

# Sanctions Guidance

Consultation Paper 3/25

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# 1. Introduction

- 1.1 The [Football Governance Act 2025](#) (the “Act”) places statutory obligations on relevant football clubs, the owners of football clubs, football club officers and senior managers, and the organisers of specified competitions. The Act also provides the Independent Football Regulator (“IFR”) with powers to oversee compliance with the regime.
- 1.2 The IFR intends to work closely and cooperatively with clubs, and others subject to obligations under the Act, to facilitate compliance with the regime and deliver an approach that works for football and meets our statutory objectives. Nevertheless, the Act provides the IFR with the power to impose sanctions on clubs, their owners and other persons for failing to comply with their obligations under the Act.
- 1.3. The IFR is consulting on draft guidance which explains how the IFR proposes to determine the appropriate type and level of sanction, where it exercises its discretion to impose a sanction under Schedule 9 of the Act. As explained in the draft guidance whilst the IFR has the power to suspend or revoke a club’s operating licence, this would be a sanction of very last resort, to be used only after all other options available to the IFR have been truly exhausted.
- 1.4 This document should be read alongside the IFR’s draft guidance on Information Gathering and Enforcement, which explains when, and how, the IFR may use its investigatory powers, and the procedural steps that form part of an investigation.
- 1.5 Following this consultation, the IFR intends to publish the final version of the draft guidance under section 12(3) and 12(5) of the Act. The guidance will be published on the IFR’s website.

## 2. Background

### IFR Sanctions - the Legal Framework

2.1 Section 75 and Schedule 9 of the Act set out the sanctions which the IFR may impose for failures by clubs and other persons to comply with obligations imposed on them under the Act. Schedule 9 describes two categories of sanctions which the IFR is able to impose:

- Sanctions relating to information<sup>1</sup> (Schedule 9, Part 1)
- Sanctions related to relevant infringements<sup>2</sup> (Schedule 9, Part 2)

2.2 Section 2 of the draft guidance explains the legal framework, setting out:

- when the IFR can impose a sanction under Schedule 9 of the Act
- what those sanctions are; and
- who the IFR has the power to impose sanctions on.

2.3 Section 5 of the draft guidance explains the different types of sanctions the IFR may impose under Schedule 9, indicating the circumstances in which the IFR may apply those sanctions.

2.4 For relevant infringements the IFR may (i) publish a censure statement; (ii) impose a financial penalty; (iii) require a club to appoint a “skilled person” nominated by the IFR to assist a club to bring an infringement to an end; (iv) apply to the Competition Appeal Tribunal for an injunction to bring the relevant infringement to an end; and (v) suspend or revoke a club’s operating licence where certain additional conditions are met.

### Policy Objectives

2.5 The IFR recognises that failures to comply by clubs, owners and other relevant persons will vary in their severity and impact. However, the ability to impose impactful financial penalties and other sanctions is a key tool for the IFR to ensure compliance with the regime and its ability to effectively exercise its functions.

2.6 For the purposes of exercising its functions under the Act, and to ensure that the IFR can take swift decisions (reflecting evolving club conditions and the IFR’s statutory deadlines), it is essential for the IFR to be able to rely on information that is accurate and complete, and to receive that information as quickly as possible. In light of this, the IFR will take material breaches related to the provision of information to the IFR very seriously.

2.7 A large number of the Relevant Infringements set out in Schedule 7 of the Act relate to failures by clubs and others to comply with requirements designed to allow the IFR pursue its objectives and to effectively exercise its functions. A number of these Relevant Infringements also relate to failures to cooperate with

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<sup>1</sup> For example, failing to provide information to the IFR in response to a formal information request.

<sup>2</sup> Schedule 7 describes the different Relevant Infringements that can be committed under the Act.

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investigative efforts of the IFR. Depending on the nature of the Relevant Infringement, these failures could have a material impact on the IFR's ability to effectively exercise its functions and pursue its objectives.

2.8 For the purposes of this guidance, and having regard to its Objectives in section 6, its General Duties in section 7 and its Regulatory Principles in section 8 of the Act, the IFR's primary policy objectives when considering its approach to determining sanctions are:

- 2.8.1 to deter both the person committing the infringement, and other persons, from failing to meet the obligations placed on them by the Act and the IFR; and
- 2.8.2 to impose sanctions that reflect the seriousness of the infringement being committed and the circumstances of the person committing the infringement.

## 3. Approach to determining sanctions

3.1 This section sets out:

- the IFR’s policy intent behind proposing a “stepped approach” to determine the appropriate sanction in the draft guidance; and
- a summary of the steps in the process.

### A “stepped” approach

3.2. The approach taken towards sanction setting by many regulators, in particular when determining the level of financial penalties, entails either a “stepped” approach or an “in the round” approach.

3.2.1 A “stepped” approach involves defining a starting point for the penalty based on certain factors (for example considering the seriousness of the conduct and taking into account the individual revenue of the infringing person), and then making stepped adjustments to that figure based on other considerations to determine the appropriate level of penalty.

3.2.2 An “in the round” approach involves determining the penalty without the use of a definitive starting point, or sequential stepped adjustments from a starting point. Instead, rather than having a series of discrete steps in the process of calculating the penalty, the regulator sets out the factors that it has taken into account in deciding on the penalty, and then decides on the appropriate level of the penalty by assessing these factors in the round.

3.3 By way of example, the Competition and Markets Authority uses a “stepped approach” to determine penalties for infringements under Chapters 1 and 2 of the Competition Act 1998 and an “in the round” approach when determining administrative penalties (an example of the latter would be a penalty imposed for a failure to comply with a request for information).

3.4 The IFR’s draft guidance proposes a “stepped approach” for determining all types of sanction described in Schedule 9 of the Act.

3.5 The IFR has considered the approach which would best facilitate the advancement of its Objectives, whilst also taking account of its General Duties and its Regulatory Principles. In particular, the IFR considers that the approach outlined in the draft guidance will:

- 3.5.1 Help the IFR to use its resources in the most efficient, expedient and economic way, by having a clear methodology for IFR decision-makers when considering sanctions;
  - 3.5.2 Facilitate constructive engagement between the IFR and persons on whom sanctions might be imposed;
  - 3.5.3 Help to ensure that sanctions are proportionate;
  - 3.5.4 Facilitate consistency in how the IFR considers sanctions, whilst recognising the specific features of any breaches and the differences between the circumstances affecting clubs and other persons; and
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- 3.5.5 Facilitate transparency and an understanding amongst clubs, owners and other persons as to how the IFR will consider setting sanctions, and the process it will adopt when engaging with the recipient and taking its final decision.

## The Proposed Steps

3.6 Section 4 of the draft guidance explains the steps that the IFR will apply to determine the type of sanction and the level of any financial penalty it imposes.

