"> <li>An annual Pre-Competition Medical Assessment (PCMA), including a cardiovascular screening.</li> <li>Comprehensive medical insurance coverage and/or confirmed coverage from an accredited medical services provider</li> </ol> <p>Youth Players (over 12 years of age):</p> <ol style="list-style-type: none"> <li>Yearly medical examination, the content of which is to be defined by the club Doctor and/or the local public health authority).</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>S.04</b>	<b>Education Programmes</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must ensure that all first team players and technical coaching staff have attended a session, or an event related to: <ol style="list-style-type: none"> <li>a) Sports Integrity matters</li> <li>b) IFAB Laws of the Game/Refereeing Matters</li> <li>c) Doping control</li> <li>d) Other topics as required by the AFC.</li> </ol> </li> <li>2. These sessions or events must be provided either by the Licence Applicant, QFA, QSL or a third party in collaboration with the Licence applicant, during the year prior to the season to be licensed.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>S.05</b>	<b>Registration of Players</b> <ol style="list-style-type: none"> <li>1. All the Licence Applicant's players, including youth players aged 10 and above, must be registered in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>S.06</b>	<b>Racial Equality Policy</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must establish a policy to tackle racism in football.</li> <li>2. All players and staff (as a minimum first team players and technical staff) of the Licence Applicant shall declare in writing that they have read, understood, and will abide by the Licence Applicants Racial Equality Policy.</li> <li>3. The policy must be endorsed by the Board/Executive Committee of the Licence applicant.</li> </ol>	



Licence	AFC Elite	QSL
Grade	B	B
<b>S.07</b>	<b>Grassroots Programmes</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have a Grassroot Programmes</li> <li>2. Children, youths, amateurs, veterans, those with learning or physical disabilities and the socially disadvantaged shall be included in the grassroots programmes.</li> <li>3. The main objectives of the Licence Applicant's grassroots football programme shall be to encourage mass participation, stimulating greater interest in the game, providing more opportunities for social inclusion, supporting healthy lifestyles and the development of young people, both the sporting and educational aspects.</li> <li>4.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>S.08</b>	<b>Child Protection and Welfare</b> <ol style="list-style-type: none"> <li>1. The License Applicant respects the applicable national laws and place the necessary importance upon the well-being of children.</li> <li>2. The Licence Applicant is required to establish a Child Protection and Welfare Policy.</li> <li>3. The Licence Applicant must have designated a point of contact for all child protection matters within the club. Such person should not be a member of the Licence Applicants top management.</li> </ol>	

Licence	AFC Elite	QSL
Grade	C	C
<b>S.09</b>	<b>Women's Football</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must support women's football by implementing measures and activities aimed at further developing &amp; popularising women's football such as: <ol style="list-style-type: none"> <li>a. having at least one women's team within its legal entity or another legal entity included in the reporting perimeter which takes part in official competitions played at local, national and/or regional level as recognised by QFA.</li> <li>b. providing support to an affiliated women's football club; and or</li> <li>c. organising other women's football initiatives.</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	C	C
<b>S.10</b>	<b>Corporate Social Responsibility (CSR) Programmes</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must establish strategies and implementation programmes to promote the club, the game and to address current issues in football and society.</li> <li>2. Support should be provided for initiatives and campaigns to implement strategies and programmes as promulgated by either the Licence Applicant, the AFC Member Association, AFC, and FIFA.</li> <li>3. Such programmes connect and create links with the community which will facilitate the following: <ol style="list-style-type: none"> <li>a. establishment and enlargement of their fan base.</li> <li>b. creation of a pool of volunteers.</li> <li>c. organisation of grassroots football activities, initiatives, and events for and within the community.</li> <li>d. creation of strong links with the community; and</li> <li>e. creation of a market base for branding, merchandising, sponsors, and commercial partners.</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	C	C
<b>S.11</b>	<b>Club Youth Academy</b> <ol style="list-style-type: none"> <li>1. The Licence applicant must establish a Club Youth Academy with the required infrastructure and facilities as prescribed in the AFC Elite Youth Scheme.</li> </ol>	

## Article 17: Infrastructure Criteria

Licence	AFC Elite	QSL
Grade	A	A
<b>I.01</b>	<b>Approved Stadium for QSL and AFC Club Competitions</b> <ol style="list-style-type: none"> <li>The Licence Applicant must have a stadium available to play QSL and, if applicable to the Licence Applicant, AFC Club Competitions. The Licence applicant must either: <ol style="list-style-type: none"> <li>Own the stadium; or,</li> <li>Can provide a written contract with the owner(s) of the stadium or with the owners of a different stadium it will use. This contract must guarantee the use of the stadium for all home matches (both QSL and AFC matches) for the respective upcoming season, for which the club qualifies in sporting terms.</li> </ol> </li> <li>For AFC Competitions the stadia must meet the requirements expressly referred to by the: <ol style="list-style-type: none"> <li>AFC Stadium Regulations; and,</li> <li>Respective AFC Club Competition Regulations/AFC Competition Operation Manual.</li> </ol> </li> <li>The stadium must be approved by the QSL and must be based within the territory of the State of Qatar.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>I.02</b>	<b>Stadium – Safety Certification</b> <ol style="list-style-type: none"> <li>The Stadium must have a safety certificate issued by the relevant authority (e.g., Ministry of Sports and Youth, Civil Defence, ISF etc.).</li> <li>The certificate must provide at the least the following information: <ol style="list-style-type: none"> <li>Safety status of the stadium structure and building fitness</li> <li>Compliance statement with the Qatar Building Act and the rules set forth by the Ministries of Municipalities and Urban Planning under Qatari Law.</li> <li>Approval of the entire Stadium capacity (individual seats, terraces, and total number)</li> <li>Approved evacuation plan which ensures that the whole Stadium can be emptied in a case of emergency according to the Ministry of Sports and Youth</li> </ol> </li> </ol>	

	<p>3. The certificate issued by the relevant authorities shall be valid at least throughout the licensing season. In the case where, the certificate expires during the licensing season, the Licence Applicant must provide an updated certificate before the expiry of the previous certificate. Any certificate issued shall be valid for a maximum of 2 years</p> <p>4. A Licence Applicant must provide an approved match security plan covering the organisational measures intended to ensure safety and security strategy covering all aspects of the organisation of a football match, such as ticket distribution system, screening of spectators, segregation strategy, crowd dispersal strategy, medical service, measures taken in case of fire, loss of power supply, or other emergency.</p>
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Licence	AFC Elite	QSL
Grade	A	A
<b>I.03</b>	<p><b>Stadium – Approved Evacuation Plan</b></p> <p>The Licence Applicant must provide an approved evacuation plan.</p> <ol style="list-style-type: none"> <li>1. The relevant authority (e.g., Ministry of Sports and Youth, Civil Defence, ISF etc.) approves the evacuation plan which ensures that the whole stadium can be emptied in a case of emergency according to the applicable Qatari law. The time taken to safely evacuate the stadium must be mentioned in the plan.</li> <li>2. If such law does not exist, the Licensor establishes the content of the evacuation plan, including an evacuation time and the approval body, in close cooperation with the appropriate civil body (e.g., local safety and security authorities, the local hospital, fire brigade, police, etc.).</li> <li>3. The Licence Applicant must ensure that a colour coded floor plan diagram showing the possible evacuation routes is prominently displayed in the stadium.</li> <li>4. The Licence Applicant must provide a risk analysis specific to the Stadium.</li> <li>5. The Licence Applicant must confirm that all appropriate personnel have been briefed on the implementation and execution of the evacuation plan.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>I.04</b>	<b>Training Facilities – Availability</b> <ol style="list-style-type: none"> <li>The Licence Applicant must have training facilities available throughout the year. The Licence Applicant must either: <ol style="list-style-type: none"> <li>Own the training facilities; or,</li> <li>Shall provide a written contract with the owner(s) of the training facilities.</li> </ol> </li> <li>The Licence Applicant must guarantee that the Training Facilities can be used by all teams of the Licence Applicant during the Licence Season, considering its youth development programme</li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>I.05</b>	<b>Training Facilities for Player Development – Minimum Infrastructure</b> <ol style="list-style-type: none"> <li>The training facilities identified in I.04 must have the following infrastructure elements: <ol style="list-style-type: none"> <li>outdoor training facilities</li> <li>indoor training facilities</li> <li>dressing rooms</li> <li>medical room(s) or direct access to first aid at the training site.</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>I.06</b>	<b>Stadium – Ground Rules</b> <ol style="list-style-type: none"> <li>Ground rules must be visibly affixed at each stadium and made available online to spectators.</li> <li>These rules must provide information on at least the following: <ol style="list-style-type: none"> <li>Admission rights</li> <li>Abandonment or postponement of events</li> <li>Description of prohibitions and penalties, such as entering the field of play, throwing objects, use of foul or abusive language, racist behaviour, etc.</li> <li>Restrictions regarding alcohol, fireworks, banners, etc.</li> <li>Seating rules</li> <li>Causes for ejection from the ground.</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>I.07</b>	<b>Automated External Defibrillator (AED)</b>  1. The Licence Applicant shall ensure that at least one (1) AED is available at the stadium.	

## Article 18: Personnel and Administrative Criteria

Licence	AFC Elite	QSL
Grade	A	A
<b>P.01</b>	<b>Club Administration</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have an office space sufficiently spacious to run its administration with the required infrastructure.</li> <li>2. The Licence Applicant must have appointed adequate number of skilled secretarial staff according to its needs to run its daily business.</li> <li>3. It must ensure that its office is open to communicate with the Licensor and the public and that it is equipped, as a minimum, with phone, email facilities and a website.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.02</b>	<b>General Manager/CEO</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a General Manager /CEO being responsible for running its daily business.</li> <li>2. The appointment must have been approved by the appropriate body (e.g., Board of Directors) of the Licence Applicant.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.03</b>	<b>Finance Officer</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a qualified Finance Officer being responsible for its financial matters who can be either a person working in the club's administration, or an external partner mandated by the Licence Applicant through a written agreement</li> <li>2. The Finance Officer must hold as a minimum a degree in accountancy, finance, or related field.</li> <li>3. The appointment must have been approved by the appropriate body of the Licence Applicant</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.04</b>	<b>Safety and Security Officer</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must ensure that a qualified Safety and Security Officer is appointed for each match, being responsible for safety and security matters.</li> <li>2. The appointed Safety and Security Officer must hold as a minimum one of the following qualifications: <ol style="list-style-type: none"> <li>a) A certificate as policeman or security person according to Qatari law; or,</li> <li>b) A safety and security diploma based on a specific course issued by the QFA, QSL or by a state recognised organization; or,</li> <li>c) A “recognition of competence” approved by the QFA or QSL, which is based on the participation in specific safety and security course of the national association and at least one-year experience in such matters</li> </ol> </li> <li>3. The appointment must have been made by the appropriate body of the Licence Applicant and/or the Ministry of the Interior and duly registered with QFA/QSL.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.05</b>	<b>Media Officer</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a qualified Media Officer being responsible for media matters.</li> <li>2. The Media Officer must hold a minimum one of the following qualifications: <ol style="list-style-type: none"> <li>a) Diploma in journalism; or,</li> <li>b) Concluded a media officer education course provided by the QSL or an organization recognised by the QSL; or,</li> <li>c) A “recognition of competence” approved by QFA/QSL which requires at least one (1) year experience in such matters.</li> </ol> </li> <li>3. The appointment must have been approved by the appropriate body of the Licence Applicant and duly registered with QFA/QSL.</li> </ol>	



Licence	AFC Elite	QSL
Grade	A	A
<b>P.06</b>	<b>Team Doctor</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed at least one doctor being responsible for the medicinal support and advice for the first team as well as for-doping-prevention policy. Clubs must ensure medical support during matches and training.</li> <li>2. The qualification the Team Doctor must be recognised by Supreme Council of Health (SCH).</li> <li>3. It is recommended that the Team Doctor concludes the FIFA Medicine Diploma. (This is not a mandatory requirement).</li> <li>4. The Team Doctor must obtain QFA/QSL match-day accreditation.</li> <li>5. The appointment must have been made by the appropriate body of the Licence Applicant and/or the relevant medical authority.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.07</b>	<b>Physiotherapist</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed for at least one physiotherapist being responsible for medical treatment and rehabilitation of first team members and club teams during trainings sessions and matches.</li> <li>2. The qualification of Physiotherapist must be recognised by the Supreme Council of Health (SCH).</li> <li>3. It is recommended that the physiotherapist concludes the FIFA Medicine Diploma. (This is not a mandatory requirement).</li> <li>4. The Physiotherapist must obtain QFA/QSL match-day accreditation.</li> <li>5. The appointment must have been made by the appropriate body of the Licence Applicant and/or the relevant medical authority.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.08</b>	<b>First Team Head Coach</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a Head Coach with a valid coaching diploma/licence being responsible for football matters of the first team. The Head Coach must have the following minimum qualification detailed below:</li> <li>2. The First Team Head Coach must: <ol style="list-style-type: none"> <li>a) Hold the Minimum Coaching Requirement (MCR) as stipulated in Annex 8; or,</li> <li>b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head Coach of the first team does not have the required certification as defined under (a) above; or,</li> <li>c) Already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (a) above.</li> </ol> </li> <li>3. The Head Coach must be duly registered with the QFA/QSL.</li> <li>4. The appointment must have been approved by the appropriate body of the Licence Applicant.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.09</b>	<b>First Team Assistant Coach</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a qualified Assistant Coach with a valid coaching diploma/licence assisting the Head Coach in all football matters of the first team.</li> <li>2. The First Team Assistant Coach must: <ol style="list-style-type: none"> <li>a) Hold the Minimum Coaching Requirement (MCR) as stipulated in Annex 8; or,</li> <li>b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Assistant Head Coach of the first team does not have the required certification as defined above; or,</li> </ol> </li> </ol>	

