

Overview of Government Guarantees and the Government Declaration

Purpose and importance of Government Guarantees and the Government Declaration

An event of the magnitude of the FIFA World Cup cannot be organised without the broad support of the relevant government authorities in the Host Country.

As a condition for their appointment to co-organise the Competition together with FIFA, the Host Association is (where the Competition is hosted in one country) – or the Host Associations are (where the Competition is hosted in more than one country) – required to engage and secure the full support of the government authorities at federal, state and municipal level in the respective Host Country. This comprises key elements such as the issuance of Government Guarantees, the provision of operational and administrative support and the commitment to further matters by the Government and the Host City Authorities.

Due to the unique scope of the FIFA World Cup operations and the exceptional nature of the FIFA World Cup as a sporting event with global significance and impact, the issuance of specific Government Guarantees by the Government with the content as described in this document is essential to establish a legal framework. This framework will enable FIFA, the 2026 FIFA World Cup (FWC) Entity (*a subsidiary of FIFA established by FIFA in the Host Country or – in the event of co-hosting, in one of the Host Countries as the central entity for the operational delivery of all tasks and activities in relation to the Competition by FIFA and the Host Association(s)*) and the 2026 FWC Subsidiaries (*in the event of co-hosting, a subsidiary, branch, or other representative office established by the 2026 FWC Entity in the countries of the remaining Co-Hosting Associations where the 2026 FWC Entity itself is not established*) to successfully host and stage the FIFA World Cup in the Host Country/Host Countries.

Existing and generic laws and regulations in the Host Country/Host Countries generally do not provide a sufficient legal framework in this regard. To ensure the implementation, performance and enforcement of such specific Government Guarantees, if and to the extent necessary, the Government is requested to take any steps necessary to conduct legislative proceedings for the enactment of any and all requisite special laws, regulations and ordinances.

Operational support:

FIFA, the 2026 FWC Entity and the 2026 FWC Subsidiaries (if applicable) require the provision of public services in connection with the Competition. This includes support in areas such as security, immigration, the issuance of visas and work permits, and customs services, as well as the availability of public transport and other event infrastructure.

Administrative support:

The Host Association is – or each of the Host Associations are – required to ensure a sufficient level of administrative support from all involved government authorities in the respective Host Country for the overall

coordination of all government matters, including all appropriate measures for the implementation of this support.

Fiscal support:

Among FIFA's main statutory objectives are the development of football and the hosting and staging of football-related events. It is only possible to fulfil these statutory objectives by putting in place the administration necessary for their organisation and operation, which is financed through the global generation of revenues. As such, FIFA qualifies as a not-for-profit association, although all profits generated by FIFA globally remain subject to the ordinary taxation regime for associations in Switzerland.

The FIFA World Cup is unique in character and has a very specific organisational and legal structure due to the long period required for preparation compared to a short competition period of only a few weeks. Based on these specifics, the preparation, operation and winding-up of the FIFA World Cup requires enduring fiscal support from the Government and the Host City Authorities to limit taxation outside of Switzerland and facilitate fiscal procedures in the Host Country/Host Countries.

Further matters:

The Host Association is – or each of the Hosting Associations are – required to collect from the Government and the Host City Authorities in all candidate Host Cities in the respective Host Country statements documenting their commitment to fully support FIFA, the 2026 FWC Entity and the 2026 FWC Subsidiaries (if applicable) and the Host Association or each of the Host Associations in their efforts to ensure that the hosting and staging of the Competition do not involve adverse impacts on internationally recognised human rights, including labour rights.

The Host Association has – or each of the Host Associations have – undertaken to submit a bid to co-organise the Competition in the Host Country or – in the event of co-hosting – between the Host Countries. In order to successfully co-organise the Competition in the Host Country or between the Host Countries, close cooperation of and coordination with the Government or – in the event of co-hosting – the Governments of each of the Host Countries is necessary to optimise operational, administrative and fiscal support.

Subject to the FIFA Council's final decision, FIFA is entitled to award (and, in that event, the Host Associations shall case accept the co-organisation of) another FIFA competition in addition to the FIFA World Cup, such as parts of the preliminary competition of the FIFA World Cup, as a test event for the Competition. The format and dates of such a test event will be determined by the FIFA Council, while it is expected that the test event will be staged in one or all of the Host Countries.