3.7 In summary - those steps are as follows:

- **Step 1:** Determine the seriousness of the breach.
- **Step 2:** Consider whether any adjustments are appropriate for aggravating or mitigating factors (for a financial penalty, this might mean a reduction or an uplift to the financial starting point determined at Step 1).
- **Step 3:** Consider the proportionality of the proposed sanction at the end of Step 2 (for a financial penalty, this might mean a reduction or an uplift to the proposed penalty).
- **Step 4 (for financial penalties only):** the IFR will apply downward adjustments as required to ensure that the proposed penalty does not exceed the maximum financial penalty permitted under Schedule 9 of the Act.

3.8 For financial penalties paragraphs 5.13 - 5.26 of the draft guidance explains how the IFR will:

- Determine the starting point; and
- Ensure that penalty does not exceed the statutory maximum<sup>3</sup>

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<sup>3</sup> The IFR will in due course publish Revenue rules which will explain how the IFR will determine a person's total and daily revenue and an officer's remuneration and daily remuneration for the purpose of calculating the maximum permitted penalties under Schedule 9 of the Act. Under paragraph 12(3) of Part of Schedule 9, the IFR will consult the Secretary of State before making the Revenue rules.

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## 4. Consultation Questions

The IFR seeks views on the proposed draft guidance and would be interested to receive responses to the following questions (including any comments) in relation to the draft guidance.

- Q1 - Do you agree with the IFR's adoption of a "stepped approach" to the sanctions setting methodology described at section 3 above?**
- Q2 - Do you agree with the IFR's approach to determining the starting point for a financial penalty under step 1 - set out at paragraphs 5.13 - 5.22 of the draft guidance?**
- Q3 - Do you agree with the IFR's proposed adoption of three levels of seriousness (levels 1-3) at step 1 - set out at paragraphs 4.13 - 4.17 of the draft guidance?**
- Q4 - Do you agree with IFR's approach to aggravating and mitigating factors at step 2 - set out at paragraphs 4.19 - 4.22 of the draft guidance?**
- Q5 - Do you agree with the IFR's approach to proportionality at step 3 - set out at paragraphs 4.23 - 4.26 of the draft guidance?**
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# APPENDIX 1 - IFR Sanctions Guidance

## 1. Introduction

- 1.1 The Football Governance Act 2025 (the “Act”) places direct statutory obligations on football clubs, the owners of football clubs, football club officers and senior managers, and the organisers of specified competitions. The Act also provides the Independent Football Regulator (“IFR”) with powers to place certain other requirements on clubs, owners and others for the purposes of exercising its functions.
- 1.2 The IFR intends to work closely and cooperatively with clubs and others subject to obligations under the Act to facilitate their understanding of and compliance with the IFR’s regime. This includes working proactively with clubs to identify emerging financial risks at the earliest opportunity, enabling timely preventative action to help clubs remain compliant with the IFR’s regime. Nevertheless, the Act provides the IFR with the power to impose sanctions on clubs, their owners and other persons for failing to comply with their obligations under the Act. This guidance sets out the basis on which the IFR will determine the appropriate type and level of sanction, where it exercises its discretion to impose a sanction under the Act.
- 1.3 The IFR has prepared and published this guidance under section 12(3) and 12(5) of the Act.
- 1.4 This document should be read alongside the IFR’s guidance on Information Gathering and Enforcement, which sets out the IFR’s information gathering powers, and explains how the IFR will conduct investigations into suspected failures to comply with obligations placed on clubs and other persons by virtue of the Act.
- 1.5 This document is not a definitive statement of, or a substitute for, the law itself. In the event of any conflict, inconsistency or difference in emphasis between this guidance, and the Act or other primary or secondary legislation, the legislation prevails.

## 2. The Legal Framework

2.1 This section explains when the IFR can impose a sanction under Schedule 9 of the Act, what those sanctions are and who the IFR has the power to impose sanctions on.

### When can the IFR impose sanctions and what sanctions can it impose?

2.2 Section 75 and Schedule 9 of the Act set out the sanctions which the IFR may impose for failures by clubs and other persons to comply with obligations imposed on them under the Act. Schedule 9 describes two categories of sanctions which the IFR is able to impose:

- 2.2.1 Sanctions relating to information (Schedule 9, Part 1)
- 2.2.2 Sanctions relating to relevant infringements (Schedule 9, Part 2)

### IFR sanctions relating to information

2.3 Where the IFR determines that a person has, without reasonable excuse, failed to comply with an “Information Requirement” or is satisfied beyond reasonable doubt that a person has committed an offence under section 78 of the Act, the IFR may:

- 2.3.1 Prepare and publish a censure statement; and
- 2.3.2 Impose a financial penalty.

2.4 An “Information Requirement” means a requirement imposed on a person by or under the following provisions of the Act<sup>4</sup>:

- 2.4.1 IFR power to require information (Section 65)
- 2.4.2 IFR power to appoint an expert reporter (Section 66)
- 2.4.3 Duty on clubs and other persons to preserve information (Section 72)
- 2.4.4 IFR power to ask questions (Schedule 8, paragraph 2)
- 2.4.5 IFR power to enter business premises under a warrant (Schedule 8, paragraph 3)

2.5 Section 78 of the Act also creates criminal offences relating to the destruction, or disposal of information or documents required by the IFR, the provision of false or misleading information to the IFR (whether directly or indirectly), and the obstruction of the IFR when exercising its rights to enter business premises under Schedule

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<sup>4</sup> Further detail on the Information Requirements, when they apply and how the IFR will use its powers to gather information is set out in the IFR’s Information Gathering and Enforcement guidance.

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8 of the Act. However, the IFR may not find a person guilty of an offence under section 78 if it has imposed a sanction on the person for the same act or omission under Schedule 9 of the Act. The IFR would only expect to pursue criminal sanctions in very limited circumstances, and where it considers that a civil sanction (for example a fine) would represent an inadequate penalty.

## **IFR sanctions relating to Relevant Infringements**

2.6 Where the IFR determines that a person has, without reasonable excuse, committed a “Relevant Infringement”, the IFR may:

- 2.6.1 Prepare and publish a censure statement;
- 2.6.2 Impose a financial penalty;
- 2.6.3 Require a club to appoint a person nominated by the IFR (“a skilled person”) to assist the club in bringing a Relevant Infringement to an end;
- 2.6.4 Apply to the Competition Appeal Tribunal for an injunction to bring the Relevant Infringement to an end; and
- 2.6.5 Suspend or revoke the club’s operating licence where certain additional conditions are met.