	<p>c) Already have started the required education course as defined under a) above.</p> <p>3. The Assistant Coach must be duly registered with the QFA/QSL.</p> <p>4. The appointment must have been approved by the appropriate body of the Licence Applicant</p>
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Licence	AFC Elite	QSL
Grade	A	A
<b>P.10</b>	<p><b>Technical Director of Youth Teams</b></p> <p>1. The Licence Applicant must appoint a Technical Director of Youth Teams responsible for managing and implementing all aspects of youth development matters including the Youth Development Programme (YDP).</p> <p>2. The Technical Director of Youth Teams must:</p> <p>a) Have specific youth coaching experience and/or supplementary certification/qualification related to coaching and managing young players; and,</p> <p>b) Have strong management and administration skills to ensure the efficient implementation of the programme, activities, roles, and duties in collaboration with other relevant personnel; and,</p> <p>c) Comply with the minimum coaching requirements detailed below:</p> <p>i. AFC “A” Diploma/ Licence; or,</p> <p>ii. Already have started the required education course recognized by AFC, to achieve the required diploma as defined under (i) above; or,</p> <p>iii. Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Technical Director of Youth Teams does not have the required certification as defined above.</p> <p>3. An RECC is issued in accordance with the procedures laid down by AFC, these may be updated from time to time. The Licence applicant is expected to be conversant with the current RECC process and to ensure that any individual in receipt of an RECC and appointed to position within</p>	

	<p>the club is actively working towards achieving the necessary qualification.</p> <p>4. The appointment must have been approved by the appropriate body of the Licence Applicant and be duly registered with QFA/QSL.</p>
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Licence	AFC Elite	QSL
Grade	A	A
<b>P.11</b>	<p><b>Youth Coaches</b></p> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed at least one qualified coach responsible for all football matters for each mandatory youth squad.</li> <li>2. At least two (2) Youth Coaches must: <ol style="list-style-type: none"> <li>a) Hold at least an AFC 'B' Coaching Diploma/Licence, or its equivalent as recognised by AFC; or,</li> <li>b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head Coach of the first team does not have the required certification as defined under (a) above; and,</li> <li>c) Have specific youth coaching experience and/or supplementary certification/qualification related to coaching and managing young players; and,</li> <li>d) Have strong competencies to ensure the efficient implementation of the technical programme to develop elite youth players in collaboration with other relevant personnel.</li> </ol> </li> <li>3. The other youth coaches must hold at least an AFC "C" Diploma/Licence, or its equivalent as recognised by AFC.</li> <li>4. The Youth Coaches must be duly registered with the QFA.</li> <li>5. The appointment must have been approved by the appropriate body of the Licence Applicant and duly registered with QFA/QSL</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.12</b>	<b>Safety and Security Organisation – Stewarding</b>	
	<ol style="list-style-type: none"> <li>1. The licence applicant must have engaged qualified stewards to ensure safety and security at home matches. For this purpose, it must: <ol style="list-style-type: none"> <li>a) Employ the stewards; or,</li> <li>b) Provide a written contract with the stadium owner/competitions organizer providing the stewards; or,</li> <li>c) Provide a written contract with an external security company providing stewards.</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.13</b>	<b>Rights, Responsibilities and Duties</b>	
	<ol style="list-style-type: none"> <li>1. The rights, responsibilities and duties of the Licence Applicant's personnel mentioned in these Regulations must be defined in writing.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>P.14</b>	<b>Duty of Replacement</b>	
	<ol style="list-style-type: none"> <li>1. If a function defined in these Regulations becomes vacant, the licensee must ensure that, within a period of a maximum of sixty (60) days, the function is taken over by someone who holds the required qualification.</li> <li>2. In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the sixty (60) day period only if reasonably satisfied that the person concerned is still medically unfit to resume duties.</li> <li>3. The occurrence of vacancy and replacement must be notified to the licensor within seven (7) working days of the respective event.</li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>P.15</b>	<b>Legal Advisor</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a qualified legal advisor who is responsible for all legal matters in the Licence Applicant's activities.</li> <li>2. The legal advisor must have at least a bachelor's degree in law.</li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>P.16</b>	<b>Club Technical Director</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a Club Technical Director. He should be duly registered with QFA/QSL.</li> <li>2. He should have at least an AFC 'A' Coaching diploma/licence, and: <ol style="list-style-type: none"> <li>a) supplementary qualities like an extensive playing and work experience at the professional club level; or,</li> <li>b) have been a long serving dedicated member of the club as a player, coach, manager, or advisor.</li> </ol> </li> <li>3. He must have strong management skills, vision, and lead the technical development of the club.</li> <li>4. He shall be responsible for at least the following: <ol style="list-style-type: none"> <li>a) establishing and/or implement club philosophy</li> <li>b) establishing Youth and Player Development Structures and Programmes</li> <li>c) ensuring technical standards are maintained and enhanced</li> <li>d) monitoring and evaluate all technical and developmental programmes</li> <li>e) talent scouting</li> <li>f) management of Club's Youth Academies</li> <li>g) recruitment and management of coaches and talent scouts; and</li> <li>h) management of match analysis processes.</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>P.17</b>	<b>First Team Goalkeeper Coach</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a qualified Goalkeeper Coach with a valid coaching diploma/licence for the first team.</li> <li>2. The First Team Goalkeeper Coach must have: <ol style="list-style-type: none"> <li>a) Hold the Minimum Coaching Requirement (MCR) as stipulated in Annex 8; or,</li> <li>b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Goalkeeping Coach of the first team does not have the required certification as defined above; or,</li> <li>c) Already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (a) above</li> </ol> </li> <li>3. The appointment must have been approved by the appropriate body of the Licence Applicant and duly registered with QFA/QSL.</li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>P.18</b>	<b>First Team Fitness Coach</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a qualified Fitness Coach with a valid coaching diploma/licence for the first team.</li> <li>2. The First Team Fitness Coach must have: <ol style="list-style-type: none"> <li>a) Hold the Minimum Coaching Requirement (MCER) as stipulated in Annex 8; or,</li> <li>b) Hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Fitness Coach of the first team does not have the required certification as defined above; or,</li> <li>c) Already have started the required education course, recognized by AFC to achieve the required diploma as defined under (a) above</li> </ol> </li> <li>3. The appointment must have been approved by the appropriate body of the Licence Applicant and duly registered with QFA/QSL.</li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>P.19</b>	<b>Club Licensing Officer</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a Club Licensing Officer being responsible for all matters relating to Club Licensing.</li> <li>2. The Club Licensing Officer must: <ol style="list-style-type: none"> <li>a) Attend all meetings, workshops, seminars, and events organised by the Licensor for the purposes of club licensing</li> <li>b) Be responsible for the coordination of documents via the CLAS</li> <li>c) Be able to communicate in both written and spoken English.</li> </ol> </li> </ol>	

Licence	AFC Elite	QSL
Grade	B	B
<b>P.20</b>	<b>Performance Nutritionist</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must have appointed a qualified Performance Nutritionist being responsible for player centred nutrition programs of the club, for player centred nutrition programs and to develop a department to apply the nutrition policy in all teams.</li> <li>2. The Performance Nutritionist must hold at least the following qualifications: <ol style="list-style-type: none"> <li>a) University Degree in Nutrition; or,</li> <li>b) A postgraduate/specialization in Sports Nutrition.</li> </ol> </li> <li>3. The Performance Nutritionist must obtain QFA/QSL match-day accreditation.</li> <li>4. The appointment must have been approved by the appropriate body of the Licence Applicant.</li> </ol>	



## Article 19: Legal Criteria

Licence	AFC Elite	QSL
Grade	A	A
L.01	<p><b>Declaration in Respect of Participating in the AFC/QFA/QSL Club Competitions</b></p> <p>1. The Licence Applicant must submit a legally valid declaration confirming that:</p> <ul style="list-style-type: none"> <li>a) it recognises as legally binding the statutes, rules and regulations and decisions of FIFA, the AFC, QFA, QSL and QSAT as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the AFC Statutes</li> <li>b) it recognises the exclusive jurisdiction of the Court of Arbitration for Sport (domiciled in Lausanne, Switzerland) for any dispute of international dimension and in particular involving FIFA and/or the AFC</li> <li>c) it recognises the prohibition on recourse to ordinary courts under the FIFA and AFC Statutes</li> <li>d) at national level, it will play in competitions that are recognised and endorsed by QFA &amp; QSL</li> <li>e) at international level, it will participate in competitions recognised and endorsed by the AFC and/or FIFA. To avoid any doubt, this provision does not relate to friendly matches</li> <li>f) it will abide by and observe the provisions and conditions of the QSL Club Licensing regulations</li> <li>g) its reporting perimeter is defined in accordance with Article 20.1 of these Regulations, and it will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing this declaration</li> <li>h) all submitted documents are complete and correct</li> <li>i) it authorises the competent Licensor and the AFC to examine documents and seek information and, in the event of any appeal procedure, to seek information from any relevant public authority or private body according to national law; and</li> <li>j) it acknowledges that AFC and QSL reserves the right to execute</li> </ul>	

	<p>compliance audits at national level in accordance with Article 21.3.</p> <p>2. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the Licensor.</p>
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Licence	AFC Elite	QSL
Grade	A	A
<b>L.02</b>	<p><b>Legal Documents</b></p> <p>3. The Licence Applicant must submit the following documents:</p> <ul style="list-style-type: none"> <li>a) A copy of its current company articles, constitution, statutes, or similar-type governing document</li> <li>b) A copy of the Licence Applicant Certificate of Registration (CR) from Ministry of Economy and Commerce</li> <li>c) A copy of the participation agreement concluded with QSL for the season to be licensed (not applicable to second division clubs).</li> <li>d) A copy of the confidentiality assurance agreement concluded with QSL for the season to be licensed</li> <li>e) The duly concluded Club Licensing application form(s)</li> </ul>	

Licence	AFC Elite	QSL
Grade	A	A
<b>L.03</b>	<p><b>Ownership and Control of Clubs</b></p> <p>1. To safeguard the integrity of national matches and competitions, Licence Applicants must be committed to ensuring that they conform to the highest ethical and sporting standards regarding matters of ownership and Control.</p> <p>In this regard, the Licence Applicant must comply with the following criteria:</p> <ul style="list-style-type: none"> <li>a) the Licence Applicant shall not, either directly or indirectly: <ul style="list-style-type: none"> <li>i. hold or deal in the securities or shares of any other participating club(s) in the same national competition.</li> </ul> </li> </ul>	

	<ul style="list-style-type: none"> <li>ii. be a member of any other participating club(s) in the same national competition.</li> <li>iii. be involved in any capacity whatsoever in the management, administration and/or sporting performance of any other participating club(s) in the same national competition.</li> <li>iv. have any power whatsoever in the management, administration and/or sporting performance of any other participating club(s) in the same national competition.</li> </ul> <p>if there is a material risk that this would actually or potentially jeopardise the integrity of the national competition.</p> <ul style="list-style-type: none"> <li>b) No one connected to the Licence Applicant shall simultaneously be involved, either directly or indirectly, in any capacity whatsoever in the management, administration and/or sporting performance of the Licence Applicant and any other participating club(s) in the same national competition, if there is a material risk that this would actually or potentially jeopardise the integrity of the national competition.</li> <li>c) No individual or legal entity connected to the Licence Applicant shall have Control or influence over any other participating club(s) in the same national competition, if there is a material risk that this would actually or potentially jeopardise the integrity of the national competition. In assessing whether or not Control or influence exists in this context, the following factors shall be taken into account: <ul style="list-style-type: none"> <li>i. holding a majority of the shareholders' voting rights in the relevant clubs.</li> <li>ii. having the right to appoint or remove a majority of the members of the administrative, management, or supervisory body of the relevant clubs.</li> <li>iii. being a shareholder and alone controlling a majority of the shareholders' voting rights pursuant to an agreement entered into with other shareholders of the relevant clubs; and/or,</li> <li>iv. being able to exercise by any means a decisive influence in the decision-making of the relevant clubs.</li> </ul> </li> </ul> <p>2. The Licence Applicant shall submit a legally valid and binding declaration outlining the ownership structure and Control mechanism of the club and confirming its compliance with the criteria set out above. If the Licence Applicant considers that it may contravene any of the criteria, this should be explained in the declaration (with evidence). The declaration must be executed by an authorised signatory no more than</p>
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	<p>three (3) months prior to the corresponding deadline for its submission to the Licensor.</p> <p>Additionally, for QSL Club Licence applicant clubs:</p> <ol style="list-style-type: none"> <li>1. The Licence Applicant must submit a legally valid declaration outlining the ownership structure and control mechanism of the club. Such declaration should ensure conformity with the conditions set out below.</li> <li>2. No natural or legal person involved in the management, administration and/or sporting performance of the club, either directly or indirectly: <ol style="list-style-type: none"> <li>a) Holds or deals in the securities or shares that allows such person to exercise significant influence in the activities of any other club participating in the same competition</li> <li>b) Holds a majority of the shareholders' voting rights of any other club participating in the same competition</li> <li>c) Has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another club participating in the same competition</li> <li>d) Is a shareholder and alone controls a majority of the shareholders' voting rights of any other club participating in the same competition pursuant to an agreement entered into with other shareholders of the club in question</li> <li>e) Is a member of any other club participating in the same competition</li> <li>f) Is involved in any capacity whatsoever in the management, administration and/or sporting performance of any other club participating in the same competition</li> <li>g) Has any power whatsoever over the management, administration and/or sporting performance of any other club participating in the same club competition.</li> </ol> </li> <li>3. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the Licensor.</li> </ol>
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Licence	AFC Elite	QSL
Grade	A	A
<b>L.04</b>	<b>Legal Group Structure and Ultimate Controlling Party</b> <ol style="list-style-type: none"> <li>The Licence Applicant must provide the Licensor with information on the legal Group structure at the Statutory Closing Date prior to the deadline for the submission of the application to the Licensor. It must be presented in a chart and duly approved by management. The Licensor must be informed of any changes there may have been to the legal Group structure during the period between the Statutory Closing Date and the submission of the chart to the Licensor.</li> <li>This document must clearly identify and include information on: <ol style="list-style-type: none"> <li>the Licence Applicant and, if different, the Registered Member of the QFA</li> <li>any Subsidiary of the Licence Applicant and, if different, the Registered Member of the QFA</li> <li>any Joint Venture entity, including other parties with an interest in the Joint Venture, in which the Licence Applicant (or, if different, the Registered Member of the AFC Member Association) has an interest;</li> <li>any Associate entity of the Licence Applicant and, if different, the Registered Member of the QFA</li> <li>any direct or indirect Controlling entity of the Licence Applicant, up to and including the ultimate Controlling party</li> <li>any party that has 10% or greater direct or indirect ownership of the Licence Applicant, or 10% or greater voting rights</li> <li>any party with a Significant Influence over the Licence Applicant</li> <li>any other football club, in respect of which any of the parties identified in (a) to (g) or any of their key management personnel have any ownership interest, voting rights, and/or any involvement or influence whatsoever its management, administration and/or sporting performance; and</li> <li>The reporting perimeter as defined in Article 20.1 must also be clearly identified in the document.</li> </ol> </li> <li>If deemed relevant the Licensor may request the Licence Applicant/Licensee to provide additional information other than that listed above (e.g., information about any subsidiaries and/or Associates of the ultimate Controlling entity and/or direct Controlling entity).</li> <li>The following information must be provided in relation to all entities included in the legal Group structure: <ol style="list-style-type: none"> <li>Name of legal entity</li> <li>Type of legal entity</li> <li>Main activity of legal entity</li> </ol> </li> </ol>	

