



THE SWEEPER

JUNE 2026

Welcome to the latest edition of The Sweeper! In this edition, we focus on: (i) key considerations during the summer transfer window; (ii) key takeaways from the PGMOL v HMRC case; (iii) new powers under the Football Governance Act 2025; (iv) updates on the new Ticket Tout Ban Bill and Sporting Events Bill; (v) Player Discovery; (vi) updates on the Home Office's 'SOC' coding issues; and (vii) FIFA's Club Protection Programme.

SUMMER TRANSFER WINDOW 2026 – KEY CONSIDERATIONS

We highlight below a number of FA rule changes and wider trends in the player transfer market which, in either case, are likely to be relevant this summer window.

1. Squad and Staff Recruitment

The FA's GBE Regulations for the 2026/27 season have now been published and came into effect on 15 June 2026. Though the core eligibility requirements remain largely unchanged, clubs should be aware of the new rules when recruiting players and staff this summer.

Though the Elite Significant Contribution ('ESC') allocations for each league are unchanged (a maximum of 4 spots for Premier League / EFL Championship and a maximum of 2 spots for EFL League One and EFL League Two), the ESC criteria are limited to players born on or after 1 January 2003. The availability of ESC spots has been an effective recruitment tool for clubs in recent years, particularly when recruiting from leagues outside the top Bands given the difficulty for players in such leagues to otherwise satisfy the points-based criteria under the GBE Regulations.

Clubs should also familiarise themselves with the restructuring of the League Bandings which may affect the relevant calculations for players and coaches when calculating the relevant individual's Top League experience. Furthermore, clubs should be aware that non-playing staff whose roles are changing will be assessed under the GBE criteria of that new role moving forward.

2. Options

We understand The FA has proposed certain amendments to its rules on options in playing contracts. Of particular note is a change which affects the inclusion of an option in a playing contract which provides for the entry into of a second playing contract rather than a simple extension of the first.

We often see this mechanism used by clubs in contractual arrangements with promising youth players to ensure a potential longer commitment from a player than is permitted in the initial contract alone given the maximum length of a playing contract for a minor player is currently 3 years (noting that in the latest amendments to the FIFA RSTP which will come into force on 1 January 2027, this limit is to be relaxed in certain specified circumstances).

In short, the proposed rule change provides that the length of time between the initial scheduled expiry date of the first contract and that of the second contract cannot exceed the initial term of the first contract. Clubs will need to bear this new restriction in mind when implementing any such arrangements moving forwards.

3. FA FAR Amendments

The FA Football Agent Regulations have been amended for the 2026/27 season which will have a practical impact on clubs' representation arrangements this summer and beyond. In terms of key points to note:

- From 1 June 2026, the administrative burden when it comes to certain subcontracting arrangements has been eased to an extent as, if an agency is also party to a representation contract

(as well as the individual agent), the parties can agree that an appropriately licensed / registered agent who is also an employee of that agency can also provide services under the applicable representation contract as an 'Assisting Agent' (i.e. without having to have a separate formal subcontracting agreement in place).

- The updated regulations impose an enhanced obligation on clubs / club officials to take reasonable steps to keep copies of electronic communications relating to Football Agent Services (with the accompanying guidance highlighting that the use of disappearing messages may constitute a breach of this obligation). This represents a significant change and clubs should ensure staff that are negotiating with football agents are aware of this rule change and should also update their wider device use / document retention policies to take account of such rule change.
- Regulation 8.8 introduces an obligation on clubs to disclose settlement agreements entered with HMRC (or any other statutory tax authority) to The FA to the extent they relate to: (i) Football Agent Services; or (ii) payments related to such Football Agent Services, within 14 days of entry into the relevant settlement agreement.

4. Sell-on Provisions

Sell-on clauses remain a prominent feature of transfer agreements with FIFA's Global Transfer Report 2025 reporting that such clauses appeared in 52% of completed international transfers for 2025. In our experience, we are seeing increased demand for



bespoke structures, including variable and performance-linked sell-on clauses where the size of the percentage entitlement is linked to factors such as when the player is subsequently transferred (e.g. a higher sell-on percentage applying if the player is transferred within a short timeframe of the initial transfer).