2.7 Schedule 7 describes the different Relevant Infringements that can be committed under the Act and when a person will be deemed to have committed a Relevant Infringement. The annex to this guidance includes tables of Relevant Infringements.

2.8 References to a “breach” in this guidance refer generally to failures to comply with Information Requirements, offences under section 78 of the Act, and Relevant Infringements.

## **Who can the IFR impose sanctions on?**

- 2.9 The full list of sanctions which the IFR may impose is set out in Schedule 9 of the Act. The sanctions available to the IFR will vary depending on the type of the breach involved.
- 2.10 Breaches of Information Requirements and offences under section 78 can be committed by all natural and legal persons on whom an information obligation applies. This could include, amongst others: (i) clubs, (ii) owners, officers and senior managers of clubs, (iii) previous or prospective owners, officers and senior managers of clubs, (iv) specified competition organisers; and (v) other natural persons, bodies or corporate entities.
- 2.11 The majority of Relevant Infringements identified in Schedule 7 of the Act can only be committed by: (i) clubs; (ii) owners; (iii) officers; and (iv) senior managers of clubs (see Schedule 7, paragraphs 2 to 5).
- 2.12 A small number of Relevant Infringements can also be committed by (i) specified competition organisers and (ii) other persons (see Schedule 7, paragraphs 6 and 7).

## 3. IFR Policy Objectives

3.1 The IFR's statutory objectives set out in section 6 of the Act are:

- 3.1.1 to protect and promote the financial soundness of regulated clubs;
- 3.1.2 to protect and promote the financial resilience of English football; and
- 3.1.3 to safeguard the heritage of English football.

3.2 Under section 7 of the Act the IFR must, so far as reasonably practicable, exercise its functions in a way that is compatible with the purpose of the Act, namely to "protect and promote the sustainability of English football" and advances one or more of the IFR's above objectives.

3.3 As described in section 2 above, the IFR may impose sanctions for failures by clubs and other persons to comply with obligations imposed on them under the Act relating either to Information Requirements or Relevant Infringements.

3.4 For the purposes of exercising its functions under the Act, and to ensure that the IFR can take swift decisions (reflecting evolving club conditions and the IFR's statutory deadlines), it is essential for the IFR to be able to rely on information that is accurate and complete, and to receive that information as quickly as possible. In light of this, the IFR will take material breaches of Information Requirements very seriously.

3.5 Schedule 7 of the Act identifies various different types of Relevant Infringement. A large number of these infringements relate to failures to comply with requirements placed on clubs and other persons by the IFR in the pursuit of its objectives, and failures to cooperate with investigative efforts of the IFR. Depending on the nature of the Relevant Infringement, these failures could have a material impact on the IFR's ability to effectively exercise its functions and pursue its objectives.

3.6 For the purposes of this guidance, and having regard to its Objectives in section 6, its General Duties in section 7 and its Regulatory Principles in section 8 of the Act, the IFR's primary policy objectives when considering its approach to determining sanctions are:

- 3.6.1 to deter both the person committing the infringement, and other persons, from failing to meet the obligations placed on them by the Act and the IFR; and
- 3.6.2 to impose sanctions that reflect the seriousness of the infringement being committed and the circumstances of the person committing the infringement.

3.7 Whilst different Relevant Infringements or breaches of Information Requirements may vary in their severity, the ability to impose impactful financial penalties and other sanctions is a key tool for the IFR to ensure compliance with the regime and its ability to effectively exercise its functions.

### Review

3.8 This guidance will be kept under review by the IFR in light of its experience overseeing the Football Governance regime and the application of this guidance in practice.

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## 4. Steps for determining the Sanction imposed by the IFR

- 4.1 Where the IFR has determined that a breach has occurred, and that there was no “reasonable excuse”<sup>5</sup> for committing the breach, the IFR may impose a sanction on the offending person under Schedule 9 of the Act.
- 4.2 Where the IFR is considering imposing a sanction, it will need to determine: (i) the type of sanction; and (ii) where the sanction is a financial penalty, the size of the penalty.
- 4.3 The IFR will apply the following steps to determine the type of sanction and the level of any financial penalty it imposes:
- 4.3.1 **Step 1:** Determine the seriousness of the breach, by reference to: (i) the type of breach; (ii) the impact of the breach; and (iii) factors related to the conduct and the circumstances surrounding the breach. Where the IFR is considering imposing a financial penalty, the IFR will use its determination of seriousness to decide the financial starting point for the financial penalty.
  - 4.3.2 **Step 2:** Consider whether any adjustments are appropriate for aggravating or mitigating factors (for a financial penalty, this might mean a reduction or an uplift to the financial starting point determined at Step 1).
  - 4.3.3 **Step 3:** Consider the proportionality of the proposed sanction at the end of Step 2 (for a financial penalty, this might mean a reduction or an uplift to the proposed penalty).
  - 4.3.4 **Step 4** (for financial penalties only): the IFR will apply downward adjustments as required to ensure that the proposed penalty does not exceed the maximum financial penalty permitted under Schedule 9 of the Act.
- 4.4 Steps 1-3 will require evaluative judgments to be made by the IFR on a case by case basis, taking account of the circumstances of the particular case, the evidence gathered by the IFR and any submissions made by the subject of a proposed sanction.
- 4.5 The IFR’s intention in adopting these steps is to provide greater transparency as to the potential consequences of failures to comply with obligations under the Act and the methodology the IFR will adopt when imposing sanctions. The steps are designed to ensure that the final sanction, and the amount of any financial penalty, is appropriate in all the circumstances, and that the IFR’s reasons for the final sanction and the process adopted to reach that sanction are clear.
- 4.6 Further detail on each of the above steps for all types of sanctions is included at paragraphs 4.8 - 4.26 below.

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<sup>5</sup> See paragraphs 6.6 to 6.11 of this guidance.

## Step 1 – Determining “Seriousness”

4.7 The IFR will form a view on the seriousness of the breach by considering: (i) the type of breach; (ii) the impact of the breach; and (iii) other factors related to the conduct and the circumstances surrounding the breach. The purpose of Step 1 is to ensure that the IFR’s consideration of the appropriate sanction reflects the facts and circumstances of the breach and, where the IFR is considering imposing a financial penalty, that the proposed penalty also reflects the financial circumstances of the recipient.