	<p>d) Percentage of ownership interest (and, if different, percentage of voting power held).</p> <p>5. For any Subsidiary of the Licence Applicant/Licensee and, if different, the Registered Member of the QFA, the following information must also be provided:</p> <ul style="list-style-type: none"> <li>a) Share capital</li> <li>b) Total assets</li> <li>c) Total revenues</li> <li>d) Total equity.</li> </ul> <p>6. Without prejudice to the foregoing, the Licensor shall ensure that it assesses the information provided by the Licence Applicant under Criterion L.04 to determine the accuracy of the Licence Applicant's declaration under Criterion L.03.</p> <p>Accordingly, the Licence Applicant shall ensure that it clearly identifies and includes information regarding its compliance with the various components of the declaration under Criterion L.03 when providing the Licensor with information on its legal Group structure under Criteria L.04.</p>
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Licence	AFC Elite	QSL
Grade	A	A
<b>L.05</b>	<b>Written Contract/Agreement with Players</b>	
	<p>1. All Licence Applicants' professional players must have written contracts in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players (or for amateur players, a valid memorandum of understanding with the Licence Applicant) and shall incorporate all key provisions required by Qatari law, FIFA, AFC and QFA instructions.</p>	

Licence	AFC Elite	QSL
Grade	B	B
<b>L.06</b>	<b>Disciplinary Procedure and Code of Conduct for Players and Officials</b>	
	<p>1. The Licence Applicant shall establish a legally binding code of conduct for players and officials which is in compliance with Qatari law, FIFA, AFC, QFA and QSL Statutes, Rules and Regulations.</p> <p>2. The code of conduct should be supplemented by a legally binding disciplinary regulation under which the infringement of the code of conduct, club rules, club regulations, and club decisions shall be prosecuted, and sanctions may be applied.</p>	

## Article 20: Finance Criteria

### 1. Reporting Entity/Entities and reporting perimeter

- a) The Licence Applicant determines and provides to the Licensor the reporting perimeter, i.e., the entity or combination of entities in respect of which financial information (e.g., single entity, consolidated or combined financial statements) has to be provided.
- b) The reporting perimeter must include:
  - i. the Licence Applicant and, if different, the Registered Member of the QFA
  - ii. any Subsidiary of the Licence Applicant and, if different, the Registered Member of the QFA
  - iii. any other entity included in the legal Group structure which generates revenues and/or performs services and/or incurs costs in respect of the football activities defined in paragraph c) iii. to x. below
  - iv. any entity, irrespective of whether it is included in the legal Group structure, which generates revenues and/or performs services and/or incurs costs in respect of football activities as defined in paragraph c) i. and ii. below.
- c) Football activities include:
  - i. employing/engaging personnel (as defined in Criteria F.04) including payment of all forms of consideration to employees arising from contractual or legal obligations
  - ii. acquiring/selling players' registrations (including loans);
  - iii. ticketing
  - iv. sponsorship and advertising
  - v. broadcasting
  - vi. merchandising and hospitality
  - vii. club operations (e.g., administration, matchday activities, travel, scouting, etc.);
  - viii. financing (including financing secured or pledged against the assets of the Licence Applicant)
  - ix. use and management of Stadium and Training Facilities; and
  - x. youth sector.
- d) An entity may be excluded from the reporting perimeter only if:
  - i. its activities are entirely unrelated to the football activities defined in paragraph c) above and/or the locations, assets, or brand of the football club; or
  - ii. it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in paragraph c) i. and ii. above
  - iii. the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter.
- e) The Licence Applicant must submit a declaration by an authorised signatory which confirms:

- i. that all revenues and costs related to each of the football activities indicated in paragraph c). have been included in the reporting perimeter and provide a detailed explanation should this not be the case; and
  - ii. whether any entity included in the legal Group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph d).
- 2. For further information on the mandatory reporting period and the minimum requirements on the format of reporting and accounting, as well as a detailed explanation of each of the criteria below (if applicable), please refer to Annexes 9 to 14.



Licence	AFC Elite	QSL
Grade	A	A
<b>F.01</b>	<b>Annual Financial Statements - Audited</b> <ol style="list-style-type: none"> <li>Regardless of the legal structure of the Licence Applicant, Annual Financial Statements based on the local legislation for incorporated companies shall be prepared and audited by independent auditors.</li> <li>The Audited Annual Financial Statement shall be in respect of the Statutory Closing Date immediately prior to the deadline for submission of the List of Licensing Decisions to the AFC and must consist of: <ol style="list-style-type: none"> <li>A balance sheet.</li> <li>A profit and loss account.</li> <li>A cash flow statement.</li> <li>Notes, comprising a summary of significant Accounting Policies and other explanatory notes; and</li> <li>A financial Review by management (Director's Report).</li> </ol> </li> <li>The financial statement must be prepared based on the International Financial Reposting Standard (IFRS) requirements.</li> <li>In addition to the IFRS requirement, the Audited Annual Financial Statements shall meet the minimum disclosure requirements and the accounting principles set out in the Annex 9.</li> <li>If the Audited Annual Financial Statements do not meet the minimum disclosure requirements and accounting principles set out in Annex 9, then Supplementary Information must be prepared by the Licence Applicant and assessed by the auditor.</li> <li>Accounts Header and Classification of Account <p>To achieve greater consistency in the reporting formats for financial data purposes of the football clubs in Qatar, QSLM recommends that football clubs adhered to the prescribed accounts headers and classification as set out in Annex 10 in their Profit and Loss Account/Income Statement in their Audited Financial Statements.</p> </li> <li>Audit Opinion <p>The type of audit opinion in the annual audited report will have an implication in the Licensor' assessment and the licence application as set out in Annex 11.</p> </li> <li>In addition to F.01, the Licence Applicant are required to meet the requirements of criterion criteria of F.02</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>F.02</b>	<b>Financial Statements for the Interim Period – -Reviewed</b> <ol style="list-style-type: none"> <li>1. If the Statutory Closing Date of the License Applicant is more than 6 months before the deadline for submission of the List of Licensing Decisions to the AFC, then the License Applicant shall prepare and submit an additional financial statement covering the interim period up to 31 December 2025 which must be reviewed or audited by independent auditors.  The interim financial statement must consist of <ol style="list-style-type: none"> <li>a) A balance sheet.</li> <li>b) A profit and loss account.</li> <li>c) A cash flow statement.</li> <li>d) Notes, comprising a summary of significant Accounting Policies and other explanatory notes.</li> </ol> </li> <li>2. The Interim Financial Statements shall be prepared in accordance with IFRS and must also meet the minimum disclosure requirements and accounting principles as per the Annual Financial Statement.</li> <li>3. Account Header and Classification of Account To achieve consistency in the reporting formats for financial data purposes of football clubs in Qatar, QSL recommends the football clubs adhere to the prescribed accounts headers and classification as set out in Annex 10, in their Profit and Loss Account/Income Statement in their Interim Financial Statements.</li> <li>4. Review Opinion The type of opinion in the review report will have an implication in the Licensor’ assessment and the licence application as set out in Annex 12.</li> </ol>	

Licence	AFC Elite	QSL
Grade	A	A
<b>F.03</b>	<b>No Overdue Payables Towards Football Clubs Arising from Transfer Activities</b> <ol style="list-style-type: none"> <li>1. The Licence Applicant must prove that it has no payables overdue towards football clubs arising from transfer activities as of 31 December 2025.</li> <li>2. Should there be any payables overdue, the Licence applicant must prove that, by the following 31 March 2026: <ol style="list-style-type: none"> <li>a) It has been fully settled; or,</li> <li>b) Deferred by mutual agreement; or,</li> <li>c) It has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to overdue payables; however , if the licensor consider that such claim has been brought or such proceedings have been opened for the sole purposes of avoiding the applicable deadlines set out in these regulations (i.e. to buy time) the relevant amount will still be consider as an overdue payable; or,</li> <li>d) It has contested a claim which has been bought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the licensor that the claim which have been bought or the proceeding which have been opened are manifestly unfounded; or,</li> <li>e) It can demonstrate to the reasonable satisfaction of the relevant decision-making bodies that it has taken all reasonable measures to identify and pay the creditor club(s) in respect of training compensation and solidarity contributions (as defined in the FIFA Regulations on the Status and Transfer of Players).</li> </ol> </li> <li>3. Additional interpretation and information concerning F.03 Clubs Payables/Overdues Payable relating to player transfers within the meaning of this regulation are further explained in Annex 13.</li> <li>4. The amount due to other football club relating to player transfers stated in the annual audited financial statement and/or the interim financial statements must be supported and reconcile with the F.03 overdues template. i.e., amounts due to other football clubs as of 31 December 2024.</li> </ol>	

**Additional Requirement:**

For Accounts Receivable relating to player transfers the Licence Applicant must disclose the receivable amounts relating to player transfer activities in the Balance Sheet.

The Licence Applicant is required to complete the Accounts Receivable table with the figures in the balance sheet (if applicable).

Licence	AFC Elite	QSL
Grade	A	A
<b>F.04</b>	<b>No Overdue Payables Towards Employees and Social/Tax Authorities</b>  1. The Licence Applicant must prove that it has no payables overdue towards employees and social/tax authorities in respect of contractual and legal obligations which arose with its employee as of 31 December 2025.  2. Should there be any payables overdue, the Licence applicant must prove that, by the following 31 March 2026:  a) It has been fully settled; or,  b) Deferred by mutual agreement; or,  c) It has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to overdue payables; however , if the licensor consider that such claim has been brought or such proceedings have been opened for the sole purposes of avoiding the applicable deadlines set out in these regulations (i.e. to buy time) the relevant amount will still be consider as an overdue payable; or,  d) It has contested a claim which has been bought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the licensor that the claim which have been bought or the proceeding which have been opened are manifestly unfounded.  3. The term “employees” shall include but shall not limited to: a) All professional players according to the FIFA Regulations on Governing the Status and Transfer of Players b) Those staff identified in these present regulations.	

	<p>4. Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligation including wages, salaries, image rights, bonuses and other benefits. Payables towards Social/Tax Authorities are only in respect of the contractual and legal obligations with its employees i.e., Income Tax.</p> <p>Additional interpretation and information concerning F.04 Employees Payables/Overdues Payable within the meaning of this criterion are further explained in Annex 14.</p> <p>5. The Licence Applicant must reconcile the employee list table to the figure in the annual audited financial statements and/or the interim financial statements i.e., Account Payables/Amounts due to employees as of 31 December 2025.</p>
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Licence	AFC Elite	QSL
Grade	A	A
<b>F.05</b>	<b>Written Representations Prior to the Licensing Decision</b> <ol style="list-style-type: none"> <li>1. Within seven (7) days prior to the date on which the licensing decision is to be made by the Club Licensing Committee, the Licence Applicant must make written representations to the Licensor.</li> <li>2. The written representations shall confirm: <ol style="list-style-type: none"> <li>a) That all documents submitted to the Licensor are complete and correct.</li> <li>b) Whether or not any Significant Change in relation to all the licensing criteria has occurred.</li> <li>c) Whether or not any Events or Conditions of Major Economic importance have occurred that may have an adverse impact on the Licence Applicant's financial position since the balance sheet date of the preceding Audited Annual Financial Statements or Reviewed Interim Financial Statements (if applicable). If Any Events or Conditions of Major Economic Importance have occurred, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made.</li> <li>d) Whether or not the Licence Applicant (or the Registered Member of the AFC Member Association which has a contractual relationship with the Licence Applicant within the meaning of Article 12) or any Parent company of the Licence Applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the Licence Season.</li> </ol> </li> <li>3. Approval by management must be evidenced by way of a signature on behalf of the executive body of the Licence Applicant.</li> </ol>	

## Future Financial Information

Licence	AFC Elite	QSL
Grade	A	A
<b>F.06</b>	<p><b>Future Financial Information</b></p> <ol style="list-style-type: none"> <li>1. The Licence Applicant must prepare and submit Future Financial Information in order to demonstrate to the Licensor its ability to continue as a Going Concern until the end of the Licence Season.</li> <li>2. Future financial information must cover the period commencing immediately after the later of the statutory closing date of the annual financial statements or, if applicable, the balance sheet date of the interim financial statements, and it must cover at least the licence season. The future financial information shall be based on assumptions that are not unreasonable and meet the minimum disclosure requirements.</li> <li>3. Future Financial Information consists of: <ol style="list-style-type: none"> <li>a) a budgeted profit and loss account, with comparative figures for the immediately preceding Financial Year and Interim Period (if applicable).</li> <li>b) a budgeted cash flow, with comparative figures for the immediately preceding Financial Year and Interim Period (if applicable).</li> <li>c) explanatory notes, including a brief description of each of the significant assumptions (with reference to the relevant aspects of Historic Financial Information) that have been used to prepare the budgeted profit and loss account and cash flow statement.</li> <li>d) as well as of the key risks that may affect the future financial results.</li> </ol> </li> <li>4. Future Financial Information must be prepared, on a quarterly basis.</li> <li>5. Future Financial Information must be prepared on a consistent basis with the Audited Annual Financial Statements and follow the same Accounting Policies as those applied for the preparation of the Annual Financial Statements, except for accounting policy changes made after the date of the most recent Annual Financial Statements that are to be reflected in the next Annual Financial Statements, in which case details must be disclosed.</li> </ol>	

	<p>6. Future Financial Information must meet the minimum disclosure requirements and additional line items, or notes must be included if they provide clarification or if their omission would make the Future Financial Information misleading.</p> <p>7. Future Financial Information with the assumptions upon which they are based must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the Reporting Entity.</p>
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### Subsequent Information

Criteria F.07 and F.08 apply to all Licensees after the licensing decision.