- **1. Government Guarantee #1: Visas, permits, immigration, check-in procedures**

Due to the fact that the FIFA World Cup is a sporting event of global scale in which the teams of all 211 FIFA member associations may participate and which involves enormous organisational challenges, it is expected that a large number of individuals will enter and exit the Host Country/Host Countries. This comprises:

- a) Individuals involved in the preparation and organisation of the Competition throughout the entire preparation phase;

- b) Individuals involved in the preparation of the stay of the teams participating in the Competition in the year prior to the Competition; and
- c) Individuals entering, and travelling throughout, the Host Country/Host Countries during the Competition.

In order to cover the needs of the respective groups of individuals, the Government is requested to generally establish a visa-free environment or facilitate existing visa procedures for them. Regardless, any visa procedures must be applied in a non-discriminatory manner.

With respect to individuals entering, and travelling throughout, the Host Country/Host Countries during the Competition, the success of the Competition and the reputation of the Host Country/Host Countries achieved through the hosting of the Competition will mainly depend on the ease with which fans and other individuals may visit the Host Country/Host Countries (also at short notice) in connection with the Competition. However, it is understood that such ease of access to the Host Country/Host Countries must by no means adversely affect the national immigration and security standards in the Host Country/Host Countries.

Furthermore, in order to support the preparation, organisation, hosting and staging of the Competition and Competition-related events, the Government must ensure that certain individuals are provided with facilitated immigration/entry, exit and check-in procedures, such as fast-track lanes and other dedicated services. In particular, the individuals involved in the preparation and organisation of the Competition must be enabled to carry out their duties in an efficient manner.

- **2. Government Guarantee #2: Entitlement to work permits & labour law exemptions and procedures**

The complex and unique nature of the preparation and organisation of the FIFA World Cup, in particular during the Competition, requires a legal environment that allows FIFA and other relevant entities to source employees and other personnel (in particular, experts in all relevant areas) on a temporary basis from all over the world. Therefore, the Government is requested to guarantee the issuance of valid work permits unconditionally and without any restriction or discrimination of any kind.

Furthermore, it is necessary to ensure that all individuals involved in the operational activities of the Competition and/or a Competition-related event are able to fulfil their tasks in an effective and flexible manner as and when needed. For operational reasons (in particular, during the period of the Competition), it will not be possible for all individuals involved in the preparation, organisation and staging of the Competition and/or a Competition-related event to fully adhere to all applicable regulations under labour law and other related legislation in the Host Country/Host Countries. Therefore, the Government is requested to grant accordant exemptions from labour law and other legislation. Such exemptions must:

- a) not undermine or compromise the Government's commitment to respecting, protecting and fulfilling human rights in connection with the hosting and staging of the Competition, with particular attention to labour rights (including those of migrant workers), the rights of children, gender equality, freedom of expression and peaceful assembly, and protecting all individuals from all forms of discrimination;
- b) only apply to companies and personnel directly involved in the preparation, organisation, hosting and staging of the Competition and/or a Competition-related event during the times described above; and

c) not apply to any other companies and personnel, in particular companies or workers involved in connection with the construction and operation of general infrastructure (e.g. airports or train stations), the construction of stadiums and further Competition sites or the construction and operation of hotels.

In order to manage and implement such work permit processes and other labour law-related issues efficiently, the Government is further requested to adopt an appropriate fee system for the issuance of work permits and to provide appropriate administrative assistance.

- **3. Government Guarantee #3: Tax exemptions and foreign exchange undertakings**

FIFA is an association under Swiss law and the world governing body of association football. Under Swiss law, an association is prevented from paying dividends or similar profit participations to its members. All profits must be used for, and be in line with, the statutory objectives of the association.

FIFA assembles members from 211 countries and conducts its statutory activities across the globe. Among FIFA's main statutory objectives are the development of football and the hosting and staging of football-related events. It is only possible to fulfil these statutory objectives by putting in place the administration necessary for their organisation and operation, which is financed through the global generation of revenues. As such FIFA qualifies as a not-for-profit association.