Transferring players into multi-club groups can also introduce complexity into sell-on clauses as the initial selling club is likely to want some level of protection against intra-group sales below fair market value. The increase in the factoring of receivables has also had a knock-on effect on the drafting of the sell-on clauses, particularly those which tie to monies 'received' by the relevant club. For example, clubs being granted a sell-on may now want to clearly specify that the sell-on entitlement is calculated with reference to the agreed amounts due to the buying club on its subsequent sale of the player (and not any accelerated (and discounted) amounts the buying club actually receives on such subsequent sale).

5. Transfer Financing Arrangements

The management of cash-flow remains a priority for clubs and the market for both receivables and payables financing continues to expand, with increased participation from international financial institutions offering competitive rates and structures for clubs. We have assisted several clubs with receivables

/ payables financing arrangements in recent years, including advising on arrangements with each of the major financial institutions present in the market. We also understand there is a particular regulatory focus on transfer payables financing at the time of writing.

If you need any assistance with preparing your transactional documentation during the summer transfer window or have any other queries in respect of player trading over the coming months, please reach out to your usual Centrefield contact(s) and we would be happy to assist.

PGMOL V HMRC: WHAT'S THE SCORE?

After a long legal battle between PGMOL and HMRC, and subject to any further appeal, PGMOL has come out on top after it was determined that referees were self-employed when officiating in the 'National Group' in respect of the 2014/15 and 2015/16 tax years.

Two important preliminary points:

- PGMOL *does* employ certain referees operating at the top of the English pyramid – the case didn't concern these individuals.
- The case concerns the relationship between 'National Group' referees and PGMOL from roughly ten years ago, and so the outcome doesn't necessarily map across to the present-

day relationship between those parties. However, the key takeaways we focus on below are useful for clubs to be aware of when considering employment status in relation to their own workforce.

Why is employment status important for clubs?

Employment status remains a critical issue for clubs, from both a tax and an employment law perspective.

For tax purposes, whether someone is 'employed' or not determines liability for tax and National Insurance, with potentially significant historic liabilities arising in instances of misclassification (particularly where it concerns a large group of individuals, such as a bank of matchday staff).

In parallel, employees have statutory employment law rights which self-employed individuals are not entitled to, such as unfair dismissal and redundancy protection, minimum wage, annual leave, family leave/pay and sick pay (certain of which are also shared by 'workers').

What is the test for employment status?

In a tax context, an individual is deemed 'employed' if the following are all satisfied:

1. There is mutuality of obligation, meaning an obligation on the engaging party to provide work (or pay) and on the individual to perform the work personally;



HALF TIME

NEW POWERS UNDER THE FOOTBALL GOVERNANCE ACT 2025

On 5 May 2026, further provisions of the Football Governance Act 2025 (the "Act") came into force, marking another significant step in the rollout of the new regulatory regime for English football. These provisions build on the Act's core objectives of promoting financial sustainability and good governance through the Independent Football Regulator ("IFR").

Most notably for clubs, the IFR's owners, directors and senior executives ('ODSE') regime is now fully operational. Clubs must notify the IFR of any proposed new owner or senior officer, and no such appointment can proceed until the IFR has formally assessed and approved the individual's suitability. The ODSE regime will replace the owners and directors test of the EFL but will run in parallel to that of the Premier League.

The commencement regulations also introduce new statutory duties for clubs and competition organisers at Part 5 of the Act. For example, clubs must obtain IFR approval before disposing of or otherwise dealing with, their home ground, and cannot appoint an administrator without IFR consent.

Finally, the IFR's investigatory and enforcement toolkit under Part 7 of the Act has also been expanded, enabling it to oversee compliance more effectively. Clubs should ensure that internal processes, ownership structures and contingency planning align with these new requirements as the regime continues to develop. If you have any queries surrounding the new regulatory framework including the application process for prospective owners and senior executives under the ODSE Regime do not

2. The engaging party has a sufficient degree of control over the individual's work; **and**
3. The other factors of the relationship are consistent with an employment relationship.