Licence	AFC Elite	QSL
Grade	A	A
<b>F.07</b>	<p><b>Duty to Notify Subsequent Events</b></p> <p>1. Following the licensing decision by the relevant decision-making body, the Licensee must promptly notify the licensor in writing about any Subsequent Events that may cast significant doubt upon the Licensee's ability to continue as a Going Concern until at least the end of the season for which the Licence has been granted.</p> <p>2. Compliance with this criterion shall be assessed by the Licensor on an on-going basis.</p>	



Licence	AFC Elite	QSL
Grade	A	A
<b>F.08</b>	<b>Duty to Update Future Financial Information</b> <ol style="list-style-type: none"> <li>1. The Licensee must prepare and submit an updated version of the future financial information (prepared according to F.06).</li> <li>2. In addition, the prepared information shall meet the minimum disclosure requirements, include a comparison of the budget to actual figures including explanations of variances. The updated version of the future financial information must be prepared, as a minimum, on a six-month basis.</li> <li>3. Compliance with this criterion shall be assessed by the Licensor on an on-going basis.</li> </ol>	

## Article 21: Final Provisions

## 1. Authoritative Text

All correspondence between the AFC and the Licensor and/or the Licensee must be in English, and the AFC may ask the Licensor and/or Licensee for a certified translation of documents at their expense.

In the event of a discrepancy between the AFC Club Licensing Regulations and the club licensing regulations of an AFC Member Association, the AFC Club Licensing Regulations shall be authoritative.

The AFC Club Licensing Regulations shall be implemented according to the AFC Statutes, AFC Disciplinary and Ethics Code and other AFC regulations. In case of any discrepancy between the AFC Club Licensing Regulations and any applicable AFC regulations, the AFC Club Licensing Regulations shall be authoritative.

The headings used for the various Parts, Sections, and Articles of these Regulations are for convenience only and shall not be deemed part of the substance of these Regulations or to affect in any way the language of the provisions to which they refer.

In the event of any discrepancies, misstatement, omission, or error appearing between the Arabic version and the English version of these Regulations, this English version shall prevail.

## 2. QSL Club Licensing Annexes

- a) All Annexes shall complement the present Regulations and form an integral part thereof.

## 3. Compliance Audits

- a. AFC/QSL and/or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the licensor and licence applicant/licensees.
- b. Compliance audits aim to ensure that the licensor, as well as the licence applicant/licensee, have fulfilled their obligations as defined in these regulations and that the licence was correctly awarded at the time of the final decision of the licensor.
- c. For the purpose of compliance audits, in the event of any discrepancy in the interpretation between AFC Club Licensing Regulations and the QSL Club Licensing Regulations, the AFC Club Licensing Regulations shall be authoritative.
- d. The non-observance of the minimum mandatory requirements as defined in these Regulations may result in sanctions according to AFC/QSLM's recommendations or decisions according to the nature and the gravity of the violations.

#### 4. Disciplinary Procedures

Should the AFC discover that any licensing decision has been made in violation of the AFC Club Licensing Regulations, the AFC may refer the Licensor to the AFC judicial bodies for their further action in accordance with the relevant regulations.

#### 5. Implementing Provisions

The AFC General Secretariat shall take the decisions and adopt, in the form of directives, the detailed provisions necessary for implementing these Regulations. The AFC reserves the right to make amendments to any part of these Regulations for any reason whatsoever. Such amendments shall be duly communicated in due course.

#### 6. Matters Not Provided For

Matters not provided for in these Regulations shall be decided by the AFC Executive Committee. Such decisions are final and binding and not appealable.

#### 7. Enforcement

- a) These Regulations were ratified by the AFC Executive Committee on 25 June 2024 and came into force immediately.
- b) These Regulations shall be applicable for the granting of Licences to participate in the ACL Elite, ACL Two and ACGL for the sporting season 2025/26 onwards.
- c) For the avoidance of doubt, the AFC Club Licensing Regulations Edition 2023 shall remain in force for the purposes of, and be applicable for, the granting of Licences to participate in the ACL Elite, ACL Two and ACGL in the sporting season 2024/25.
- d) The present Regulations derive their legal basis from the relevant articles of the QFA Statutes and/or QSL Statutes.
- e) These Regulations were adopted by the QSL Executive Office
- f) The present Regulations replace the previous edition and come into force immediately.

#### 8. Force Majeure

The Licence Applicant shall not be liable for failure to fulfill its obligations under these Regulations due to force majeure events, including natural disasters, war, pandemics, or governmental actions beyond its control. The Licence Applicant must promptly notify the Licensor, take reasonable steps to mitigate the impact, and its obligations shall be considered for suspension upon approval through the necessary channels, based on the specific circumstances of the case.

For the QSL Executive Office

Mr. Jassim Bin Rashid Al Buainain

**President**

**Annex 1: Integration of the AFC Club Licensing Regulations into National Club Licensing Regulations**

## **A - PRINCIPLE**

In its national club licensing regulations, each AFC Member Association must define the parties involved, their rights and duties, the criteria and the necessary processes in accordance with these Regulations for entering the relevant AFC club competition(s).

## **B - THE PROCESS**

1. The AFC Member Association must finalise the wording of the national club licensing regulations in English and submit it in CLAS (unless exempted by the AFC), to the AFC General Secretariat for review.
2. The AFC Member Association is responsible for ensuring, and must demonstrate to the AFC General Secretariat, that all applicable provisions of these Regulations have been integrated in its national club licensing regulations. Exceptions may be granted by the AFC General Secretariat according to Article 4 of these Regulations.
3. The AFC Member Association is free to increase or introduce additional minimum criteria in its national club licensing regulations for the purpose of entering the relevant AFC club competition(s).
4. Where introduced by the Licensor in its national club licensing regulations, any increased or additional minimum criteria shall apply to entry in the relevant AFC club competition(s).
5. The AFC Member Association must confirm to the AFC General Secretariat that all provisions contained in the national club licensing regulations are in compliance with the applicable national law.
6. The AFC General Secretariat reviews the final version of the national club licensing regulations and accredits it by approving it on CLAS which confirms that:
  - a) the applicable provisions of these Regulations for the purpose of entering the relevant AFC club competition(s) are integrated in the national club licensing regulations;
  - b) the Licence issued by the competent national bodies according to the national club licensing regulations is based on the minimum criteria set out in Articles 16 to 20, Annex 5 or Annex 6 (as applicable) of these Regulations.
7. The national club licensing regulations must be approved by the competent national bodies and communicated to the Licence Applicants before the start of the licensing process and they cannot be amended during the latter process, unless duly approved by the AFC.

## **Annex 2: Delegation of Licensing and Monitoring Responsibilities to an Affiliated League**

1. The AFC General Secretariat may approve any requests from AFC Member Associations to delegate or to withdraw licensing and monitoring responsibilities to/from its affiliated league(s) as specified in Article 5.2.
2. Such well-founded requests can be made to the AFC General Secretariat at any time. All the requests presented to the AFC in writing before the start of the core process will be considered for effect in the following sporting season.
3. The timing of such a request must be carefully considered. The AFC will not accept any request to delegate or to withdraw licensing responsibilities during the core process in order to ensure continuity.
4. The AFC General Secretariat may approve a delegation request if it is satisfied that the league:
  - a) is affiliated to the AFC Member Association and has accepted its statutes, regulations and the decisions of its responsible and competent bodies in writing;
  - b) is responsible for running the top national championship;
  - c) has submitted a written decision by the legislative body of its affiliated league to comply with the following obligations towards the AFC:
    - i. to implement the Club Licensing Criteria according to the provisions of these Regulations and any future amendments thereto into national club licensing regulations;
    - ii. to cooperate with the AFC and its nominated bodies/agencies for the purpose of club monitoring;
    - iii. to grant the AFC and its nominated bodies/agencies full necessary access to verify the operation of the club licensing system and the decisions of the decision-making bodies at any time;
    - iv. to allow the AFC and its nominated bodies/agencies to conduct compliance audits at any time of clubs that qualify for an AFC club competition(s);
    - v. to accept any AFC decision made with regard to exceptions and/or compliance audits;
    - vi. to issue the appropriate sanctions to the relevant parties according to the AFC's recommendations or decisions.

## **Annex 3: Exceptions Policy**

### **A. PRINCIPLE**

1. The AFC General Secretariat may, in accordance with Article 4, grant exceptions on the following matters:
  - a) non-applicability of a minimum requirement concerning the decision-making bodies or process defined in Article 7 due to national law or any other reason;
  - b) non-applicability of a minimum requirement concerning the core process defined in Article 9 due to national law or any other reason;
  - c) non-applicability of a minimum assessment procedure defined in Article 10 due to national law or any other reason;
  - d) non-applicability of a certain criterion defined in Articles 16 to 20, Annex 5 or Annex 6 (as applicable), due to national law or any other reason;
  - e) extension of the introduction period for the implementation of a criterion or a category of criterion defined in Articles 16 to 20, Annex 5 or Annex 6 (as applicable);
  - f) non-applicability of the two-year rule defined in Article 12.2 in case of change of legal form or company structure of the Licence Applicant on a case by case basis.
2. Exceptions related to items a) to e) are granted to an AFC Member Association and may apply to all clubs which are registered with the relevant AFC Member Association and which submit a licensing application to enter the relevant AFC club competition(s). Exceptions related to item f) are granted to the individual club that applies for a Licence.
3. In principle an exception is granted for a period of one Licence Season. Under specific circumstances this period may be extended and the AFC Member Association may be placed on an improvement plan.
4. A renewal of the exception is possible upon a new request.

### **B. THE PROCESS**

1. The AFC General Secretariat acts as the first instance decision making body on exception requests.
2. An exception request must be in writing, clear and well-founded.
3. Exceptions related to items defined under A (1) a) to e) must be submitted by the AFC Member Association to the AFC General Secretariat thirty (30) days prior to the start of the core process.
4. Exceptions related to the item defined under A (1) f) can be submitted at any time. A Licensor notified of the reorganisation or restructuring of an affiliated club (e.g. change

of legal form, merger of clubs, split of club, liquidation or bankruptcy) is responsible for notifying the AFC General Secretariat accordingly as soon as it becomes aware of it.

5. The AFC General Secretariat shall exercise necessary discretion to grant any exception within the limits of these Regulations.
6. The status and situation of football within the territory of the AFC Member Association will be taken into account when granting an exception. This encompasses, for example:
  - a) size of the territory, population, geography, economic background, force majeure;
  - b) size of the AFC Member Association (number of clubs, number of registered players and teams, size and quality of the administration of the association, etc.);
  - c) the level of football (professional, semi-professional or amateur clubs);
  - d) status of football as a sport within the territory and its market potential (average attendance, TV market, sponsorship, revenue potential, etc.);
  - e) the AFC and FIFA ranking;
  - f) stadium ownership situation (club, city/community, etc.) within the association;
  - g) support (financial and other) from the national, regional and local authorities, including the national sports ministry;
  - h) protection of creditors;
  - i) legal Group structure and reporting perimeter;
  - j) club identity.
7. The decision will be communicated to the AFC Member Association. The decision shall be in writing and state the reasoning. The AFC Member Association shall then communicate it to all Licence Applicants concerned.
8. Appeals can be lodged against decisions made by the AFC General Secretariat in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the AFC Statutes.



#### **Annex 4: Extraordinary Application of the Club Licensing System**

1. The minimum licensing criteria applicable shall be the same as in Articles 16 to 20, Annex 5 or Annex 6 (as applicable) of these Regulations.
2. AFC Member Associations must notify the AFC of any potential extraordinary applications in writing latest by 31 January preceding the season to be licensed.
3. AFC Member Associations must provide the criteria for the extraordinary application to the club(s) concerned. They must prepare the club(s) concerned for the extraordinary application procedure.
4. The club(s) concerned must provide the necessary documentary proof to the AFC Member Association. The AFC Member Association will assess the club(s) against the minimum criteria in Articles 16 to 20, Annex 5 or Annex 6 (as applicable) of these Regulations.
5. The AFC Member Association shall forward the following (in English) to the AFC by the 30 April preceding the season to be licensed:
  - a) a written petition to the AFC Entry Control Body duly signed and dated by the club requesting it to grant a Licence to participate in the corresponding AFC club competition(s). Such request must provide:
    - i. the name and address of the club
    - ii. the identity of any club(s) directly affected by its petition
    - iii. its full written argument with reference to the relevant regulations
    - iv. all documentary evidence provided to the AFC Member Association
  - b) a recommendation by the AFC Member Association (including the dates and names of the persons that assessed the club);
  - c) any other documents requested by the AFC.
6. If during this extraordinary application procedure any such club is eliminated on sporting merit, the AFC Member Association concerned shall notify the AFC General Secretariat immediately, and the procedure will be immediately terminated, without further decision. Any such terminated procedure cannot be resumed or restarted at a later stage.