Notwithstanding this status, any and all revenues globally generated by FIFA through its activities – among others through the hosting and staging of the FIFA World Cup, including all revenues generated in the Host Country or Host Countries – remain subject to the ordinary taxation regime for associations in Switzerland. This taxation regime duly considers the specific situation of FIFA as an association with a four-year accounting cycle.

Furthermore, the FIFA World Cup represents FIFA's main activity. In connection with the FIFA World Cup, FIFA has to generate all revenues for financing the FIFA World Cup and its other activities. This includes the promotion and improvement of the game of football globally through development programmes, the promotion of integrity, ethics and fair play in the game of football and the organisation of its other international football competitions. Any tax costs imposed onto FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and/or any other subsidiary of FIFA in relation to the organisation of the FIFA World Cup may limit FIFA's ability to finance the organisation and administration of its statutory activities.

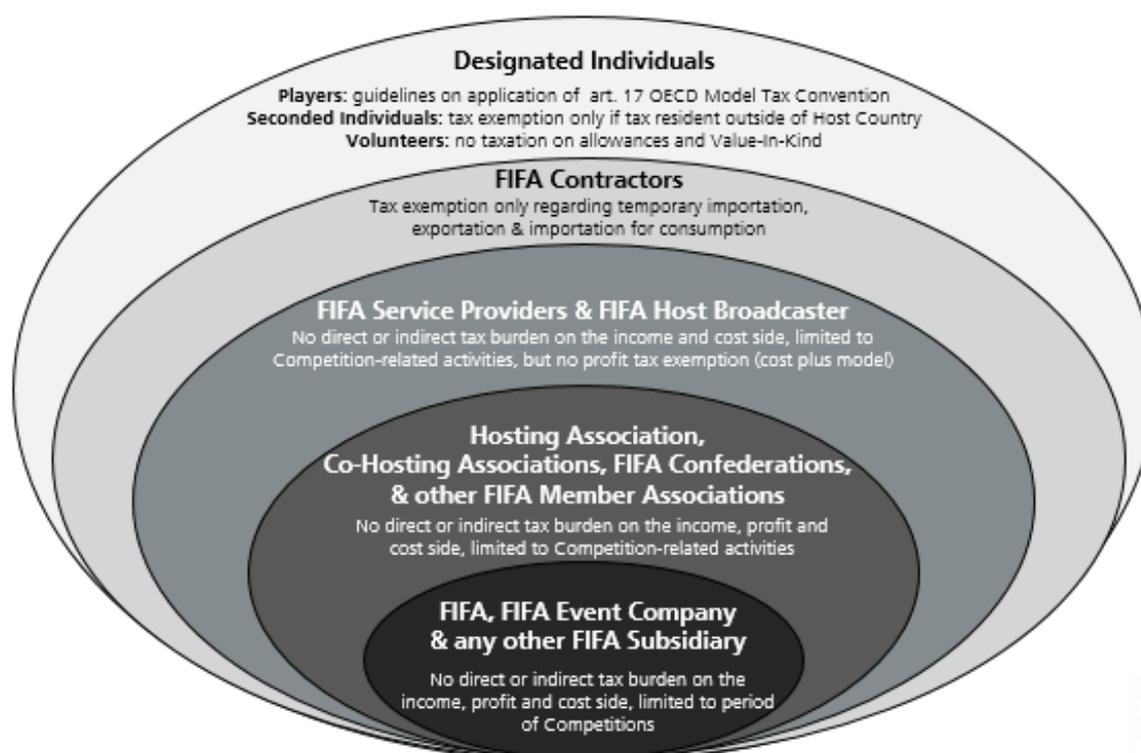
The FIFA World Cup is a major sporting event that attracts global attention to the Host Country/Host Countries and provides the opportunity for significant financial investment in sporting and public infrastructure. Such global attention and investment may contribute to significant mid- and long-term socio-economic benefits for the Host Country/Host Countries, as well as economic growth. As such, the FIFA World Cup represents an event of national importance and public interest, which justifies the granting of a tax exemption in connection with the Competition.

To avoid indirect taxation costs for FIFA, Government Guarantee #3 requires the Government to provide a limited tax exemption also to certain third parties involved in the hosting and staging of the Competition and Competition-related events. This includes the Host Association/Host Associations, the continental football confederations, the FIFA member associations, the Host Broadcaster, FIFA's service providers, FIFA contractors

and certain designated individuals. The scope and extent of such a limited tax exemption relates to the nature and form of involvement of entities and individuals in the hosting and staging of the Competition and Competition-related events. Government Guarantee #3 is not intended to provide any tax benefits for activities not related to the Competition and Competition-related events, or any tax profit advantages for commercially-oriented entities or full tax exemptions for individuals on their ordinary salaries.