As the case concerned employment status for tax purposes, we do not discuss the slightly different test for employment law purposes in this briefing – suffice to say they are similar tests and will lead to the same outcome in the majority of cases (albeit, as above, employment law includes the intermediary 'worker' class, which will generally be deemed to be equivalent to employment status for tax purposes).

PGMOL v HMRC

At a previous hearing, it had already been determined that the first two elements of the test were satisfied. This hearing therefore concerned the third element, requiring the Tribunal to stand back and evaluate the relationship as a whole.

The Tribunal ultimately found this to be a clear case of self-employment. Whilst there had been sufficient mutuality and control to satisfy the first two elements of the test, the Tribunal considered that the *nature* of such features, together with a number of other factors about the relationship, were inconsistent with employment.

The judgment is fact-specific, but some key features of the relationship are worth noting:

- The referees were under no obligation to accept appointments and could decline or withdraw after acceptance without sanction.
- Refereeing, for these individuals, was a 'serious hobby' alongside full-time work and 'did not pay the bills'.
- Officials were paid for matches only – there was no remuneration between matches.
- PGMOL had no control over the core task of the referee (i.e. refereeing the match).
- The referees were not integrated into PGMOL's organisational structure.

It should be noted though that the PGMOL-referee relationship is clearly different to the kinds of relationships which clubs might have with purported contractors, and the Tribunal's conclusions were influenced by the unique nature of that relationship,

whereby PGMOL has an administrative/facilitative role between referees and The FA.

Key takeaways for clubs

- **Not a tick box exercise:** The third element makes the status test a multifactorial, evaluative exercise – while there are several factors routinely considered in this exercise, there is no set list, and the Tribunal was at pains to stress the need for 'standing back' and considering the relationship as a whole.
- **Context is critical:** Even factors typically associated with employment (e.g., control, uniform/equipment and performance management) may carry limited weight depending on context. This casts doubt upon the utility of the government's 'CEST' tool – albeit, for now at least, employers can continue to stand behind the result generated provided its answers were and remain accurate.

With the general trend towards increasing protection for employees (including those who ought to be classified as employees), clubs should consider conducting an audit of their self-employed contractors to ensure they remain comfortable with their classification. These issues will be important across a range of roles and functions at clubs, including where individuals are engaged as contractors and the Club needs to complete IR35 or Off-Payroll Working Rules status determinations. Our Employment team has significant experience dealing with status classification issues and would be very happy to assist with any queries you may have, or any other employment-related queries you may have.

GAME-CHANGING LEGISLATION: DUAL POLICY REFORMS SET TO IMPACT THE SPORTS INDUSTRY

The King's Speech on 13 May 2026 announced two new draft bills – the **Ticket Touting Ban Bill** and the **Sporting Events Bill** – as part of the UK Government's legislative agenda to support the creative and live event industries. Whilst the specific regulatory framework is yet to be confirmed, the upcoming bills are expected to overhaul the current ticketing and live events landscape, affecting a number of clubs' and sporting organisations' revenue-generating activities, including in respect of ticketing arrangements and the hosting of major sporting events.

The **Ticket Touting Ban Bill** is expected to ensure that ticket touting is no longer a profitable business in the UK by:

- Making it illegal to resell a ticket for a live event (e.g. for a music or sports event) at more than its original cost or to resell more tickets than could be purchased initially;
- Placing strict obligations on ticket resale platforms, including introducing a cap on the service fees charged by resale platforms; and
- Empowering the Competition and Markets Authority to impose significant fines (up to 10% of global annual turnover) on those in breach.

It therefore appears that this may go beyond traditional 'ticket touting' and impose obligations or practices that clubs will need to consider in respect of their ticket re-sale/exchange processes and their arrangements with third party ticketing partners.