## **Annex 5: Women's Club Licensing Criteria**

It is recommended that the following criteria are fulfilled by clubs participating in national Women's club competitions with the aim of encouraging the AFC Member Associations to implement a women's club licensing system as part of their national club licensing regulations.

### **Sporting Criteria**

#### **1. Youth Teams**

- a. The Licence Applicant must have at least one U15 or U16 or U17 women's youth team.
- b. Each women's youth team must take part in official competitions or programs played at national, regional or local level and recognised by the QFA

#### **2. Medical Care of Players**

- a. The Licence Applicant shall provide all players registered in the club with full access to medical support services. These shall include, but not limited to the following:
  - i. yearly medical examination including cardiovascular screening for all its players in its first squad
  - ii. yearly medical examination for all players above the age of 12.

#### **3. Registration of Players**

- a. All the Licence Applicant's players, including youth players above the age of 12, must be registered with the QFA and/or its affiliated league in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

### **Infrastructure Criteria**

#### **4. Approved Stadium**

- a. The Licence Applicant must have a Stadium available to play matches. The Licence Applicant either:
  - i. owns the Stadium; or
  - ii. can provide a written contract with the owner of the Stadium it will use. This contract must guarantee the use of the Stadium for the AFC matches for the coming season, for which the Licence Applicant qualifies in sporting terms.
- b. The Stadium must meet the requirements set by QFA/QSL.
- c. The Stadium must be approved by the Licensor and located in the same city where the Licence Applicant is based. If the Stadium is not located in the Licence Applicant's base city, a justifiable reason should be provided.

## **5. Training Facilities – Availability**

- a. The Licence Applicant must have Training Facilities available throughout the year. The Licence Applicant either:
  - i. owns the Training Facilities; or,
  - ii. shall provide a written contract with the owner of the Training Facilities.
- b. It must be guaranteed that the Training Facilities can be used by all teams of the Licence Applicant during the Licence Season.

## **Personnel and Administrative Criteria**

### **6. Club Secretariat**

- a. The Licence Applicant must have an office space sufficiently spacious to run its administration with the required infrastructure.
- b. The Licence Applicant must have appointed an adequate number of skilled secretarial staff according to its needs to run its daily business.
- c. It must ensure that its office is open to communicate with the Licensor and the public and that it is equipped, as a minimum, with phone, email facilities and a website.

### **7. Administrative Manager**

- a. The Licence Applicant must have appointed a manager who is responsible for running its operative matters linked to women's football.

### **8. Team Doctor**

- a. The Licence Applicant must have appointed at least one doctor who is responsible for medical support of the women's first team during matches and training as well as for doping prevention.
- b. The qualification of the Team Doctor must be recognised by the appropriate national health authorities.
- c. The Team Doctor must be duly registered with the QFA and/or the affiliated league.

### **9. Physiotherapist**

- a. The Licence Applicant must have appointed at least one (1) Physiotherapist being responsible for medical treatment and massages for the women's first team during trainings and matches.
- b. The qualification of the Physiotherapist must be recognised by the appropriate national health authorities.
- c. The Physiotherapist must be duly registered with the QFA and/or the affiliated league.  
Supplementary requirement: A minimum of one (1) personnel amongst the Team Doctor and Physiotherapist must be female.

#### **10. Head Coach of Women's First Team**

- a. The Licence Applicant must appoint a Head Coach with a valid coaching diploma/ Licence responsible for all football matters of the women's first team.
- b. The Head Coach must:
  - i. hold the Minimum Coaching Requirement (MCR) as stipulated by the AFC Competition Operations Manual; or
  - ii. hold a Recognition of Experience and Current Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head Coach of the first team does not have the required certification as defined under (i) above ; or already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (i) above.
- c. The Head Coach must be duly registered with the QFA and/or its affiliated league.

#### **11. Youth Coach**

- a. The Licence Applicant must have appointed at least one qualified coach who is responsible for all football matters related to the youth team(s) as defined under item 1(a) above.
- b. The Youth Coach must hold the minimum qualification as defined by the QFA which should not be below an AFC 'B' coaching certificate, or its equivalence recognised and approved by AFC.
- c. The Youth Coach must be duly registered with QFA and/or its affiliated league.

#### **12. Rights, Responsibilities and Duties**

- a. The rights, responsibilities and duties of the Licence Applicant's personnel mentioned in items 7 to 11 must be defined in writing.

#### **13. Duty of Replacement During the Licensing Season**

- a. If a function defined in items 7 to 11 becomes vacant during the season, the Licensee must ensure that, within a period of a maximum of sixty (60) days, the function is taken over by someone who holds the required qualification.
- b. In the event that a function becomes vacant due to illness or accident, the Licensor may grant an extension to the sixty (60) day period only if reasonably satisfied that the person concerned is still medically unfit to resume duties.
- c. The occurrence of vacancy and replacement must be notified to the Licensor within seven (7) working days of the respective event.

#### **Legal Criteria**

#### **14. Declaration in Respect of the Participation in National Competition**

- a. The Licence Applicant must submit a legally valid declaration confirming that:
  - i. it recognises as legally binding the statutes, rules and regulations and decisions of FIFA, the AFC, its QFA and, if it exists as a separate legal entity, of its national league as well as

the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the AFC Statutes.

- ii. it recognises the exclusive jurisdiction of the Court of Arbitration for Sport (domiciled in Lausanne, Switzerland) for any dispute of international dimension and in particular involving FIFA and/or the AFC
- iii. it recognises the prohibition on recourse to ordinary courts under the FIFA and AFC Statutes
- iv. at national level, it will play in competitions that are recognised and endorsed by its QFA (e.g. national championship, national cup)
- v. at international level, it will only participate in competitions recognised and endorsed by the AFC and/or FIFA. To avoid any doubt, this provision does not relate to friendly matches
- vi. it will abide by and observe the provisions and conditions of the national club licensing regulations
- vii. its reporting perimeter is defined in accordance with Article 22.1 of these Regulations, and it will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing this declaration
- viii. all submitted documents are complete and correct
- ix. it authorises the competent Licensor and the AFC to examine documents and seek information and, in the event of any appeal procedure, to seek information from any relevant public authority or private body according to national law; and
- x. it acknowledges that AFC reserves the right to execute compliance audits at national level in accordance with Article 17.

- b. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the Licensor.

## **15. Written Contract/Agreement with Players**

- a. The professional players of the Licence Applicants must have a written contract with the Licence Applicant in accordance with the relevant provisions of the FIFA Regulations for the Status and Transfer of Players (or for amateur players, a valid memorandum of understanding with the Licence Applicant) and shall incorporate all key provisions required by the relevant national law and of FIFA, the AFC, and the QFA.

## **16. Legal Documents**

The Licence Applicant must submit the following documents:

- a. a copy of its current company articles, constitution, statutes or similar- type governing document
- b. an extract from a public register (e.g., trade register) which demonstrates that the Licence Applicant is a legal entity which contains the following minimum information:
  - i. registered name
  - ii. popular name
  - iii. address of headquarters
  - iv. legal form
  - v. list of authorised signatories
  - vi. type of signature (e.g., individual, collective).

- c. (if applicable) the agreement between the Licence Applicant and the relevant member which has the right to participate in affiliated competitions of the QFA.

## **Financial Criteria**

### **17. Annual Financial Statements - Audited**

- a. Regardless of the legal structure of the Licence Applicant, Annual Financial Statements based on the local legislation for incorporated companies shall be prepared and Audited by an independent auditor.
- b. The Annual Financial Statement shall be in respect of the Statutory Closing Date immediately prior to the deadline for submission of the List of Licensing Decisions to AFC and must consist of:
  - i. a balance sheet
  - ii. a profit and loss account
  - iii. a cash flow statement
  - iv. notes, comprising a summary of significant Accounting Policies and other explanatory notes; and
  - v. a financial Review by management.
- c. The Annual Financial Statements shall meet the minimum disclosure requirements and accounting principles set out in the AFC Club Licensing Financial Handbook.
- d. If the Audited Annual Financial Statements do not meet the minimum disclosure requirements and accounting principles set out in the AFC Club Licensing Financial Handbook, then Supplementary Information must be prepared by the Licence Applicant and assessed by the auditor.

### **18. Annual Budget**

- a. The Licence Applicant must submit its annual Budget before the start of the season.
- b. It should state the following:
  - i. projected income for the coming Financial Year
  - ii. projected expenditure for the coming Financial Year
  - iii. all the sources of revenues and income projected for the coming Financial Year along with the amount
  - iv. all the sources of expenditures projected for the Financial Year along with the amount

### **19. No Overdue Payables Towards Football Clubs, Employees and Social / Tax Authorities**

- a. The Licence Applicant must prove that it has no overdue payables towards football clubs, employees and social / tax authorities, as set out in Criteria F.03 and F.04 under Article 22 of these Regulations. For the purpose of this provision, the term “employees” includes, but shall not be limited to all professional players according to the applicable FIFA Regulations on the Status and Transfer of Players as well as the administrative, technical and medical staff under items 7 to 11 above.

## **Annex 6: Futsal Club Licensing Criteria**

It is recommended that the following criteria are fulfilled by clubs participating in national futsal competitions with the aim of encouraging the AFC Member Associations to implement a futsal club licensing system as part of their national club licensing regulations

### **Sporting Criteria**

#### **1. Youth Teams**

- a. The Licence Applicant must have at least one U18 or U19 youth team.
- b. Each futsal youth team must take part in official competitions or programs played at local, national, or regional level which are recognised by the relevant AFC Member Association.

#### **2. Medical Care of Players**

- a. The Licence Applicant shall provide all players registered within the club with full access to medical support services. These shall include, but not be limited to, the following:
  - i. yearly medical examination including cardiovascular screening for all its players in its first team squad; and
  - ii. yearly medical examination for all players above the age of 12.

#### **3. Registration of Players**

- a. All the Licence Applicant's players, including futsal youth players above the age of 12, must be registered with the relevant AFC Member Association and/or its affiliated league in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

### **Infrastructure Criteria**

#### **4. Approved Stadium**

- a. The Licence Applicant must have an indoor Stadium available to play its home matches. The Licence Applicant must either:
  - i. owns the indoor Stadium; or
  - ii. provide a written contract with the owner of the indoor Stadium which guarantees the use of the indoor Stadium during the coming Licence Season.
- b. The Stadium must meet the requirements set by QFA/QSL.
- c. The Stadium must be approved by the Licensor and located in the same city as the Licence Applicant is based. If the Stadium is not located in the Licence Applicant's base city, a justifiable reason should be provided.

#### **5. Training Facilities – Availability**

- a. The Licence Applicant must have Training Facilities available throughout the year for all its teams. The Licence Applicant must either:
  - i. owns the Training Facilities; or
  - ii. provide a written contract with the owner of the Training Facilities which guarantees the use of the Training Facilities for all its teams during the coming Licence Season.

## **Personnel and Administrative Criteria**

### **6. Club Secretariat**

- a. The Licence Applicant must have an office space sufficiently spacious to run its administration with the required infrastructure.
- b. The Licence Applicant must have appointed an adequate number of skilled secretarial staff according to its needs to run its daily business.
- c. It must ensure that its office is open to communicate with the Licensor and the public and that it is equipped, as a minimum, with phone, email facilities and a website.

### **7. Administrative Manager**

- a. The Licence Applicant must have appointed a manager who is responsible for running its operational matters related to futsal.

### **8. Finance Officer**

- a. The Licence Applicant must have appointed a qualified Finance Officer who is responsible for its financial and accounting matters. He/she is responsible for managing and supervising all the financial matters of the club.
- b. The Finance Officer must hold as a minimum one of the following qualifications:
  - i. a degree in accountancy, finance, or related field; or
  - ii. a recognition of competence issued by an organisation recognised by the Licensor.

### **9. Safety & Security Officer**

- a. The Licence Applicant must have appointed a Safety & Security Officer who is responsible for safety and security-related matters with the qualifications as mentioned in Criteria P.04 under Article 18 of these Regulations.
- b. The Safety & Security Officer must be duly registered with QFA and/or its affiliated league.

### **10. Media Officer**

- a. The Licence Applicant must have an appointed Media Officer who is responsible for all media-related matters.



- b. The Media Officer should have adequate academic qualifications and experience in the media-related aspects of the futsal industry/futsal club.
- c. The Media Officer must be duly registered with QFA and/or its affiliated league.

#### **11. Team Doctor**

- a. The Licence Applicant must have appointed at least one doctor who is responsible for medical support of the futsal first team during matches and training, as well as for doping prevention.
- b. The qualification(s) of the Team Doctor must be recognised by the appropriate national health authorities.
- c. The Team Doctor must be duly registered with the relevant AFC Member Association and/or its affiliated league.

#### **12. Head Coach of the Futsal Team**

- a. The Licence Applicant must appoint a Head Coach with a valid coaching certificate/licence who is responsible for all futsal matters of the team.
- b. The Head Coach must:
  - i. hold the Minimum Coaching Requirement (MCR) as stipulated by the QFA; or
  - ii. hold a QFA recognised equivalent of the MCR; or
  - iii. already have started the required education course, recognised by the QFA, to achieve the MCR.
- c. The Head Coach must be duly registered with the QFA and/or its affiliated league.

#### **13. Assistant Coach of the Futsal Team**

- a. The Licence Applicant must appoint an Assistant Coach with a valid coaching certificate/licence who is responsible for assisting the Head Coach in all futsal technical matters of the team.
- b. The Assistant Coach must:
  - i. hold at least the Minimum Coaching Requirements (MCR) as stipulated by the QFA; or
  - ii. hold a QFA recognised equivalent of the MCR; or
  - iii. already have started the required education course, recognised by the QFA, to achieve the MCR.
- c. The Assistant Coach must be duly registered with the QFA and/or its affiliated league.