Furthermore, the legal effect of all tax exemptions required under Government Guarantee #3 is limited to certain periods during which Competition-related activities are envisaged. The only exception for the limitation in time are payments relating to the FIFA World Cup legacy programme remaining in the Host Country/Host Countries after the FIFA World Cup.

To implement Government Guarantee #3, the Government is requested to provide simple administration procedures and prioritised administrative support from the competent authorities.



- **Government Guarantee #3: Full tax exemption for FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other subsidiary of FIFA – circle 1**

To fulfil the general purpose of Government Guarantee #3 as described above, the Government must grant a general tax exemption for FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other FIFA subsidiary limited to the period of preparation, delivery and wrap-up of the Competition, commencing on the date of appointment of the Host Country/Host Countries and ending on 31 December 2028. The duration of the tax exemption will only be extended to the extent necessary for the execution of any payments in cash or otherwise (e.g. through the delivery of goods and services) in connection with the 2026 FIFA World Cup™ legacy programme, which may be established by FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and/or any other FIFA subsidiary.

The general tax exemption for FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other FIFA subsidiary must comprise all taxes that may be applicable in the Host Country/Host Countries. The sole exception to the general tax exemption is taxation on the sale of tickets to third parties (i.e. tickets not used by FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) or any other FIFA subsidiary for its own purposes), but limited to VAT, sales tax or the like at a unified rate of a maximum of 10%. No other taxes may be charged on any revenues or profits generated through the sale of tickets.

Please note that the activities of FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and FIFA subsidiaries activities in the Host Country/Host Countries will be limited to activities related to the Competition, Competition-related events or other activities in line with the FIFA Statutes (including the promotion and improvement of the game of football globally through development programmes, the promotion of integrity, ethics and fair play in the game of football and the organisation of FIFA's other international football competitions). FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other FIFA subsidiary will, in particular, not carry out any commercial activities not related to the Competition, Competition-related events or other statutory activities.

- **Government Guarantee #3: Full tax exemption for the Host Association/ Host Associations, continental football confederations and FIFA's member associations relating to the Competition and/or Competition-related events – circle 2**

To fulfil the general purpose of Government Guarantee #3 as described above, the Government must grant a general tax exemption for the Host Association/Host Associations, the continental football confederations and FIFA's member associations during specific periods. With respect to the Host Association/Host Associations, the duration of the tax exemption will only be prolonged to the extent necessary for the execution of any payments in cash or otherwise (e.g. through the delivery of goods and services) in connection with the 2026 FIFA World Cup legacy programme, which may be established by FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and/or any other FIFA subsidiary.

The general tax exemption for the Host Association/Host Associations, continental football confederations and FIFA's member associations must be limited to taxable events directly or indirectly related the Competition and/or Competition-related events.

The Host Association/ Host Associations assume certain responsibilities in relation to the hosting and staging of the Competition and certain Competition-related events. To finance these activities, the entities receive significant direct or indirect financial support from FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and/or other FIFA subsidiary in cash or otherwise (e.g. through the delivery of goods and services). Any taxation on such financial funding by FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and/or any other FIFA subsidiary or Competition-related activities by such entities would result in indirect taxation costs for FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) or any other FIFA subsidiary.

The continental confederations and FIFA's member associations are bodies that qualify as a not-for-profit associations in their respective countries with statutes principally aligned with the FIFA Statutes, in particular with the statutory obligation to use all of their revenues for the development of football and the organisation of football-related events.

- **Government Guarantee #3: Limited tax exemption for the FIFA Host Broadcaster and FIFA service providers – circle 3**

To fulfil the general purpose of Government Guarantee #3 as described above, the Government must grant a limited tax exemption for the FIFA Host Broadcaster and FIFA's service providers during a period commencing on 1 January 2022 and ending on 31 December 2027.