### Determining Seriousness

#### *Step 1 (A): Type of breach*

4.8 The IFR will first have regard to the specific type of breach committed. In doing so the IFR will consider the following:

- 4.8.1 Whether the breach involved a failure to comply with an Information Requirement, or involved an offence for the purposes of section 78 of the Act.
- 4.8.2 Where the breach was a Relevant Infringement, the specific type of infringement committed. For example, whether the breach related to any of the following (non-exhaustive examples):
  - 4.8.2.1 Failure(s) to comply with any IFR orders/rules/directions
  - 4.8.2.2 Licence conditions imposed under Part 3
  - 4.8.2.3 Commitments under Part 3
  - 4.8.2.4 Duties/directions under Part 4
  - 4.8.2.5 Duties or Prohibitions under Part 5
  - 4.8.2.6 Rules made by the IFR

4.9 Tables of Relevant Infringements are included within the annex to this guidance.

#### *Step 1(B): Impact of the breach*

4.10 When considering the impact of the breach, the IFR will take into account the impact (or potential impact) of the breach on:

- 4.10.1 The IFR’s ability to advance its objectives under s6 of the Act.
- 4.10.2 The IFR’s ability to carry out any of its functions under the Act.

4.11 The IFR will also consider and take into account whether the breach has adversely affected (or had the potential to adversely affect) other relevant stakeholders such as clubs, fans and the wider football community.

#### *Step 1(C): Surrounding Circumstances*

4.12 There might be other circumstances or considerations relating to the specific breach which are relevant to the IFR’s view of its seriousness. These might include, amongst others:

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- 4.12.1 Whether the breach appears to the IFR to have been intentional, in that those responsible intended or foresaw that the likely consequence of their actions would be a breach.
- 4.12.2 Whether those responsible ought reasonably to have known a breach was likely to occur.
- 4.12.3 Where the breach was committed by a club or other body, whether the owners, officers or senior managers were involved in committing the breach.
- 4.12.4 Whether the IFR has made disqualification orders or taken other enforcement steps under sections 38 to 43 of the Act, alongside or following the investigation into the breach, against those involved in committing the breach.
- 4.12.5 The number, duration and/or frequency of the breaches that the IFR has identified.

### Categorising breaches by Seriousness

- 4.13 Subject to the circumstances of each case, some breaches might indicate a greater level of seriousness than others after considering the matters described above. The IFR will consider each case on its facts to make a judgement regarding the seriousness of the breach. After considering the factors described under steps 1A - 1C above, the IFR will then categorise the seriousness of the breach according to the following levels:
- 4.13.1 **Level 1:** breaches with a lower level of seriousness
  - 4.13.2 **Level 2:** breaches with a medium level of seriousness
  - 4.13.3 **Level 3:** breaches with a higher level of seriousness
- 4.14 “**Level 3**” captures the most serious breaches. Non-exhaustive examples of factors which are likely to be considered “level 3” factors include:
- 4.14.1 Where the breach had a very serious negative impact on the IFR’s ability to carry out one or more of its functions or objectives.
  - 4.14.2 Where the breach involved deliberate conduct (e.g., on the part of owners, officers or senior managers).
  - 4.14.3 Where the breach was a Relevant Infringement, it also involved a failure to comply with Information Requests imposed under Part 7.
  - 4.14.4 Where there are multiple serious breaches.
  - 4.14.5 Where the breach had (or was likely to have) a serious negative impact on football clubs, fans or the football community more broadly.
- 4.15 “**Level 2**” captures breaches with a medium level of seriousness. Non-exhaustive examples of factors which are likely to be considered “level 2” factors include:
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- 4.15.1 Where the breach was likely to have, or did have, some negative impact on the IFR's ability to carry out one or more of its functions or objectives.
- 4.15.2 Where the owners, officers or senior managers, whilst not directly contributing to the breach, should reasonably have been aware of the breach and taken steps to prevent it.
- 4.15.3 Where the investigation revealed more than one breach, and/or the IFR considers that the person was uncooperative during its investigation.
- 4.15.4 Where the breach had (or was likely to have) some adverse impact on football clubs, fans or the football community more broadly.
- 4.16 **“Level 1”** captures breaches at the lower end of the scale of seriousness. Non-exhaustive examples of factors which are likely to be considered “level 1” factors include:
- 4.16.1 Where the breach involved limited or no negative impact on the IFR's ability to carry out one or more of its functions or objectives.
- 4.16.2 The owners, officers or senior managers were not involved in or aware of the conduct amounting to the breach.
- 4.16.3 Where the breach was inadvertent and/or concrete steps were taken by the person to avoid or cease the breach.
- 4.16.4 Where the breach was an isolated incident and where the person complied fully with the IFR's investigation.
- 4.17 The factors described in paragraphs 4.14 to 4.16 may not be clear cut in any given case, and may be present or absent in different combinations. Determining the level of seriousness will ultimately be an evaluative judgement which the IFR will make considering (i) the type of breach; (ii) the impact of the breach; and (iii) other relevant factors related to the conduct and the circumstances surrounding the breach.
- 4.18 As described at paragraphs 5.13 - 5.22 below, where the IFR is considering imposing a financial penalty, the IFR will use its categorisation of seriousness to determine the starting point for the financial penalty.

## Step 2 - Adjustments for Aggravating or Mitigating Factors

- 4.19 Having considered and categorised the seriousness of the breach, the IFR will then consider whether there are aggravating or mitigating factors relating to the circumstances surrounding the breach which should be taken into account in determining the appropriate sanction.
- 4.20 Where the IFR is considering imposing a financial penalty, the presence of mitigating or aggravating factors might justify a reduction or an uplift to the financial starting point determined at Step 1. Aggravating or mitigating factors may also be relevant to the appropriateness of the type of sanction being considered. A non-exhaustive list of factors is set out below.
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#### 4.21 Aggravating factors may include:

- 4.21.1 Whether those responsible sought to conceal the breach, or the actions underlying the breach, from the IFR at any time.
- 4.21.2 Where the breach was committed in such a way as to avoid or reduce the risk that the breach would be discovered.
- 4.21.3 The extent and nature of any failure to co-operate with the IFR (whether prior to or after the opening of an investigation).
- 4.21.4 Whether the offending person has previously been found to have committed breaches under the Act.
- 4.21.5 Where the breach continued after the start of an IFR investigation.

#### 4.22 Mitigating factors may include:

- 4.22.1 Where the offending person took active steps to notify the IFR of the potential breach, or the facts/circumstances leading to the breach, at an early stage (for example under section 50 of the Act).
- 4.22.2 Where active and prompt steps were taken by the offending person to effectively end the breach.
- 4.22.3 Where the offending person consistently co-operated with the IFR during the supervisory stage and/or during the IFR's investigation into the breach.
- 4.22.4 The extent to which any remedial steps were taken by a club since the breach was identified, for example:
  - 4.22.4.1 Training for owners, staff, officers and/or senior managers;
  - 4.22.4.2 Putting into place measures/practices/safeguards to ensure the breach does not occur again;
  - 4.22.4.3 Correcting any public misstatements previously made in relation to the breach; and
  - 4.22.4.4 Additional engagement with fans where appropriate (for instance, where the breach relates directly to fan engagement obligations).