#### **14. Goalkeeper Coach of the Futsal Team**

- a. The Licence Applicant must have appointed a qualified Goalkeeper Coach with a valid coaching certificate/licence for the team.
- b. The Goalkeeper Coach must:

- i. hold at least the Minimum Coaching Requirements (MCR) as stipulated by the QFA; or
  - ii. hold a QFA recognised equivalent of the MCR; or
  - iii. already have started the required education course, recognised by the QFA, to achieve the MCR.
- c. The Goalkeeper Coach must be duly registered with the QFA and/or its affiliated league.

#### **15. Fitness Coach of the Futsal Team**

- a. The Licence Applicant must have appointed a qualified Fitness Coach with a valid coaching certificate/licence for the team.
- b. The Fitness Coach must:
- i. hold at least the Minimum Coaching Requirements (MCR) as stipulated by the QFA; or
  - ii. hold a QFA recognised equivalent of the MCR; or
  - iii. already have started the required education course, recognised by QFA, to achieve the MCR.
- c. The Fitness Coach must be duly registered with the QFA and/or its affiliated league.

#### **16. Youth Coach of the Futsal Team**

- a. The Licence Applicant must have appointed at least one qualified coach who is responsible for all futsal matters related to the youth team(s) as defined under item 1 (a) above.
- b. The Youth Coach must hold at least the minimum qualification as defined by the QFA.
- c. The Youth Coach must be duly registered with the QFA and/or its affiliated league.

#### **17. Rights, Responsibilities and Duties**

- a. The rights, responsibilities and duties of the Licence Applicant's personnel mentioned in items 7 to 16 must be defined in writing.

#### **18. Duty of Replacement During the Licensing Season**

- a. If a function defined in items 7 to 16 becomes vacant during the season, the Licensee must ensure that, within a period of a maximum of sixty (60) days, the function is taken over by someone who holds the required qualification(s).
- b. In the event that a function becomes vacant due to illness or accident, the Licensor may grant an extension to this sixty (60) day period only if reasonably satisfied that the person concerned is still medically unfit to resume duties.
- c. The occurrence of vacancy and replacement must be notified to the Licensor within seven (7) working days of the respective event.

## **Legal Criteria**

### **19. Declaration in Respect of the Participation in National Competitions**

- a. The Licence Applicant must submit a legally valid declaration confirming that:
  - i. it recognises as legally binding the statutes, rules and regulations and decisions of FIFA, the AFC, its AFC Member Association and, if it exists as a separate legal entity, of its national league, as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the AFC Statutes.
  - ii. it recognises the exclusive jurisdiction of the Court of Arbitration for Sport (Domiciled in Lausanne, Switzerland) for any dispute of international dimension and in particular involving FIFA and/or the AFC.
  - iii. it recognises the prohibition on recourse to ordinary courts under the FIFA and AFC Statutes.
  - iv. at national level, it will play in competitions that are recognised and endorsed by its AFC Member Association (e.g., national championship, national cup);
  - v. at international level, it will participate in competitions recognised and endorsed by the AFC and/or FIFA. To avoid any doubt, this provision does not relate to friendly matches.
  - vi. it will abide by and observe the provisions and conditions of the national club licensing regulations.
  - vii. its reporting perimeter is defined in accordance with Article 20.1 of these Regulations and it will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing this declaration.
  - viii. all submitted documents are complete and correct.
  - ix. it authorises the competent Licensor and the AFC to examine documents and seek information and, in the event of any appeal procedure, to seek information from any relevant public authority or private body according to national law; and
  - x. it acknowledges that the AFC reserves the right to execute compliance audits at the national level in accordance with Article 17.
- b. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the Licensor.

### **20. Written Contract/Agreement with Players**

- a. The professional players of the Licence Applicants must have a written contract with the Licence Applicant in accordance with the relevant provisions of the FIFA Regulations for the Status and Transfer of Players (or for amateur players, a valid memorandum of understanding with the Licence Applicant) and shall incorporate all key provisions required by the relevant national law and by FIFA, the AFC and its AFC Member Association.

### **21. Legal Documents**

The Licence Applicant must submit the following documents:

- a. a copy of its current company articles, constitution, statutes, or similar governing document.
- b. an extract from a public register (e.g., trade register) which demonstrates that the Licence Applicant is a legal entity which contains the following minimum information:
  - i. registered name.
  - ii. popular name.
  - iii. address of headquarters.
  - iv. legal form.
  - v. list of authorised signatories; and
  - vi. type of signature (e.g., individual, collective).
- c. (if applicable) the agreement between the Licence Applicant and the relevant member which has the right to participate in affiliated competitions of the relevant AFC Member Association.

## **Financial Criteria**

### **22. Annual Financial Statements – Audited**

- a. Regardless of the legal structure of the Licence Applicant, Annual Financial Statements based on the local legislation for incorporated companies shall be prepared and Audited by an independent auditor.
- b. The Annual Financial Statement shall be in respect of the Statutory Closing Date immediately prior to the deadline for submission of the List of Licensing Decisions to AFC and must consist of:
  - i. a balance sheet.
  - ii. a profit and loss account.
  - iii. a cash flow statement.
  - iv. notes, comprising a summary of significant Accounting Policies and other explanatory notes; and
  - v. a financial Review by management.
- c. The Annual Financial Statements shall meet the minimum disclosure requirements and accounting principles set out in the AFC Club Licensing Financial Handbook.
- d. If the Audited Annual Financial Statements do not meet the minimum disclosure requirements and accounting principles set out in the AFC Club Licensing Financial Handbook, then Supplementary Information must be prepared by the Licence Applicant and assessed by the auditor.

### **23. Annual Budget**

- a. The Licence Applicant must submit its annual Budget before the start of the season.
- b. It should state the following:
  - i. projected income for the coming Financial Year.

- ii. projected expenditure for the coming Financial Year.
- iii. all the sources of revenues and income projected for the coming Financial Year along with the amount(s); and
- iv. all the sources of expenditure projected for the Financial Year along with the amount(s).

**24. No Overdue Payables Towards Futsal Clubs, Employees and Social/Tax Authorities**

a. The Licence Applicant must prove that it has no overdue payables towards futsal clubs, employees and social/tax authorities, as set out in Criteria F.03 and F.04 under Article 20 of these Regulations.

For the purposes of this provision, the term “employees” shall include but not be limited to all professional players according to the applicable FIFA Regulations on the Status and Transfer of Players, as well as the administrative, technical, and medical staff under items 7 to 16 of the Personnel and Administrative criteria above.

## **Annex 7: Implementation of Licensing and Monitoring Requirements to Govern Participation in its National Competitions**

1. Each AFC Member Association is required to implement a club licensing system and monitoring requirements to govern participation in at least its national top division league. For this purpose, each AFC Member Association is free to increase, decrease, or introduce additional minimum criteria in its national club licensing regulations for the purpose of entering the national competition(s).
2. For the purposes of implementing club licensing for participation in the national competition(s), the general principles of club licensing defined under Articles 2 to 14 of these Regulations must be respected.
3. In each AFC Member Association, the licence applicants from at least the national top division league must comply with Article 12 of these Regulations. The AFC General Secretariat may grant an exception to the rule defined in Article 12.2 in case of a change of legal form or company structure of the licence applicant. The process for an exception request is defined under Annex 3.B of these Regulations.
4. It is recommended that each AFC Member Association includes, as a minimum, all Club Licensing Criteria (as per Articles 16 to 20 of these Regulations) graded ACGL B and higher as defined in these Regulations for its national top division league. These criteria can be adjusted by taking into consideration the status and situation of football in the relevant AFC Member Association.
5. For the purposes of the national club licensing system in relation to the Club Licensing Criteria F.03 and F.04 (overdue payables), the AFC Member Association may adapt the dates as per the national competitions calendar, while preserving the general principles as established in these Regulations.

**Annex 8: Minimum Coaching Requirements (MCR)**

<b>Coaching Position</b>	<b>AFC Elite Club Licence</b>	<b>QSL</b>
First Team Head Coach	Pro	A
First Team Assistant Coach	A	A
GK Coach	GK A	GK B
Fitness Coach	Level 2	Level 1

## **Annex 9: Minimum Disclosure Requirement and Accounting Principles**

### Illustrative – Statement of Comprehensive Income for the FYE 30 June XXXX

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
<b>REVENUE</b>			
Sponsorship and Advertising			
Gate Receipt & Ticketing			
Broadcasting Rights/Media TV Rights			
Merchandising			
Membership Fees / Season Tickets			
Transfer and Loan Income			
Distribution from Member Association /League			
Distribution from Government			
Rental Income from Stadium/Facility			
Other Income			
<b>TOTAL REVENUE</b>		<b>XX</b>	<b>XX</b>
<b>EXPENSES</b>			
<b>Direct Expenses</b>			
<b>Employee Benefit Expenses</b>			
Salary, Bonuses and Benefit for Players			
Salary, Bonuses and Benefit for Coaches			
Salary, Bonuses and Benefit for Club/Admin Staff			
Operational Expenses of Teams			
Player Transfer Expenses			
Rental/Maintenance Fee of Stadium/Training Center			
Grassroot and Youth Teams Expenses			
<b>Total direct expenses</b>			
<b>GENERAL &amp; ADMIN. EXPENSES</b>			
Marketing and Promotional Cost			
Administration Costs			
Advertisement Expenses			
Finance Cost			
Other Expenses			
Depreciation of Fixed Asset			
Amortisation of Player Registration			
Impairment of Player Registration			
<b>Total General and Admin Expenses</b>			
<b>TOTAL EXPENSES</b>		<b>XX</b>	<b>XX</b>
<b>Operating Profit</b>			
Impairment of Fixed Assets			
Profit/Loss on disposal of Fixed Assets			
Profit/Loss on disposal of Player Registration			
<b>PROFIT/(LOSS) before tax</b>		<b>XX</b>	<b>XX</b>
<b>Tax (if any)</b>			
<b>PROFIT/LOSS AFTER TAX</b>			



# **Illustrative – Statement of Financial Position as at FYE 30 June XXXX**

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
<b>ASSETS</b>			
Current Assets			
Cash and Cash Equivalents			
Trade Receivables			
Account Receivable relating Player Transfer			
Prepayment and other Receivables			
Accrued Income			
Due from Related Party			
Inventories			
Non-Current Assets			
Tangible Fixed Assets			
Intangible Assets – Players			
Intangible Assets – Others			
Investment			
<b>TOTAL ASSETS</b>		<b>XX</b>	<b>XX</b>
<b>LIABILITIES AND EQUITY</b>			
Current Liabilities			
Bank overdraft and Loan			
Trade Payables			
Short Term Provision/Accruals			
Unearned Income			
Account Payables/Due to Employees *			
Account Payables/Due to Other Clubs relating to player transfers *			
Account Payables/Due to Agent*			
Due to related Party			
Non-Current Liabilities			
Bank overdraft and Loan			
Due to Related Party			
Tax Liabilities			
Long Term Provisions			
Other long-term liabilities			
<b>TOTAL LIABILITIES</b>		<b>XX</b>	<b>XX</b>
<b>EQUITY</b>			
Issued Capital			
Reserve			
Retained Earnings / Accumulated Losses/Gain			
<b>TOTAL EQUITY</b>		<b>XX</b>	<b>XX</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>XX</b>	<b>XX</b>

\* The amount should reconcile with the relevant template of F03 and F04

**Illustrative – Cashflow Statement for the Year ended 30 June XXXX**  
**Direct Method**

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
<b>Cashflow from Operating Activities</b>			
Cash Receipt from Sponsorship and Advertising			
Cash Receipt from Gate Receipt			
Cash Receipt from Broadcasting Rights			
Cash Receipt from Merchandising			
Cash Receipt from Membership Fees			
Cash Receipt from Transfer Fees			
Cash Receipt from Distribution from MA/League			
Cash Receipt from Distribution from government			
Cash Receipt Rental Income from Stadium/Facility			
Cash Receipt from Other Income			
Cash Payment for Employee Benefit			
Cash Payment for Operation Expenses of Team			
Cash Payment for Player Transfer Expenses			
Cash Payment for Marketing and Merchandise			
Cash Payment for Grassroot and Youth Teams			
Cash Payment for Administration and Others			
Cashflow inflow/outflow from Operating Activities		<b>XX</b>	<b>XX</b>
<b>Cashflow from Investing Activities</b>			
Cash Receipt for Sales of Fixed Asset			
Cash Receipt for Sales of Player Registration			
Cash Receipt from Other Investing Activities			
Cash Payment to acquire Fixed Asset			
Cash Payment to acquire Player Registration			
Cash Payment for Other Investing Activities			
Cashflow inflow/outflow from Investing Activities		<b>XX</b>	<b>XX</b>
<b>Cashflow from financing Activities</b>			
Cash Receipt from Increase in Capital			
Cash Receipt for Other Financing Activities			
Cash payments in relation to repayment of amounts borrowed			
Cashflow inflow/outflow from financing Activities		<b>XX</b>	<b>XX</b>
<b>NET INCREASE/DECREASE IN CASH</b>		<b>XX</b>	<b>XX</b>

## **Indirect Method**

	Note	FYE 30 JUNE QAR	FYE 30 JUNE QAR
<b>Operating Activities</b>			
<i>Profit for the Year</i>			
<i>Adjustment:</i>			
Amortization for Intangible Asset			
Depreciation for Tangible Asset			
Write-Off			
Provision for Debts			
<i>Movement in Working Capital</i>			
Changes in Trade Receivables			
Changes in Prepayment and other Receivables			
Changes in Accrued Income /unearned income			
Changes in Due from/to a Related Party			
Changes Inventories			
Changes Trade Payables			
Changes Short Term Provision/Accruals			
Changes in Due to Employees *			
Changes in Due to Other Clubs relating to player transfers **			
Changes in due to Agent			
Net Cash generated/used in operating activities		XX	XX
<b>Investing Activities</b>			
Addition to tangible asset			
Addition to intangible asset			
Receipt from sales of asset			
Cashflow used/generated in Investing Activities		XX	XX
<b>Financing Activities</b>			
Cash Receipt or Payment in Financing Activities			
Cashflow used/generated in financing Activities		XX	XX
<b>Increase or Decrease in Bank Balance during the year</b>			
Bank balance at beginning of the year			
<b>Bank balance at end of the year</b>			

