



**FIFA<sup>®</sup>**

**BID EVALUATION REPORT**  
**2026 FIFA WORLD CUP™**



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**2026 FIFA WORLD CUP™**

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# **1/ INTRODUCTION**

## FOREWORD BY THE MEMBERS OF THE BID EVALUATION TASK FORCE

It is only a matter of days now until the 2018 FIFA World Cup™ kicks off in Russia, heralding the start of a month-long celebration of the world's most popular sport, as played by its best practitioners. The successful organisation of such a global spectacle however takes much longer and as the final preparations are carried out in Russia, FIFA is looking forward to taking the first big step in selecting the hosts of the 2026 FIFA World Cup™.

FIFA announced that the 2026 FIFA World Cup™ would involve an expanded format, with 48 teams contesting a total of 80 matches (compared to the 32 teams and 64 matches of the upcoming 2018 FIFA World Cup Russia™). It is FIFA's belief that bigger should also mean better, which is why the organisation has insisted upon having an impeccable selection process to choose the country or countries that will host the new, upgraded tournament.

In order to help ensure this, the FIFA Council decided in October of last year to appoint the Bid Evaluation Task Force. We were charged with the crucial task of examining the details of the bids, within the agreed fast-tracked timeline, ensuring that the information provided was clear and accurate, and seeking clarification whenever it was felt that content was not sufficiently clear.

In the intervening six months, we have worked diligently to fulfil this task. Each of us was appointed due to our knowledge and experience in different aspects relating to the bidding process and/or hosting requirements of the FIFA World Cup™. As well as bringing our individual skills to bear, we have also worked collectively – as is fitting for a team sport such as football – to ensure that this report represents our combined best efforts to scrutinise each bid based on the facts for the benefit of the FIFA Congress and, ultimately, the entire football community.

When we are dealing with the most prestigious competition in the most popular sport on earth, there is simply too much at stake for this selection process to be tainted by any shadow of doubt. We have therefore committed to being fully open and transparent every step of the way. The publication of this Bid Evaluation Report is in keeping with this spirit of openness. When the bidding regulations and hosting requirements were defined and approved, FIFA disclosed them immediately. When the candidates submitted their Bid Books, these were made public for all to see. In the same spirit of transparency, we decided to also make public the criteria and the scoring system that has guided this report.

As well as being supported in general by the FIFA administration, we have consulted experts for each specific area from both within the organisation and externally and have taken their expertise into account when making our assessments. We would also like to note our gratitude to the bidders themselves, not only for the warm welcomes that they extended to us during our inspection visits to their respective countries, but also for the openness with which they have responded to our – at times quite demanding – questions and requests for further information.

The lengthy clarification process which followed the submission of the two Bid Books was necessary – in order to provide the FIFA Council and FIFA Congress with the detailed facts and information required to make an informed decision on which bid offers the best conditions for the successful hosting of the tournament. We have treated both bids equally in all our dealings at all stages of the evaluation process, and we were grateful to receive letters from both the bidders confirming the fair, impartial and transparent manner in which we have approached their respective bids.

Our task has never been about deciding who should ultimately get to host the 2026 FIFA World Cup™ – that responsibility lies, of course, with the FIFA Congress. Rather, it has been about assessing the technical merits and potential risks of both bids and determining the extent to which the two candidates' plans have met FIFA's requirements when it comes to staging our most prestigious event.

The results of our findings are set out in the pages of this report, which we are convinced will provide an appropriate basis for the Congress delegates to take their decision. Since this is also the first implementation of such a comprehensive bidding and evaluation process, it should also serve as a legacy for future FIFA World Cup™ bidding processes.

It has been an honour for each of us to be appointed for this task and we trust that you will assess that we have exercised our duties in the same spirit of openness and objectivity that has guided FIFA's new bidding process throughout.