The **Sporting Events Bill** is intended to support the UK's status and capabilities as a world-leading host of major sporting events by introducing measures to ensure these events (e.g. the 2028 UEFA European Championship) can be delivered as efficiently as possible, including:

- Enabling Ministers to decide and apply specific measures appropriate for each future event through secondary legislation;

TRIVIA

Which 5 clubs share the record of having achieved promotion to the Premier League on 5 separate occasions?

In the last edition of The Sweeper, we asked you which former Premier League player is the only footballer in history to win the continental treble in two consecutive seasons. The answer is: Samuel Eto'o (Barcelona 2008/09 and Inter Milan 2009/10).

- Protecting commercial rights by introducing a UK-wide prohibition on unauthorised association with a sporting event, and implementing measures to restrict advertising and trading around event locations; and
- Coordinating transport planning for major sporting events, including establishing a designated body to publish a statutory transport plan.

At Centrefield, our Commercial team has significant experience of advising on the legal issues arising from event management/delivery and venue exploitation and can assist in helping you understand how the new legislation may impact your organisation's operations, including reviewing current contractual arrangements and practices and developing and implementing robust and effective compliance procedures.

HOME OFFICE TIGHTENS APPROACH TO INCORRECT SOC CODING: MANDATORY LICENCE REVOCATION RISK

The Home Office has recently updated its sponsor guidance to clarify that where a sponsored migrant is found to be working in a role that does not align with the Standard Occupational Classification ('SOC') code stated on their Certificate of Sponsorship ('CoS'), this will now lead to mandatory revocation of the sponsor's licence.

This represents a significant escalation in compliance risk for sponsoring employers. Previously, such

discrepancies might have been dealt with by way of downgrading a licence or compliance action plans. The updated position underlines the Home Office's clear expectation that sponsors must ensure absolute alignment between the role described on the CoS and the migrant's actual day-to-day duties.

What this means for sponsors

Sponsors must take proactive steps to ensure ongoing compliance. It is no longer sufficient to rely on the job description at the point of issuing the CoS alone. Instead, employers should implement robust monitoring processes to confirm that each sponsored worker:

- Is performing the role described on their CoS;
- Continues to meet the requirements of the assigned CoS, including the relevant SOC code; and
- Has not had a material change in duties without appropriate action being taken.



PLAYER DISCOVERY

With the summer transfer window now open, Player Discovery (as one of the additional services brought to clubs in conjunction with our partner Heligan Strategic Advisory) will continue to be an invaluable tool for clubs navigating their player and coaching recruitment strategy over the coming months.

Player Discovery can identify historic risks (including in relation to contentious geopolitical issues/controversial social media engagement) which would cause regulatory issues if the club were to proceed with the signing of a particular player, as well as potential behavioural and reputational issues arising following the signing of that player. The Player Discovery tool combines risk identification with legal support and guidance on how to mitigate the risks identified.

We sat down with Jamie Barter, partner at Heligan Strategic Advisory, to get his thoughts on what the future holds for both Heligan Strategic Advisory and Player Discovery this summer and beyond.

Jamie praises the vast breadth and depth of expertise within Heligan Strategic Advisory which sits in the wider Heligan Group, with the involvement of the likes of Keith Bristow (First Director General of the National Crime Agency and former Chair of the Five Eyes Law Enforcement Group) and Adam Irwin, whose industry-leading expertise help to drive the development of Player Discovery forward.

Jamie recognises the importance of recruitment for football clubs and the fast-paced environment in which such deals are struck. He is quick to point out however that *'the types of data, and the ways in which people treat and interact with data, is moving at an even faster pace. Being able to keep up with and ahead of these data points that make up players' data footprints and being able to mitigate these risks associated with prospective recruitment targets (from a reputational, criminal or regulatory compliance perspective for example) is crucial.'* Jamie notes that Heligan's approach is not only based on the ability to source and interpret relevant data as part of Player Discovery but also on liaising with the client club to ensure the reports are accessible and highlight the areas that the club has particular interest or concern around – *'if the client cannot interpret the data and if we don't stay attuned to the client's needs, the value of the data itself isn't being harnessed as well as it should be – developing this human relationship is essential and Centrefield's role in presenting the data to client clubs, which Centrefield knows the needs of intuitively, is pivotal.'*

If you wish to hear more about Player Discovery and how it might assist you during the summer transfer window and beyond, please get in touch with your usual point of contact at Centrefield and we would be happy to assist.