## Step 3 – Proportionality and Deterrence

4.23 At Step 3, the IFR will take a step back to assess whether the proposed sanction, including the scale of any financial penalty, is proportionate in light of all the circumstances, including the seriousness of the infringement and the size and financial resources of the person committing the infringement. The assessment of

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proportionality is not a mechanistic assessment, but one of evaluation and judgement.

4.24 If the IFR considers that the proposed sanction, including a financial penalty, arrived at after Step 2 is insufficient to deter those who committed the breach, or others, from committing further or similar breaches, the IFR may decide to change the sanction, or increase the financial penalty at Step 3. Conversely, if the IFR considers that the proposed sanction is too severe, or a financial penalty is too high, it may change the sanction or apply a reduction to the financial penalty.

4.25 A non-exhaustive list of factors or circumstances which the IFR may take into account when considering proportionality and deterrence are:

4.25.1 The financial position of the subject of the sanction (eg, the club, owner or officer).

4.25.2 Whether the offending person has financially benefited from the breach.

4.25.3 The seriousness of the breach.

4.25.4 Whether sanctions have been imposed by specified competition organisers for the same or similar conduct.

4.26 Where the IFR is proposing to impose a financial penalty, Step 3 may result in upward adjustments for the purposes of deterrence, or may include downward adjustments to ensure that the penalty is not disproportionately high. The IFR will also seek to ensure that the amount of the penalty materially exceeds any financial benefit obtained by the person committing the breach. Where the IFR is considering imposing another type of sanction, it will consider whether the Step 3 factors impact the appropriateness of imposing that sanction.

## **Step 4 (Financial Penalties) – Reductions to reflect the statutory maximum**

4.27 Where the IFR determines that a financial penalty should apply, the IFR will apply an additional Step 4 to ensure that the proposed penalty does not exceed the maximum financial penalty permitted under Schedule 9 of the Act. See paragraphs 5.24- 5.25 below.

## 5. IFR sanctions

5.1 Paragraph 2.3 above describes the sanctions the IFR may impose under Schedule 9, Part 1, where it finds that a club or other person has failed to comply with an Information Requirement, or committed an offence under section 78 of the Act. These are:

5.1.1 a censure statement; and

5.1.2 a financial penalty.

5.2 Paragraph 2.6 above describes the sanctions the IFR may impose under Schedule 9, Part 2, where it finds that a club or other person has committed a Relevant Infringement. These are: (a) a censure statement; (b) a financial penalty; (c) the suspension or revocation of a club's licence; and (d) the appointment of a skilled person.

5.3 Where a person has, without reasonable excuse, committed a Relevant Infringement listed in paragraph 7(2) Part 2 of Schedule 9 and the Relevant Infringement is continuing, the IFR can also apply to the Competition Appeal Tribunal for an injunction to bring the Relevant Infringement to an end.

5.4 The remainder of this section considers in further detail the range of sanctions that can be imposed and when the IFR may decide to impose those sanctions.

### Censure statements

5.5 In the event that the IFR determines the existence of a breach, it may publish a censure statement on its website.

5.6 A censure statement will explain why the IFR has determined that the person has failed to comply with the Information Requirement or committed the Relevant Infringement, and why the IFR considers it appropriate to publish a censure statement.

5.7 A censure statement is more likely to be imposed where the IFR has determined that the breach has a low level of seriousness at Step 1 (i.e., "level 1"), and where the factors considered at Steps 2 and 3 do not suggest that a stronger sanction is appropriate.

5.8 In certain circumstances, the IFR may determine that a censure statement should be applied alongside one or more of the other sanctions available to it.

### Financial penalties

5.9 Paragraphs 3 and 6 of Schedule 9 of the Act sets out the IFR's powers to impose financial penalties.

5.10 As described in section 3 above "IFR Policy Objectives", the ability to impose financial penalties is a key tool for the IFR to ensure compliance with the regime and its ability to effectively exercise its functions. Whether a financial penalty should apply is a matter for the IFR to determine in any given case, having first identified the

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seriousness of the breach at Step 1.

5.11 The imposition of a financial penalty is likely in cases where the IFR has determined that the seriousness of the breach warrants a stronger sanction than a censure statement. This may be where the level of seriousness determined at Step 1 is medium or high (ie, is either “level 2” or “level 3”), or where the seriousness is low (ie, “level 1”), but where the IFR considers that a financial penalty is still appropriate in all the circumstances. A financial penalty may also be applied alongside other sanctions available to the IFR.

5.12 This section explains how the IFR will use the Steps described in section 4 above to determine the level of any financial penalty.

### **Step 1: The Starting Point**

5.13 Where the IFR considers that a fixed financial penalty is appropriate, the IFR will determine a monetary “starting point” for the penalty calculation based on a percentage of the relevant annual revenue or remuneration. Where the IFR is considering whether to impose a financial penalty, the relevant club, owner or other person will be asked to provide the revenue figure to the IFR.

#### *Relevant Revenue for a Club and Owner of a club*

5.14 The relevant revenue for a club or club owner will be the club’s total revenue related to the operation of its men’s football team for that club’s last full financial year immediately before the date of the IFR’s final penalty decision (the “Applicable Period”).

5.15 Where a club produces a set of audited accounts, the IFR would expect the relevant revenue figure (i.e., the club’s total revenue related to the operation of its men’s football team) to be identifiable from the club’s latest set of audited accounts.

5.16 The following are non-exhaustive examples of revenue streams which the IFR is likely to include as “relevant revenues” for clubs:

5.16.1 Player employment and transfers (including loans);

5.16.2 Ticketing, sponsorship, advertising, and broadcasting;

5.16.3 Merchandising, hospitality, and other club operations (e.g. administration, matchday, scouting, travel);

5.16.4 Revenues derived from the ownership, leasing, or operational management of a club’s stadium and training facilities. This includes revenues derived by the club from events held at its stadium, for example concerts or other sports events.

5.16.5 Youth academy and development programmes.

5.17 Where the annual revenue in the Applicable Period for a club is materially higher or lower than in previous years, the IFR may use an average calculated by reference to the club’s previous financial reporting years in order to arrive at an appropriate starting point for the financial penalty.

#### *Officers and Senior Managers Remuneration*

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5.18 For the purposes of financial penalties imposed on officers and senior managers of clubs, the IFR will use the annual remuneration of the officer/ senior manager connected to their work for the club (taken from the previous tax year).

#### *Competition Organisers Revenue*

5.19 For the purposes of financial penalties imposed on competition organisers, the IFR will use the competition organiser's annual revenue from its last set of published accounts.