### **Note 1: Accounting requirements for the permanent transfer of a player's registration**

1. Capitalise the costs of acquiring a player's registration as an intangible asset.
  - i. Only direct costs of acquiring a player's registration can be capitalised.
    - Transfer fee and realised conditional transfer amounts, including training compensation and solidarity contributions, paid and/or payable to another football club and/or a third party to transfer-in the player's registration
    - agents/intermediaries' fees (if applicable)
    - other direct costs of acquiring the player's registration, e.g., transfer fee levy.
  - ii. The capitalise costs relating to the player registration then, in respect of each individual player's registration, the Depreciable Amount must be allocated on a systematic basis over its useful life. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract
  - iii. For accounting purposes, the carrying value of an individual player must not be revalued upwards, even though Management may believe market value is higher than carrying value. In addition, whilst it is acknowledged that a Licence Applicant may be able to generate some value from the use and/or transfer of locally trained players, for accounting purposes, costs relating to an applicant's own youth sector must not be included in the balance sheet – as only the cost of players purchased is to be capitalised.
  - iv. Amortisation must begin when the player's registration is acquired. Amortisation shall cease earlier of the date that the asset is classified as held for sale or the date that the asset is de-recognised (i.e., the registration is transferred to another club).
  - v. In addition, the following principle must be applied: all capitalised player values must be Reviewed individually each year by Management for impairment. If the Recoverable Amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the Recoverable Amount and the adjustment charged to the profit and loss statement as an impairment cost.
2. The licence applicant may only expense the costs of acquiring a player's registration rather than capitalise them as an intangible asset when the following conditions are met: -
  - i. The useful life of asset (player's contract) is one year or less
  - ii. A reasonable assurance that the useful life of the asset (player's contract) is not extended
  - iii. Permitted under the IFRS and in line with internal accounting policy.

**Note 2: Additional Disclosure Requirement in the Notes to the Financial Statement for Club Licensing Purposes**

- i. Sponsorship – line item for centralised and club sponsorship
- ii. Compensation for Player – line item for Foreign and Local Players
- iii. Disclosure on the reporting perimeters

**Note 3: Accounting requirements for the solidarity and training compensation**

Clubs are required to accrue the solidarity and training compensation entitlement in their account, regardless of whether there is a claim or there is a clause in the contract stating that the solidarity is the responsibility of the seller club.

Clubs are required to recognize and accrue solidarity contributions and/or training compensation at the point in time when the player transfer is completed and registered with FIFA.

The obligation to accrue exists irrespective of whether the FIFA Clearing House has finalized or communicated the official calculation. Clubs must estimate the payable amount based on the relevant provisions of the FIFA RSTP and available transfer information.

Adjustments, if any, can subsequently be made once the Clearing House communicates the final confirmed amount.

The amount specified in the Allocation Statement issued by FIFA (pertaining to training compensation and/or solidarity payments) shall be considered the final due amount to the other clubs and must be reflected in the interim or annual financial statements, as applicable. In instances where this amount is lower than the accrued amount, the License Applicant is required to make the necessary adjustments accordingly.

For further information, please refer to Annex 13 and Guidance Note on Accrual of Training Compensation & Solidarity Contribution (FIFA RSTP)

## **Annex 10: Accounts Headers**

In order to achieve more consistency in the financial data reporting formats from football clubs across Qatar. QSL would strongly urge the football clubs to follow the prescribed headers mentioned below, in the Profit and Loss Account/Income Statement in the Audited Financial Statements.

The heads specified below encompass most revenue and expense streams usually involved in the running of a football club and this will further encourage the clubs to have more effective financial planning and financial analysis in the future.

This will also lessen the burden on financial officers of football clubs when submitting financial data during the club licensing cycle, as the same categories are used on the Club Licensing Administration System (CLAS) and reflected in the AFC Benchmarking Report.

<b><u>Revenue</u></b>	
Gate Receipts & Ticketing	Revenue derived from general admission and corporate match attendance, from season tickets and match day tickets, in relation to national competitions (league and cup), AFC/QFA/QSL club competitions and other matches (friendly matches and tours).
Sponsorship and Advertising Rights	Revenue derived from main sponsors, other sponsors, pitch-perimeter and other board advertising, and other sponsorship and advertising. e.g., Masraf, Vodafone, Samsung etc.  Centralized Sponsorships are redistributed through various control mechanism establish by QFA/QSL
Broadcasting Rights / TV Rights	Revenue derived from sale of broadcasting rights to television, radio, new media, and other broadcast media, in relation to national competitions (league and cup) and other matches (friendly matches and tours).  Centralized Broadcasting/TV Media Right are redistributed through various control mechanism establish by QFA/QSL <b>QSL 1st Team &amp; Olympic/Reserve Team Support</b> <b>QSL Youth Team Support</b>
Commercial Merchandising, Concession	Includes revenue derived from merchandising, food & beverage sales, and other commercial activities not otherwise categorised.

Distribution from Government	<p>Subsidies and Grant (Annual and/or Ad Hoc) - MOYS/QOC/2022</p> <p>Additional support derived from in respect of participation in a club competition (AFC/FIFA World Cup) and/or solidarity distributions e.g., Grant for Camp, Fan Committee</p>
Distribution from MA/League	<p>Subsidies and Grant (Annual and/or Ad Hoc) e.g., marketing grant</p> <p>Additional support derived from QFA/QSL in respect of participation in a club competition (AFC/FIFA World Cup) and/or solidarity distributions. e.g., Prize Money for QSL League or Emir Cup or Qatar Cup</p>
Transfer Income -Profit in disposal of player registration /Income from disposal of player	Profit/Income made from the <u>permanent transfer or loan</u> of player registration to another club.
Rental Income from Stadium/Facilities	<p>Rental Income Derived from usage of stadium facilities and equipment – stadium, training field.</p> <p>Rental Income Derived from other tangible assets e.g. hotel, compound, apartment, vehicles, training centres etc.</p>
Contribution from Supporters	<p>Income/Donation/Financial Contribution from Owner (Sport Club)</p> <p>Income/Donation/Financial Contribution from Non-Sport</p> <p>Government entities such as ISF and Military</p> <p>Income/Donation/Financial Contribution from Related Party</p>
Other Income	<p>Interest Income from banks and investment</p> <p>Prize Money or Participation Subsidy from FIFA CWC/ ACL</p> <p>Foreign Exchange gain and losses</p> <p>Income/Donation/Contribution from an Individual/Non-Related Party</p> <p>Profit/Income from disposal of fixed assets</p>

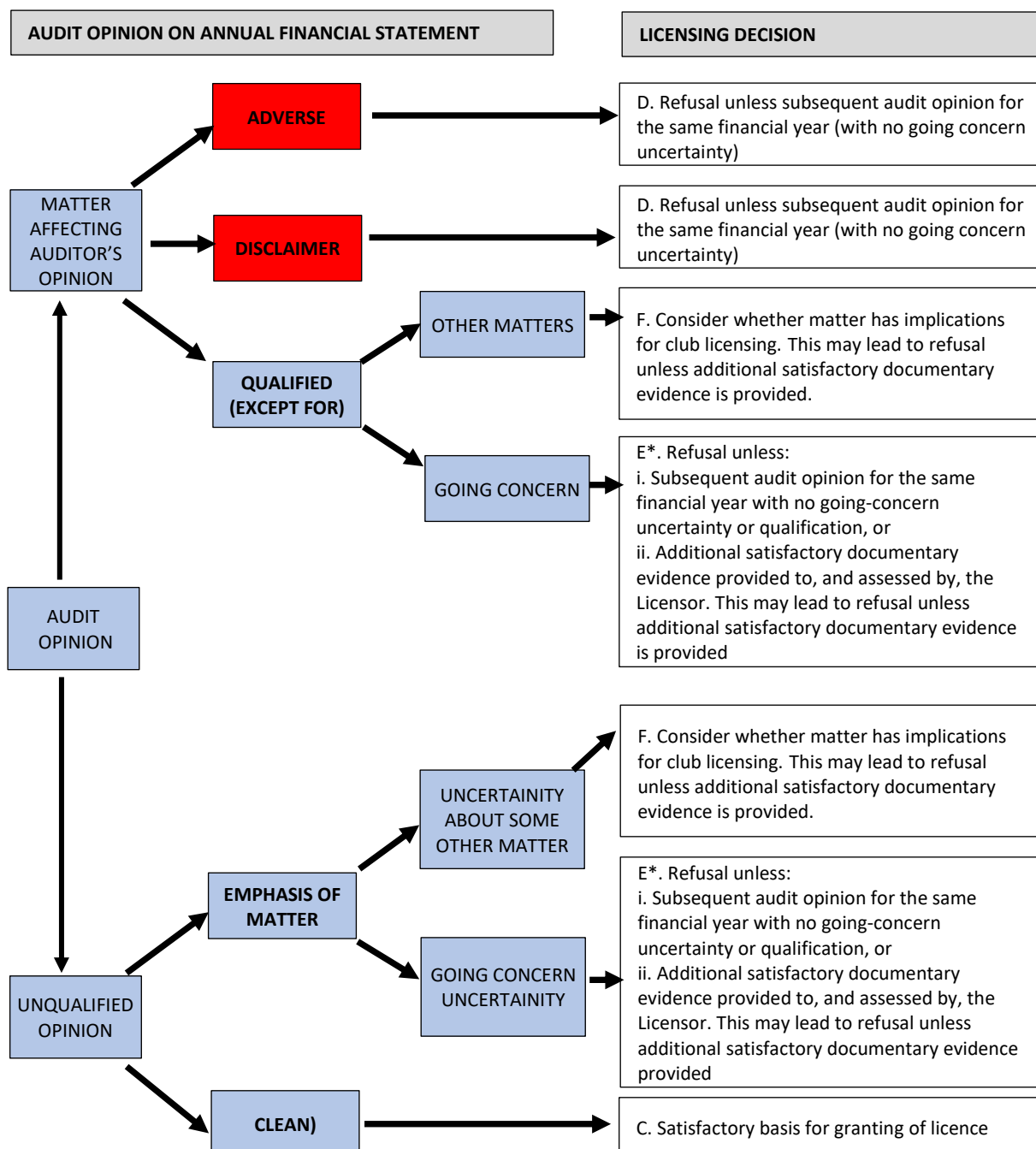
<b>Expenses</b>	
Salaries/Compensation for Players - Foreign and Local - 1 <sup>st</sup> Team and Olympic Team	This includes, but is not limited to: Signing Fees Monthly Salary / Wages Contractual Bonus Monthly Allowances Other benefits such housing, car, end of service (if applicable) NON contractual Winning Bonus Profit Sharing/Image Rights
Salaries/Compensation for Coaches -1 <sup>st</sup> Team and Olympic Team - NOT including youth coaches	This includes but is not limited to: Signing Fees Monthly Salary / Wages Contractual Bonus Monthly Allowances Profit Sharing/Image Rights Other benefits such housing, car, end of service (if applicable)
Salaries of Club Staff	Costs of non-playing club / support staff salaries and any related costs i.e., Media, Sport Officer, Accountant, Translator, any other employees working for the football company with a valid contract with the Football Company This includes but is not limited to: Monthly Salary / Wages / Contractual Bonus /Monthly Allowances Other benefits such housing, car, end of service (if applicable)
Operation Expenses of the Teams -1 <sup>st</sup> Team and Olympics Team - NOT including youth Team	Training Camps Expenses Development Facility Hire Airlines Hotel and Transportations e.g., during match Kit and Clothing Medical Fees & Insurance Travel and Subsistence  Direct Cost - Participation in ACL (if applicable) Hosting Cost for Visiting Clubs Airlines Cost Accommodation Cost and Local Transportation (any additional cost not absorbed by hosting club) Visa and General Expenses



Youth/Grassroots Team Expenses (U7-U19)	This includes but is not limited to: Coach and Youth Admin Staff e.g. HOYD Training Costs, Facility Hire/Academy Airfares and Accommodation Local Transportation Kit and Clothing Medical Fees Travel and Subsistence
Player Transfer Expenses	Cost of player acquisition, including agents' commission and related costs (only for player contract than is less than one year or 1 year) or Temporary transfer (loan) of a player's registration
Rental / Maintenance fee of Stadium / Training Centre	Costs incurred for the rental and/or maintenance of stadium and training centre facilities.
Administration expenses	Cost of running administrative offices such as utilities, communication, maintenance, consumables & other non-categorized exp. Rental/Maintenance Fee of Stadium/Training Centre Rent paid for hire of stadium/training centre or maintenance fee paid for stadium/training centre Certification Fees
Amortization of Intangible Asset	Amortization of the Player Registration
Depreciation of Tangible Asset	Depreciation of Tangible Asset
Marketing and Promotion (advertisement)	Fan Expenses, Marketing plan (QSL), Merchandising Cost (COS)
Finance Expenses	Loan Interest, Finance Lease, Overdraft

## Annex 11: Auditor's Report

### Annual Financial Reporting: Diagrammatic Summary of Implications on the Licensing Decision of Different Modifications to the Auditor's Report