Failure to do so may expose an organisation to immediate and severe consequences, including the loss of its sponsor licence and the curtailment of sponsored workers' visas.

Common SOC Code Issues in the Sports Sector

Outlined below are some common SOC code related issues we encounter in practice:

1. Roles involving on-field coaching

Any role that includes on-field coaching responsibilities will generally fall within the International Sportsperson visa route, rather than the Skilled Worker category. This is because such duties are considered to directly impact sporting performance and therefore fall within the scope of the Governing Body Endorsement ('GBE') framework

2. Director of Football Operations

The classification of this role has evolved and now requires careful analysis:

- Where the role falls within the GBE definition of a Director of Football and involves responsibility for strategic football matters at the club, it will be treated as an International Sportsperson role.
- However, if the position is purely administrative or operational, with no influence over football strategy or sporting decisions, it may still be appropriate to classify it under the Skilled Worker route.

Sponsors should carefully review the actual duties being performed, rather than relying solely on job titles, which can be misleading.

3. Physiotherapists

Physiotherapists must meet strict regulatory requirements:

- Health and Care Professionals Council ('HCPC') registration is mandatory before a CoS can be assigned; and
- The HCPC registration process requires a higher English language level (CEFR C1) than the Skilled Worker visa requirements.

Sponsors must ensure that registration is obtained prior to sponsorship (which can take some weeks), as failure to do so will invalidate eligibility for the SOC code and may lead to compliance action.

4. Match / Performance Analysts

These roles will typically fall under the Skilled Worker route, but they require careful SOC code assessment.

Key considerations include:

- Seniority level;
- Scope of responsibilities; and
- Degree of influence over team performance or strategy.

In practice, there is often a fine distinction between junior analytical roles and more senior, strategic positions. Sponsors should ensure that the selected SOC code accurately reflects the complexity and level of the role.

6. Internal Communication Failures and Role Changes

A recurring compliance issue arises where:

- A sponsored worker moves roles internally; and/or
- Their duties change; but
- These changes are not communicated to the HR or immigration compliance team.

Such changes may constitute a 'change of circumstance', triggering the need for:

- A new CoS; and
- A change of employment application.

Failure to identify and act on these changes can result in the migrant working outside the scope of their sponsored role; creating precisely the compliance risk that now mandates licence revocation.

Key Takeaways

In light of the updated Home Office guidance, sponsors should:

- Conduct regular internal audits of sponsored roles;
- Ensure alignment between job descriptions, SOC codes, assigned CoSs and actual duties;
- Implement clear internal reporting processes for role changes; and
- Seek specialist advice where roles potentially sit between visa categories.

A proactive, structured approach to sponsor compliance is therefore essential to protect a licence and the relevant sponsored workforce.

If you would like assistance reviewing the status of your sponsored workers or would like to discuss a compliance audit, please contact our immigration team.

Please note that the information contained in The Sweeper is intended as a general review of the subjects/topics featured and is for information purposes only. It is not intended as specific legal advice.

If you would like more information on any of the points raised above or require advice in connection with the same, please contact your usual Centrefield contact(s) or email us at: info@centrefield.law.

If you do not wish to receive these newsletters, please email us at info@centrefield.law.

FULL TIME FIFA CLUB PROTECTION PROGRAMME

With the World Cup now underway, clubs are reminded of FIFA's Club Protection Programme which entitles clubs to receive compensation if: their player suffers a "temporary total disablement" (TTD) that prevents the player from playing for their club for more than 28 consecutive days; as a result of an accident suffered during the "operative time", which FIFA defines as being the sooner of midnight

local time on the day they return to their home or football club from international duty, or 48 hours after leaving the "A" representative team, including direct unbroken travel). Importantly, clubs must submit a claim within 28 days of the player suffering a TTD to retain a right to compensation. Centrefield has extensive experience of advising on these claims and are available to advise.