Due to its complex and unique structures, the FIFA World Cup is an event that requires goods and services to be specifically tailored for the event, including elements of guaranteed cost coverage (cost-plus type of compensation mechanism), partially combined with a mark-up element or a profit-share mechanism. As part of the Competition-related operations, FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and/or any other FIFA subsidiary may instruct the FIFA Host Broadcaster and FIFA service providers to deliver the goods and services needed for the Competition and Competition-related events not only to FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) or any other FIFA subsidiary, but also directly to the Host Association/Host Associations, to other FIFA service providers, other FIFA contractors and/or to different regions/places in the Host Country. There will be a multitude of cooperation and delivery structures in relation to the Competition and Competition-related events.

Any taxation on the provision of such goods and services and/or related activities would result in indirect taxation costs for FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) or any other FIFA subsidiary. However, the tax exemption does not prevent the regular taxation of profits generated by such entities or salaries and wages of their employees. The tax exemption must not be made conditional upon establishing a special-purpose vehicle for carrying out the related activities.

For the sake of clarity, please note that the FIFA Host Broadcaster is not to be confused with FIFA Media Rights Licensees. While the FIFA Host Broadcaster is a specialised FIFA contractor with specific tasks, in particular the production of the audio-visual basic feed of the matches and other events, the FIFA Media Rights Licensees are the entities which are entitled by FIFA to transmit that audio-visual feed of the matches in the defined territories.

- **Government Guarantee #3: Limited tax exemption for FIFA contractors – circle 4**

To fulfil the general purpose of Government Guarantee #3 as described above, the Government must grant a limited tax exemption for FIFA contractors other than the FIFA Host Broadcaster and FIFA's service providers during a period commencing on 1 January 2022 and ending on 31 December 2027.

In essence, these entities must be exempted from taxes levied on the importation, exportation and transportation of goods and services, as well as the transfer of rights related to the Competition and Competition-related events. This concerns (i) consumable goods, (ii) temporarily imported durable goods, and (iii) imported durable goods left in the Host Country/Host Countries as donations to qualified third parties.

In view of the large quantity of goods and services imported and distributed in the Host Country/Host Countries during a very short period, it is in particular important that all such parties benefit from simple administration procedures and prioritised administrative support from the competent authorities.

All FIFA contractors – in particular, all domestic and international FIFA Media Rights Licensees and FIFA Commercial Affiliates – will only benefit from this limited tax exemption provided that, and to the extent that, they provide goods and services related to the Competition and Competition-related events. In this respect, these FIFA contractors act similarly to FIFA service providers with the effect that any taxation on the provision of such goods and services and/or related activities would result in indirect taxation costs for FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and/or any other FIFA subsidiary.

○ **Government Guarantee #3: Limited tax exemption for designated individuals – circle 5**

With respect to the taxation of certain designated individuals, the Government must grant a limited tax exemption ensuring taxation procedures which (i) are in line with the regulations of the OECD Model Tax Convention, and (ii) **support attracting** the Competition and Competition-related events to volunteers. Furthermore, FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other FIFA subsidiary, as well as all designated individuals, will benefit from simple administration procedures and prioritised administrative support from the competent authorities.

The limited tax exemption for designated individuals comprises the following benefits:

- The salaries and further payments effected by foreign entities to any non-resident individuals – with the sole exception of players – who enter and leave the Host Country or the Host Countries within the period commencing 35 (thirty-five) days before the first match, and ending 35 (thirty-five) days after the final match of any Competition must be exempt from any taxation in the Host Country/Host Countries. This exemption is in line with the “183-day rule” established by article 15 of the OECD Model Tax Convention. This tax exemption also applies for referees and individuals forming part of team delegations (e.g. doctors, coaches and masseurs).
- With respect to the taxation of players, to avoid complex tax declaration procedures and legal uncertainties, the tax exemption will narrow the interpretation of article 17 of the OECD Model Tax Convention and the taxation of players must be limited to base compensation and prize money paid to the players by FIFA’s member associations in relation to the players’ participation in the Competition.
- All compensation in cash or otherwise (e.g. through the delivery of goods and services) to volunteers must be tax exempt. The organisation of major sporting events such as the Competition is not possible without the support of volunteers. Volunteers do not receive compensation comparable to a salary or service fee, but rather contributions in kind such as a uniform, clothing, food and/or reimbursement for travel expenses and daily allowances, as well as the opportunity to attend specific events or matches. Depending on their individual functions, they may receive some small additional compensation.