Yours faithfully,

**Tomaž Vesel, chairman of the Audit and Compliance Committee**  
**Mukul Mudgal, chairman of the Governance Committee**  
**Ilcho Gjorgjioski, member of the Organising Committee for FIFA Competitions**  
**Marco Villiger, FIFA Deputy Secretary General (Administration)**  
**Zvonimir Boban, FIFA Deputy Secretary General (Football)**





# **2/ EXECUTIVE SUMMARIES**



  
**UNITED2026**

		
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**BIDDING NATIONS**  
 CANADA • MEXICO • UNITED STATES

	
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**BIDDING NATION**  
**MOROCCO**

UTC-11 UTC-10 UTC-9 UTC-8 UTC-7 UTC-6 UTC-5 UTC-4 UTC-3 UTC-2 UTC-1 UTC (0) UTC+1 UTC+2 UTC+3 UTC+4

## 2.1 CONCLUSION AND KEY OBSERVATIONS OF THE 2026 BID EVALUATION TASK FORCE

The 2026 Bid Evaluation Task Force has prepared this summary of key findings in accordance with the regulatory framework of the bidding process. A critical aspect of the role of the 2026 Bid Evaluation Task Force, as defined in article 3.5 of the Bidding Regulations approved by the FIFA Council, is to indicate in what manner and to what extent the bids fulfil the requirements of FIFA to secure the best possible hosting conditions in the host country (or host countries) – in order to maintain and develop the unique status of the FIFA World Cup™ at the highest level of international quality, and to secure the financial income necessary for FIFA to fulfil its statutory tasks and obligations.

Since this report serves to support an informed decision-making process by the members of the FIFA Council and the delegates of the FIFA Congress, it is the duty of the 2026 Bid Evaluation Task Force to highlight its key observations relating to the evaluation of the bids, which also will facilitate a comprehensive understanding of each bid.

These observations incorporate not only the technical scoring of each bid, but also a thorough assessment of the perceived risks, as well as potential opportunities and challenges. The assessments for each of the components reviewed have also taken full consideration of the significantly increased complexity of the requirements related to the new 48-team format, and the incremental increase in quality that is expected of FIFA's flagship event over the next eight years.

The tables set out on the following pages are designed to provide an overview of the most pertinent statistics, overall risk evaluations and technical scores (for each of the components that were scored) in relation to both bids, followed by the key observations and comments of the task force.

### **Conclusion**

On the basis of the analysis outlined in this report, and in particular the results of the technical evaluation as set out in sections 5.2 and 6.2, the 2026 Bid Evaluation Task Force has determined that both bids have qualified for designation by the FIFA Council. This is because both bids have been deemed eligible on the basis of having met (or exceeded) the minimum hosting requirements for the 2026 FIFA World Cup™ technical evaluation.

Both bids may therefore be considered by the FIFA Council to be submitted to the FIFA Congress, ahead of the final vote by the FIFA Congress to select the host(s) of the 2026 FIFA World Cup™.

## Overview of key information

	Morocco 2026	United 2026
<b>Stadiums and host cities</b>		
Number of host cities proposed	12	16 (from current list of 23)
Number of stadiums proposed	14	16 (from current list of 23)
Stadiums proposed for opening match	Grand Stade de Casablanca	Los Angeles, Mexico City, New York/New Jersey
Stadiums proposed for semi-finals	Grand Stade de Casablanca, Grand Stade de Marrakech	Atlanta, Boston, Dallas, Washington D.C.
Stadiums proposed for final	Grand Stade de Casablanca	Dallas, Los Angeles, New York/New Jersey
<b>Status of proposed stadiums</b>		
Existing, no major renovation required	–	17
Existing, but due for renovation	5	6
Still to be built	9	–
<b>Commercial</b>		
<b>Organising cost</b> <i>Forecast consolidated event budget</i>	USD 1.87 billion	USD 2.16 billion
<b>Ticketing and hospitality revenues</b> <i>Forecast ticketing revenues</i> <i>Forecast hospitality revenues</i>	<i>USD 690 million</i> <i>USD 380 million</i>	<i>USD 1.8 billion</i> <i>USD 1.3 billion</i>
<b>Forecast revenues (overall) from bidders</b>	USD 7.2 billion	USD 14.3 billion

Note: FIFA has not performed a USD valuation of media and marketing revenues as part of its technical evaluation, rather assessing the bid based on criteria such as global audience reach (based on analysis of time zones) and economic size as indicators.