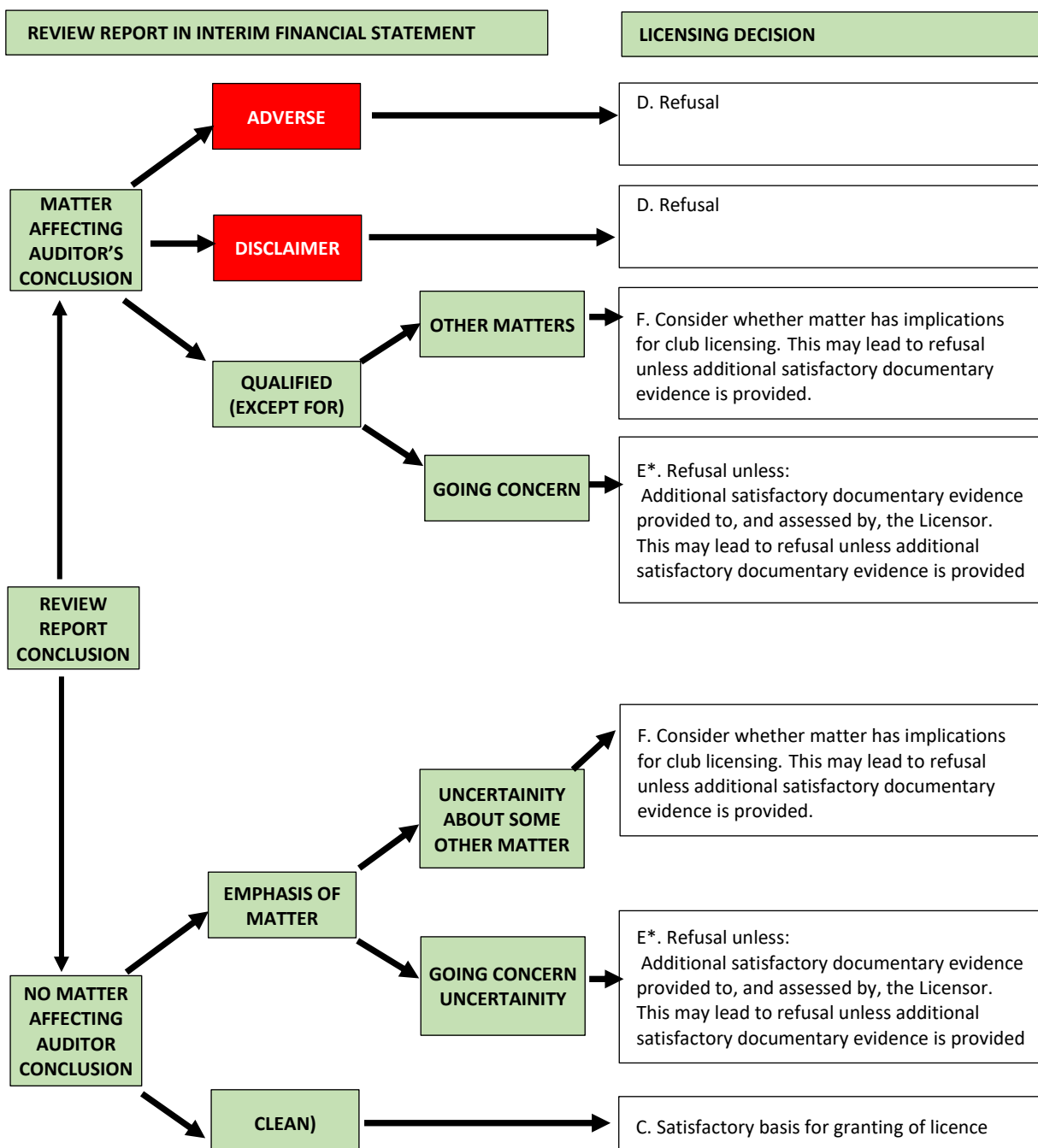


#### Other Matter

MATTERS	LICENSING DECISION
ANNUAL FINANCIAL STATEMENTS NOT SUBMITTED	REFUSAL
ANNUAL FINANCIAL STATEMENTS DO NOT MEET MINIMUM REQUIREMENTS	REFUSAL
ERRORS AND/OR EXCEPTIONS IN AUP REPORTING	MAY BE REFUSED

## Annex 12: Auditor's Review Report

### Interim Financial Reporting: Diagrammatic Summary of Implications on the Licensing Decision of Different Modifications to the Auditor's Review Report



#### Other Matter

MATTERS	LICENSING DECISION
INTERIM REVIEW REPORT NOT SUBMITTED	REFUSAL
INTERIM REVIEW REPORT DO NOT MEET MINIMUM REQUIREMENTS	REFUSAL

### **Annex 13: Clubs Payables and Overdues Payables relating to player transfers**

1. For the purpose of criterion F.03, payables are:
  - i. Those amounts due to other football clubs arising from the direct costs of acquiring a player's registration. These include solidarity and training compensation as defined in the "FIFA Regulations for the Status and Transfer of Players" as well as clauses for future compensation.
  - ii. Final and binding decision of the FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber (DRC), FIFA Clearing House, Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS).
2. Agreements between clubs for the transfer of a player's registration often include clauses for future compensation payments dependent on certain conditions being met at some stage in the future (i.e., contingent liabilities). Typically, these clauses are related to the future successes of the player concerned and/or the new club he plays for – for example, number of appearances, goals scored, international caps, promotion of the club, avoiding relegation, and qualification for Asian competition. Until a particular condition is met, the associated liability is not payable and cannot be overdue.
3. Procedure relating to training compensation and the solidarity contribution:

#### **Solidarity Contributions**

- License Applicants are required to accrue their solidarity contributions at the point when the player transfer is completed and registered with FIFA.
- The obligation to accrue exists irrespective of whether the FIFA Clearing House has finalized or communicated the official calculation. License Applicants must estimate the payable amount (5% of the paid transfer fees) based on the relevant provisions of the FIFA RSTP and available transfer information.
- Adjustments, if any, can subsequently be made once the Clearing House communicates the final confirmed amount.

#### **Training Compensation**

- License Applicants must accrue training compensation when a triggering event (e.g., player's first professional registration or international transfer of a player under the age of 23) has occurred.
- Similar to solidarity, the requirement to accrue is not conditional upon receipt of the Clearing House calculation. An estimated amount should be recognized in line with the principles of prudence and based on the applicable FIFA RSTP framework.
- Training cost of new club's category × years trained (ages 12–21) at each former club
- Adjustments to the accrual can be made once the official confirmation from the Clearing House is received.

**Note:** The responsibility lies with each club to maintain sufficient documentation and estimation methodology to support the accruals in their financial statements. Failure to

accrue on the grounds of awaiting Clearing House confirmation shall not be considered compliant with licensing requirements.

4. For purposes of F.03 assessment, in addition to the standard supporting documents such as creditor clubs' extension letter and FIFA correspondences, other supporting evidence such as Licence Applicant payment advice, TMS statement on claims status, timely update of TMS EPP, QFA/QSL payment document/internal confirmation and management declaration may be use by the Licensor an assessment tool.
5. The licence applicant must prepare and disclose the following information as a minimum in the Transfer Payables Table:
  - i. All transfer/loan amount which is still outstanding from previous years; and
  - ii. All claims/dispute cases before the competent authority under national law, FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber (DRC), FIFA Clearing House, Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS); and
  - iii. All Solidarity and Training Compensation accrued and/or payable; and
  - iv. The Licence Applicant must disclose all registration activities (loan/transfer activities) beginning on the day immediately after the Statuary Closing Date until the last day of the Interim Period i.e., 1 July 2025 to 31 December 2025.
6. The licence applicant must reconcile the AMOUNT DUE as per the transfers table to the figure in the interim financial statements-Balance sheet for "Account Payables/Due to Other Clubs relating to player transfers and Account Payables/Due to Agent" (if applicable) or to the underlying accounting records.

## **Annex 14: Employee Payables and Overdue Payables**

1. For the purpose of criterion F.04, payables are:
  - i. Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligation including wages, salaries, image rights, bonuses and other benefits due to employees.
  - ii. Final and binding decision of the FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber (DRC), Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS)
2. For the purpose of criterion F.04, the term "employees" shall include but not be limited to:
  - i. All professional players according to the FIFA Regulations on Governing the Status and Transfer of Players
  - ii. Those staff identified in these present regulations (P.02 to P.11 and P.15 to P.20).
3. Amounts payable will sometimes include amounts due to people who, for various reasons, are no longer employed by the applicant. Regardless of the way such payables are accounted for in the financial statements, they will fall within the framework of criterion F.04 which requires the obligation to be settled/paid within the period or duration stipulated in the contract and/or defined by law.
4. For purposes of F.04 assessment, in addition to the standard supporting documents such confirmation letter, extension letter and FIFA correspondences, other supporting evidence such as Licence Applicant payment advice, QFA/QSL payment document/internal confirmation and management declaration may be use by the Licensor as an assessment tool.
5. Preparation and information required in the Employee List Table
  - i. All amounts payable to an employee which are still outstanding from previous years regardless of whether they were employed during the year up until the last day of the Interim Period.
  - ii. All claims/dispute cases before the competent authority under national law, FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber, Qatar Sports Arbitration Tribunal (QSAT) and Court of Arbitration for Sport (CAS)
  - iii. The Licence Applicant must disclose all the employees beginning on the day immediately after the Statuary Closing Date until the last day of Interim Period i.e. 1 July 2025 to 31 December 2025

The licence applicant must reconcile the AMOUNT DUE as per the transfers table to the figure in the interim financial statements - Balance Sheet for 'Accounts payable/due to employees' (if applicable) or to the underlying accounting records.

## **Annex 15: Procedural Rules**

### **1. Scope of Application**

- a) This section defines the procedure to be followed by the CLC, CLAC and LA.
- b) Any provisions in the QFA Statutes, QSL Articles of Association or in the Club Licensing Regulations that deviate from these Rules shall have precedence over the provisions of these Rules.
- c) If there are any omissions in these rules, the Decision-Making Bodies will decide in accordance with the QFA and QSL's statutes and regulations, custom & practice and in the absence of custom and practice, in accordance with general legal principles.

### **2. Procedural Rights**

- a) The Licence applicant or appellant's fundamental procedural rights shall be guaranteed, in particular, the right to equal treatment and have a reasoned decision.

### **3. Official Language**

- a) Licence applicants must submit all necessary documentary evidence of their compliance with these regulations in English. Where documents are submitted in another language then an official translation must be attached.
- b) Proceedings at decision making bodies may be conducted in Arabic or English.
- c) These Regulations shall be issued in English. If these Regulations are translated into another language, the English version issued shall prevail.

### **4. Deadlines**

- a) Deadlines are those defined and outlined in official communications issued by QSL (including formal letters and email) and via any electronic information gathering platform which may be in use by AFC/QSL.
- b) The LA may, with approval of the decision-making bodies and/or AFC, alter the deadlines outlined during a cycle and communicate such changes, in a timely manner, to all those involved in the Club Licensing process.
- c) The deadline shall be deemed to have been observed where the submission is made by midnight (Arabian Standard Time) the day of the deadline.
- d) In the event that a Licence applicant fails to submit documentation on or before the stipulated submission or fulfilment deadline, or in the prescribed manner, then such matter of fact will be reported by the LA to the decision-making bodies for their consideration and decision.
- e) The LA may additionally report any problems encountered in relation to an application, subsequent submissions, or difficulties in relation to any lack of cooperation between licence applicants and the LA.
- f) Deadlines are triggered when notified and begin on the day after the parties have received the relevant notification or communication. Fridays, Saturdays and public holidays in the state of Qatar are included in the time limits.
- g) The deadline shall expire at midnight (Arabian Standard Time) on the last day. If the last day of the time limit is a Friday, Saturday, or public holiday in the state of Qatar, the time limit shall expire the next working day.

## 5. Notifications or Communications

- a) Notifications or communications shall be served at the contact details of the Licence Applicant or Appellant as per QSL's records. They may also be served on parties' representatives. They may be made by hand delivery, registered post, courier, facsimile transmission, e-mail, or any other means of telecommunication that provides a record of sending thereof.

## 6. Appeal

- a) An appellant wishing to appeal before the CLAC against a decision of the CLC shall submit its/his Request for Appeal to the CLAC in writing.
- b) The time limit to appeal is 5 (five) days after the date on which the CLC's decision was intimated in writing to the Licence Applicant.
- c) The CLAC shall not be competent to hear appeals against disciplinary sanctions as per Article 8. For the sake of clarification, any appeal against disciplinary sanctions imposed by the QFA Disciplinary Committee pursuant to Article 8, shall be filed in accordance with the relevant provisions of the QFA Disciplinary Code.
- d) Appeals may only be submitted by the appellants defined in Article 7 (4) of these present regulations.
- e) The request for appeal must be dated and signed by the Appellant and it must contain:
  - The CLC's decision appealed against
  - The grounds for the appeal
  - The legal arguments giving rise to the appeal
  - All supporting documents and evidence upon which the Appellant intends to rely in accordance with Article 7 (5) of these present regulations.
- f) Upon submission of the appeal, the appellant, shall pay QSLM an amount of QAR 10,000 as an appeal fee and providing proof of such payment. Such appeal fee shall be refunded if the appeal has been upheld.
- g) If these requirements have not been complied with, the appeal may not be admissible. This decision will be taken by the CLAC.
- h) The Licence appellant has the right to be heard, especially the right to explain one's position and consult the case file.
- i) The identities of the persons representing the Licence Appellant shall be verified. These Persons and the Appellant shall tell the truth and they shall be sanctioned should they present false information or represent a false or misleading position.
- j) The appellant may appoint professional representatives of their choice. The CLAC may require the representatives to establish their credentials through a written power of attorney
- k) The CLAC may exceptionally request an Appellant to appear personally.

## 7. Effects of an Appeal

- a) An appeal results in the case being considered by the CLAC. The appeal does not have a suspensive effect.

## 8. Evidence



- a) The appellant has the burden of proof.
- b) Compliance with the licensing criteria set out in the Licensing Regulations can be proved by production of documents and appellant, can choose in each case whether to submit an original copy or a certified true copy.

9. Hearings/Deliberations

- a) The CLC and CLAC shall deliberate in chamber.
- b) The CLAC meets to consider the request for appeal, made by the appellant, in accordance with these present regulations