#### *Other persons - Revenue/Remuneration*

5.20 For the purposes of financial penalties imposed on persons other than those listed in above, the IFR will use the person's total annual revenue or remuneration (as appropriate) taken from the last set of audited accounts (for revenue) or last tax year (for remuneration).

#### *Daily Rate*

5.21 Where the IFR proposes to impose a penalty calculated by reference to a daily rate (instead of a fixed amount), the IFR will divide the annual revenue/ remuneration figure described above by the number of calendar days in that financial year.

#### *The Starting Point*

5.22 The IFR will then choose a starting point for the financial penalty based on a percentage of between 0% and 10% of the applicable revenue/ remuneration - in most cases, this would be working well within the maximum financial penalty permitted by the Act. Based on the seriousness assessment conducted at Step 1, the breach will be categorised as a Level 1, 2 or 3 breach, and a percentage determined by reference to where in each Level the IFR considers the breach to sit. The more serious the breach, the higher the level and percentage to be applied. The levels and related percentages are:

5.22.1 **Level 1** seriousness: 0-3%

5.22.2 **Level 2** seriousness: 4-7%

5.22.3 **Level 3** seriousness: 8-10%

### **Steps 2 and 3**

5.23 At Steps 2 and 3, the IFR will determine whether any adjustments to the Step 1 starting point are appropriate based on (a) any relevant aggravating or mitigating factors (Step 2) or to ensure proportionality/ effective deterrence (Step 3).

### **Step 4**

5.24 Where the IFR determines that a financial penalty should apply, the IFR will apply an additional **Step 4** to ensure that the proposed penalty does not exceed the maximum financial penalty permitted under Schedule 9 of the Act.

5.25 Schedule 9 of the Act provides that the IFR may impose a financial penalty of “such amount as the IFR considers appropriate”, provided it does not exceed the statutory maximum<sup>6</sup>. The IFR is able to impose maximum financial penalties of (a) a fixed amount, (b) an amount calculated by reference to a daily rate, or (c) a combination of the two - as follows:

- 5.25.1 Regulated clubs and owners: Where the offending person is a club or an owner of a club, the statutory maximum is calculated by reference to 10% of the total annual/daily revenue of the club.
- 5.25.2 Previously regulated clubs: Where the offending person is not a regulated club but has been a regulated club, the statutory maximum is calculated by reference to the higher of 10% of the total annual/daily revenue of the club, and £75,000/£25,000 (depending on whether the financial penalty imposed is a fixed amount or a daily rate).
- 5.25.3 Officers and Senior Managers: Where the offending person is an officer or senior manager of a club, the statutory maximum is calculated by reference to the higher of 10% of the person’s annual/daily remuneration, and £75,000/£25,000 (depending on whether the financial penalty imposed is a fixed amount or a daily rate).
- 5.25.4 Competition Organisers: Where the offending person is a competition organiser, the statutory maximum is calculated by reference to 10% of the total annual/daily revenue of the competition organiser.
- 5.25.5 Other persons: In any other case, the statutory maximum is £75,000 for a fixed amount and £25,000 per day as a daily rate.

5.26 Paragraph 3(10) of Part 2 of Schedule 9 provides that where a club or competition organiser is part of a group, the total revenue of the club or competition organiser for the purposes of determining the maximum penalty (as opposed to the starting point) includes the revenue of that group.

### *Financial hardship*

5.27 Where a recipient of a financial penalty is suffering from severe financial hardship, in exceptional circumstances the IFR may either reduce a financial penalty where the recipient is unable to pay the penalty proposed due to its financial position or provide more time to pay the penalty.

5.28 In doing so the IFR will not base any reduction on the mere finding of an adverse or loss-making financial situation.

5.29 A financial hardship claim must be put forward and evidenced by the recipient of the penalty, who has the burden of proving that they merit such a reduction.

## **Appointment of a skilled person**

5.30 Paragraph 5 of Part 2 of Schedule 9 of the Act provides that where the IFR determines that a club has, without reasonable excuse, committed a Relevant Infringement and the infringement is continuing, the IFR may require a club to appoint a skilled person. A skilled person is a person nominated by the IFR, who has the skills necessary to assist the club in bringing the infringement to an end and does not have any conflict of interest.

<sup>6</sup> See Paragraph 3, Part 1 of Schedule 9 for information breaches, Paragraph 6, Part 2 of Schedule 9 for relevant infringements.

- 5.31 The club concerned must cooperate with an appointed skilled person and give them such reasonable assistance as the skilled person requests. This includes giving the skilled person access to business premises, equipment, services, information and individuals, all in the interests of bringing an infringement to an end.
- 5.32 The appointment of a skilled person may be most appropriate where the Relevant Infringement relates to the failure by a club to comply with its licence conditions under Part 3 of the Act.
- 5.33 The appointment of a skilled person is intended to be a targeted, proportional response to a specific, identifiable problem within a club which has led to a Relevant Infringement. It is designed to be a constructive and corrective measure, with the goal of fixing the underlying issue and bringing the club back into full compliance with the IFR's regime as soon as possible.
- 5.34 Where appropriate the IFR may apply other sanctions alongside the appointment of a skilled person, such as a censure statement or financial penalty.

## Injunctive Relief

- 5.35 The IFR may apply to the Competition Appeal Tribunal for an injunction where the IFR determines that a person has, without a reasonable excuse, committed a Relevant Infringement specified in paragraph 7(2) of Part 2, Schedule 9 of the Act, where that Relevant Infringement is continuing.
- 5.36 An injunction is a legal remedy from a court or tribunal requiring a person to take an action or to cease an action. The injunction sought under this paragraph would be to bring the Relevant Infringement in question to an end.
- 5.37 Examples of the specified Relevant Infringements include where a club operates a relevant team without a licence, or where a person fails to comply with an urgent direction from the IFR.
- 5.38 The IFR may apply any of its other sanctions in parallel with an application for injunctive relief from the CAT.

## Suspension or revocation of a licence

- 5.39 Paragraphs 8 and 9 of Part 2, Schedule 9 of the Act empower the IFR to suspend or revoke a club's operating licence (either provisional or full) where the IFR determines that the club has, without reasonable excuse, committed a Relevant Infringement and one or more of the three aggravating conditions are met.
- 5.40 The aggravating conditions are:
- 5.40.1 the Relevant Infringement is intentional and persistent, and the IFR has already taken enforcement action and considers that there is no further enforcement action it could take to bring the infringement to an end;
  - 5.40.2 the club has intentionally and persistently failed to cooperate with the IFR in relation to an investigation into the Relevant Infringement, and the IFR has already taken enforcement action and considers that there is no further enforcement action it could take to bring the infringement to an end; and
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5.40.3 that the Relevant Infringement jeopardises the IFR's ability to advance one or more of its objectives.