However, with the sole exception of the tax exemption granted for volunteers, this is not intended to provide any tax benefits for resident individuals. In particular, local employees of FIFA, the 2026 FWC Entity, the 2026

FWC Subsidiaries (if applicable), any other FIFA subsidiary, the Host Association/ Host Associations will be subject to the ordinary taxation regime.

- **Government Guarantee #3: Foreign exchange undertakings**

The FIFA World Cup is a sporting event of global scale in which the teams of all 211 FIFA member associations may participate and business transactions involving various entities and individuals from all over the world will be executed in connection with the Competition and Competition-related events. Therefore, the Government is requested to ensure during specific periods that the unrestricted import and export of all foreign currencies to and from the Host Country/Host Countries by means of bank transfer, as well as the unrestricted exchange and conversion of all foreign currencies into local currency, US dollars, Euros or Swiss francs, is unrestricted, not subject to any taxes in the Host Country, and in line with the conditions prevailing on the international foreign exchange market.

This guarantee aims to facilitate the financial transactions by bank transfers in connection to the Competition and will by no means limit or restrict the applicability of laws and regulations in the Host Country/Host Countries to prevent money laundering.

- **Government Guarantee #3: Working group, simplified administration procedures**

Finally, it is a key requirement that FIFA and all designated beneficiaries of Government Guarantee #3 benefit from simplified administration procedures and prioritised administrative support from the competent authorities. Any applications, filing and documentation or communications must be permitted in English.

- **4. Government Guarantee #4: Safety and security**

Due to the magnitude of the FIFA World Cup and the global public interest in the event, attracting millions of national and international spectators to attend matches in the stadiums and to visit the host cities coming from all over the world to the Host Country/Host Countries, safety and security is an essential part of the Competition operations.

Security operations for the Competition are not limited to the stadiums but extend to any further locations used for the Competition right throughout the Host Country/Host Countries, such as training sites, team base camps, official hotels, accreditation centres, media and other event centres, the international broadcast centre, FIFA Fan Fest sites, airports, train and bus stations and other transport hubs. In order to achieve the best possible security environment for the Competition, the Government is requested – at its own cost – to assume full responsibility for safety and security at the Competition and Competition-related events. This includes developing a security strategy and concept (in close cooperation with further state, regional and municipal government law enforcement and security authorities in the Host Country/Host Countries), implementing the necessary security measures and assuming liability for safety and security incidents.

With respect to the safety and security at certain sites and locations used for the Competition, FIFA will also develop concepts fully integrated in the overall framework concept for safety and security at the Competition.

- **5. Government Guarantee #5: Protection and exploitation of commercial rights**

Through the commercialisation of marketing, media, ticketing and all other commercial rights related to the FIFA World Cup and its global exploitation, FIFA generates the vast majority of all its financial income which enables it to fulfil its tasks under article 2 of the FIFA Statutes, which include the promotion and improvement of the game of football globally through development programmes, the promotion of integrity, ethics and fair play in football and the organisation of its own competitions. It is therefore of paramount importance that FIFA is in the position to fully and freely exploit and exercise its commercial rights, and that those rights are protected to the fullest extent possible in the Host Country/Host Countries.

As such, the Government is requested to acknowledge FIFA's unrestricted and inclusive ownership of any commercial rights in relation to the Competition and to support the protection of FIFA's unrestricted and inclusive ownership.

There must be no legal restrictions or prohibitions in the Host Country/Host Countries to impede the exploitation and exercise of any commercial rights in relation to the Competition. In this respect and in particular, no legal restrictions or prohibitions should apply to the advertising and consumption of goods and services in the stadiums and other sites used for the Competition.

FIFA must be able to conduct its FIFA World Cup operations and exercise its commercial rights in a specific manner resulting from the unique nature of, and global attention to, the FIFA World Cup, which must meet the expectations of football fans and allow the full engagement of all relevant stakeholders inside and outside the Host Country/Host Countries.

Without the financial contributions made by the FIFA Commercial Affiliates, FIFA would not be able to prepare for, host and stage the Competition. Therefore, FIFA must also benefit from the necessary facilitated administrative procedural measures to register and protect its commercial rights in the Host Country/Host Countries through competition marks and intellectual property rights.