5.41 The suspension or revocation of a club's operating licence is a very serious sanction which would preclude regulated clubs from playing matches. The IFR recognises that this would have significant consequences for the club (including its owners, staff and players), its fans and the local community.

5.42 This would be a sanction of very last resort, to be used only after all other options as set out above have been truly exhausted, and after the IFR has taken any appropriate action under its Owners, Directors and Senior Executives regime where those functions are relevant.

## 6. Procedural Steps

### Warning Notice

- 6.1 When the IFR has decided that it intends to take enforcement action in relation to a person (under clause 75 and Schedule 9 of the Act), the IFR will first give the person a Warning Notice under s76 of the Act. The Warning Notice will set out the action the IFR is minded to take, confirm who in the IFR will take the final decision and explain why the IFR is minded to take the action.
- 6.2 The IFR will also invite the person to make representations on the IFR's proposed action and explain how those representations should be made. The IFR will have regard to any representations received, and will not take enforcement action until the period to make representations has expired (which must be at least 14 days from the date of the Warning Notice).

### Decision Notice

- 6.3 As soon as reasonably practicable after the period to make representations on the Warning Notice has expired, the IFR must determine whether to take enforcement action (under clause 75 and Schedule 9) and give the person a Decision Notice under s77 of the Act.
- 6.4 The Decision Notice will include and explain the action that the IFR is taking (or that it is not taking action), which person(s) within the IFR made the decision, and what action (if any) the person subject to enforcement action is required to take and by when.
- 6.5 The sanction contained in a Decision Notice does not need to be the same as the sanction proposed in the Warning Notice, except where the final decision requires the suspension or revocation of an operating licence (in which case that must also have been set out in the Warning Notice).

### Reasonable Excuse

- 6.6 The IFR can only impose a sanction for a failure to comply with an Information Requirement, an offence under section 78 of the Act or a Relevant Infringement where it has determined that the offending person does not have a "reasonable excuse" for the breach.
- 6.7 The circumstances that constitute a reasonable excuse are not fixed and the IFR will consider whether any reason(s) for a breach amounts to reasonable excuse on a case-by-case basis.
- 6.8 Where the person committing the breach considers that a reasonable excuse exists, that person should make representations to this effect in response to the IFR's Warning Notice, explaining (i) what the excuse is and (ii) why they consider the excuse to be reasonable in the circumstances.
- 6.9 The IFR will apply an objective test as to whether an excuse put forward by an offending person is reasonable. In doing so, the IFR will consider whether a significant and genuinely unforeseeable event, an unusual event
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and/or something beyond the control of the offending person led directly to the breach.

- 6.10 The IFR expects clubs, owners, officers and other relevant persons to be familiar with the rules, obligations and other requirements placed upon them under the Act. They are responsible for ensuring those matters are fully understood and complied with, even when using external advisers or parties to assist with their compliance. Clubs, owners, officers and other persons should make known any difficulties and raise any queries with the IFR as soon as possible.
- 6.11 The IFR will not normally view as a reasonable excuse a claim that UK data protection law prohibits the relevant person from providing information to the IFR in accordance with an information notice under section 65 of the Act<sup>7</sup>. This same is also true for failures to provide responses to information requests on the basis that the person considered the information to be commercially sensitive or confidential.

## Internal Reviews

- 6.12 Under Part 9 of the Act, where the IFR makes a reviewable decision, a “concerned person” may request a review of that decision by an applicable reviewer. Schedule 10 of the Act specifies which decisions of the IFR are reviewable decisions, and in each case who is the applicable reviewer (either a committee of the Expert Panel or a committee of the IFR Board).
- 6.13 The following sanction decisions are reviewable decisions under Schedule 10 of the Act:
- 6.13.1 To prepare and publish a censure statement under paragraph 2 or 4 of Schedule 9.
  - 6.13.2 To require the appointment of a skilled person under paragraph 5 of Schedule 9.
  - 6.13.3 To impose a financial penalty under paragraph 3 or 6 of Schedule 9.
  - 6.13.4 To suspend or revoke an operating licence under paragraph 9 of Schedule 9.

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<sup>7</sup> Article 6(1)(c) of the UK General Data Protection Regulation provides a lawful basis for processing where processing is necessary for compliance with a legal obligation to which the data controller is subject. This includes regulatory requirements where there is a statutory basis underpinning them that requires regulated organisations to comply. See - [ICO - legal obligation](#).

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# Annex – Tables of Relevant Infringements

## *Explanatory Notes*

1. Schedule 7 of the Act describes the different Relevant Infringements that can be committed under the Act and when a person will be deemed to have committed a Relevant Infringement.
2. Following the order in Schedule 7, the tables below set out the various types of Relevant Infringements that can potentially be committed by: clubs, owners of clubs, officers of clubs, senior managers of clubs, specified competition organisers and other persons.
3. The tables also set out in each case the potential sanctions available to the IFR where those Relevant Infringements have been committed. The available sanctions will vary depending on the type of Relevant Infringement that has been committed, and the person who committed the infringement.
4. Section 5 of the IFR Sanctions guidance considers in further detail the range of sanctions that can be imposed and when the IFR may decide to impose those sanctions.

## Tables of Relevant Infringements

Relevant Infringements that can be committed by clubs		
Relevant Infringement	Part of the regime	Available sanctions
<i>Paragraph 2 (1)</i>		
A club operates a relevant team and does not hold an operating licence.	Part 3 - Operating Licences	Censure statement, Skilled Person, Financial Penalty, Injunctive Relief
<i>Paragraph 2 (2) - where a club fails to comply with</i>		
A condition attached to an operating licence held by it	Part 3 - Operating Licences	Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence
A requirement imposed on it by section 27 or 33	Part 4 - Owners & Officers	Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence
A direction given to it under section 40, 41 or 42	Part 4 - Owners & Officers	Censure Statement, Skilled Person, Financial Penalty, Injunctive relief, Suspension or Revocation of licence
A requirement imposed on it by or under an order under section 43	Part 4 - Owners & Officers	Censure Statement, Skilled Person, Financial Penalty, Injunctive relief, Suspension or Revocation of licence

A duty or prohibition imposed on it by any of sections 45 to 53	Part 5 - Duties on Clubs	Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence
A commitment accepted under section 70	Part 7 - Investigatory Powers	Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence
An urgent direction under section 79	Part 8 - Urgent Directions	Censure Statement, Skilled Person, Financial Penalty, Injunctive relief, Suspension or Revocation of licence
Any rule made by the IFR	Part 10 - General	Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence
<i>Paragraph 3 (3) - failure to co-operate with or assist, or otherwise obstruct</i>		
An individual appointed as an officer by virtue of an order under section 42	Part 4 - Owners & Officers	Censure Statement, Skilled Person, Financial Penalty, Injunctive relief, Suspension or Revocation of licence
A trustee appointed by virtue of an order under section 43	Part 4 - Owners & Officers	Censure Statement, Skilled Person, Financial Penalty, Injunctive relief, Suspension or Revocation of licence
An expert reporter appointed under section 66	Part 7 - Investigatory Powers	Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence
A skilled person appointed by virtue of paragraph 5 of Schedule 9	Part 5 - Schedule 9 - Sanctions	Censure Statement, Financial Penalty, Suspension or Revocation of licence
<i>Paragraph 4 (4) - a club is deemed to have committed a relevant infringement if</i>		

<p>Instead of granting the club a full operating licence in accordance with section 18(6)(a), the IFR— (i) specifies a further period for which the club’s provisional operating licence is to have effect in accordance with section 18(6)(b), or (ii) revokes the club’s provisional operating licence in accordance with section 19</p>	<p>Part 3 - Operating Licences</p>	<p>Censure Statement, Skilled Person, Financial Penalty</p>
<p>An owner of the club fails to comply with— (i) a direction given to the owner under section 39 or 41, or (ii) a requirement imposed on the owner by or under an order under section 43</p>	<p>Part 4 - Owners &amp; Officers</p>	<p>Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence</p>
<p>An officer of the club fails to comply with a direction given to the officer under section 40 or 41</p>	<p>Part 4 - Owners &amp; Officers</p>	<p>Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence</p>
<p>An owner or officer of the club fails to co-operate with or assist, or otherwise obstructs— (i) an individual appointed as an officer by virtue of an order under section 42, or (ii) a trustee appointed by virtue of an order under section 43</p>	<p>Part 4 - Owners &amp; Officers</p>	<p>Censure Statement, Skilled Person, Financial Penalty, Suspension or Revocation of licence</p>

**Relevant Infringements that can be committed by owners of clubs**

<b>Relevant Infringement</b>	<b>Part of the regime</b>	<b>Available sanctions</b>
<i>Paragraph 3 - An owner of a club commits a relevant infringement if the owner</i>		
Fails to comply with a requirement imposed on the owner by section 27 or 33	Part 4 - Owners & Officers	Censure Statement, Financial Penalty
Fails to comply with— (i) a direction given to the owner under section 39 or 41, or (ii) a requirement imposed on the owner by or under an order under section 43	Part 4 - Owners & Officers	Censure Statement, Financial Penalty, Injunctive relief
Fails to co-operate with or assist, or otherwise obstructs— (i) an individual appointed as an officer by virtue of an order under section 42; (ii) a trustee appointed by virtue of an order under section 43	Part 4 - Owners & Officers	Censure Statement, Financial Penalty, Injunctive relief
Fails to comply with a commitment accepted under section 70	Part 7 - Investigatory Powers	Censure Statement, Financial Penalty
Fails to comply with an urgent direction under section 79	Part 8 - Enforcement	Censure Statement, Financial Penalty, Injunctive relief
Fails to comply with any rule made by the IFR	Part 10 - General	Censure Statement, Financial Penalty

**Relevant Infringements that can be committed by officers of clubs**

<b>Relevant Infringement</b>	<b>Part of the regime</b>	<b>Available sanctions</b>
<i>Paragraph 4 - An officer of a club commits a relevant infringement if the officer</i>		
Fails to comply with a requirement imposed on the officer by section 27 or 33	Part 4 - Owners & Officers	Censure Statement, Financial Penalty
Fails to comply with a direction given to the officer under section 40 or 41	Part 4 - Owners & Officers	Censure Statement, Financial Penalty, Injunctive relief
Fails to co-operate with or assist, or otherwise obstructs— (i) an individual appointed as an officer by virtue of an order under section 42; (ii) a trustee appointed by virtue of an order under section 43	Part 4 - Owners & Officers	Censure Statement, Financial Penalty, Injunctive relief
Fails to comply with a commitment accepted under section 70	Part 7 Investigatory Powers	Censure Statement, Financial Penalty
Fails to comply with an urgent direction under section 79	Part 8 - Enforcement	Censure Statement, Financial Penalty, Injunctive relief
Fails to comply with any rule made by the IFR	Part 10 - General	Censure Statement, Financial Penalty

**Relevant Infringements that can be committed by senior managers of clubs**

Relevant Infringement	Part of the regime	Available sanctions
<i>Paragraph 5 - A senior manager of a club commits a relevant infringement if</i>		
The club, without reasonable excuse, commits a relevant infringement, and the relevant infringement is connected to a senior management function carried out by the senior manager.	-	Censure Statement, Financial Penalty
A senior manager also commits a relevant infringement if the senior manager fails to comply with a commitment accepted under section 70	Part 7 - Investigatory Powers	Censure Statement, Financial Penalty

**Relevant Infringements that can be committed by specified competition organisers**

<b>Relevant Infringement</b>	<b>Part of the regime</b>	<b>Available sanctions</b>
<i>Paragraph 6 - A specified competition organiser commits a relevant infringement if the organiser fails to comply with</i>		
A commitment accepted by the IFR under section 24	Part 3 - Operating Licences	Censure Statement, Financial Penalty
A requirement imposed by section 55 (duties to notify and consult with the IFR)	Part 5 - Duties on Competition Organisers	Censure Statement, Financial Penalty
A distribution order made under section 62	Part 6 - Distribution of revenue	Censure Statement, Financial Penalty, Injunctive Relief
A commitment accepted under section 70	Part 7 - Investigatory Powers	Censure Statement, Financial Penalty
An urgent direction under section 79	Part 8 - Enforcement	Censure Statement, Financial Penalty, Injunctive Relief
Any rule made by the IFR	Part 10 - General	Censure Statement, Financial Penalty

**Relevant Infringements that can be committed by other persons**

Relevant Infringement	Part of the regime	Available sanctions
<p><i>Paragraph 7 - A person who is not a club, an owner or officer of a club or a specified competition organiser commits a relevant infringement if the person fails to comply with a requirement imposed on the person by</i></p>		
Section 27 (duty to notify where prospect of becoming a new owner or officer)	Part 4 - Owners & Officers	Censure Statement, Financial Penalty
Section 46 (duty not to dispose of etc home ground without approval)	Part 5 - Duties on Clubs	Censure Statement, Financial Penalty
Section 47 (duty not to appoint administrator without approval)	Part 5 - Duties on Clubs	Censure Statement, Financial Penalty
An urgent direction under section 79	Part 8 - Enforcement	Censure Statement, Financial Penalty, Injunctive Relief
Any rule made by the IFR	Part 10 - General	Censure Statement, Financial Penalty