Finally, the Competition must benefit from a special protected status or other administrative and legal measures effectively protecting FIFA against any unauthorised association with, or undue exploitation of, the Competition or other ambush marketing activities. For instance, FIFA needs full legal and administrative support in relation to the sale and use of match tickets in order to make available as many tickets as possible to football fans at affordable prices determined by FIFA below the real market price. Consumers intending to visit the Host Country/Host Countries to attend the Competition must be protected to the fullest possible extent against any detrimental interference caused by consumer fraud and further black-market activities, through the prohibition of the secondary ticket market in relation to the Competition.

- **6. Government Guarantee #6: Telecommunications and information technology**

The FIFA World Cup is a sporting event of global significance and impact for football fans inside and outside the Host Country/Host Countries. The operations of the FIFA World Cup and, in particular, the related technical solutions that are implemented, must meet the highest international standards to maintain and further develop the unique status of the FIFA World Cup. Specifically, this is required to ensure the uninterrupted worldwide media transmission of all matches, meeting the highest quality standards by any technical means and on all platforms. Only the high-quality distribution of the Competition globally by any technical means and on all platforms enables the Host Country/Host Countries to achieve its strategy and vision and related objectives.

Therefore, it is important that every edition of the FIFA World Cup is, in every sense, of the highest possible international technical and infrastructural standards at the time of its staging. In particular, without the availability of the highest international quality of telecommunications and IT infrastructure in the Host Country/Host Countries, the FIFA World Cup would lose its outstanding appeal, not only for global football fans and all relevant stakeholders, but also for the development and implementation of innovative and state-of-the-art technical solutions inside and outside the Host Country/Host Countries.

The scope of Government Guarantee #6 encompasses the relevant elements of the telecommunications and IT infrastructure, product and service requirements throughout the preparation, hosting and staging of the Competition and may foster the positive legacy effect of the FIFA World Cup in the Host Country/Host Countries as the implemented telecommunications and IT infrastructure and related expertise will remain in the Host Country/Host Countries and its industry long after the conclusion of the FIFA World Cup.

Government Guarantee #6 must be issued regardless of whether the Government or any privately owned third party is responsible for the telecommunications and IT infrastructure in the Host Country. In the latter case, the Government must issue Government Guarantee #6 and secure the corresponding undertakings and guarantees from the relevant third parties as applicable.

- **7. Government Guarantee #7: Waiver, indemnification and other legal issues**

An event of the size of the FIFA World Cup cannot be organised without the broad support of the relevant government authorities in the Host Country/Host Countries. Therefore, FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other FIFA subsidiaries must obtain the broadest level of legal protection and certainty related to the issuance and implementation of the Government Guarantees to ensure the best possible hosting conditions to allow FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other FIFA subsidiaries to make the necessary investments for staging and hosting the Competition in the Host Country/Host Countries.

In particular, FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable) and any other FIFA subsidiaries must not be factually or legally prevented from, or limited to, exercising any of their contractual rights under the hosting agreement with the Host Association or any other contractual agreements with other stakeholders by virtue of the Government Guarantees, particularly any claims against, or any other legal exposure of, FIFA, the 2026 FWC Entity, the 2026 FWC Subsidiaries (if applicable), and any other FIFA subsidiaries or other related stakeholders.

- **8. The Government Declaration**

The Government Declaration should be issued by the head of the highest national executive government authority of the Host Country/each of the Host Countries, demonstrating the respective Host Country's support for the bid by the member association(s) and for the hosting and staging the Competition in the Host Country/Host Countries.

As part of the Government Declaration, each of the involved Governments is requested to express its commitment to respecting, protecting and upholding human rights, including workers' labour rights, in connection with the hosting and staging of the Competition and any legacy and related post-event activities,

with particular attention to the provision of security, potential resettlement and eviction, workers' labour rights (including those of migrant workers), the rights of children, gender equality, freedom of expression and peaceful assembly, and protecting all individuals from all forms of discrimination. Each of the involved Governments is requested to express its commitment to ensuring that access to effective remedies is available where such rights violations occur, including judicial and non-judicial complaint mechanisms with the power to investigate, punish and redress human rights violations.