## Overall risk assessment

The chart below presents the overall risk assessments that have been applied to each of the criteria assessed by the task force, ranging from low risk (green) to high risk (red). More information on the calculation of each risk rating can be found in the relevant sections of the main report.

	Morocco 2026	United 2026
<b>Technical components (infrastructural and commercial)</b>		
Stadiums	HIGH	LOW
Team and referee facilities	MEDIUM	LOW
Accommodation	HIGH	LOW
Transport	MEDIUM	LOW
Accommodation and transport	HIGH	LOW
IT&T and IBC	MEDIUM	LOW
FIFA Fan Fest™	MEDIUM	LOW
Organising costs	MEDIUM	MEDIUM
Media and marketing	LOW	LOW
Ticketing and hospitality	MEDIUM	LOW
<b>Compliance and legal</b>		
Legal - government support	LOW	MEDIUM
Legal - contractual hosting docs	LOW	LOW
<b>Security, medical and event-related matters</b>		
Safety and security	MEDIUM	LOW
Health and medical	MEDIUM	LOW
Volunteers	LOW	LOW
Communication, PR and event promotion	LOW	LOW
Competition-related events	MEDIUM	LOW
<b>Sustainability, human rights and environmental protection</b>		
Sustainable event management	LOW	LOW
Human rights and labour standards	MEDIUM	MEDIUM
Environmental protection	LOW	LOW

## Summary of technical scoring

The charts below present the overall technical scores that have been applied by the task force to each of the bids in respect of each of the technical components (covering infrastructural and commercial elements). Each component is scored on a scale of '0' (representing no requirements met) to '5' (representing all requirements met) with the weightings for each component also indicated.

### Morocco 2026

Criterion	Overall score	Core minimum requirements met	Weight (%)	Weighted average score
<b>Infrastructure</b>				
Stadiums	2.3	✓	35	80.5
Team and referee facilities	2.9	✓	6	17.4
Accommodation	2.6	✓	6	15.6
Transport	2.1	✓	13	27.3
IT&T and IBC	3.5	n/a	7	24.5
FIFA Fan Fest™	3.2	n/a	3	9.6
<b>Commercial</b>				
Organising costs	3.0	n/a	10	30.0
Media and marketing	4.6*	n/a	10	46.0
Ticketing and hospitality	2.4*	n/a	10	24.0
<b>TOTAL (out of 500)</b>				<b>274.9</b>
<b>Overall average score (out of 5)</b>				<b>2.7</b>

### United 2026

<b>Infrastructure</b>				
Stadiums	4.1	✓	35	143.5
Team and referee facilities	3.7	✓	6	22.2
Accommodation	3.9	✓	6	23.4
Transport	4.3	✓	13	55.9
IT&T and IBC	4.0	n/a	7	28.0
FIFA Fan Fest™	3.6	n/a	3	10.8
<b>Commercial</b>				
Organising costs	2.0	n/a	10	20.0
Media and marketing	4.9*	n/a	10	49.0
Ticketing and hospitality	5.0*	n/a	10	50.0
<b>TOTAL (out of 500)</b>				<b>402.8</b>
<b>Overall average score (out of 5)</b>				<b>4.0</b>

\* Scores prior to tax assessment

**Key observations**

The Morocco 2026 bid and United 2026 bid represent two almost opposite ends of the spectrum when it comes to the nature of their bids.

The Morocco 2026 bid is well presented and strong in terms of government commitment, but would need to newly build most of its tournament-related and wider infrastructure. The United 2026 bid, on the other hand, has promising levels of infrastructure already in place and fully-operational.

An obvious difference of the two bids is that the United 2026 bid is a joint bid (by the United States Soccer Federation, the Canadian Soccer Association and the Mexican Football Association), while the Morocco 2026 bid is a single bid (by the Moroccan Football Association). While single bids offer some advantages in terms of having just one host member association and one host country government, it should be noted that FIFA anticipated the possibility of joint bids (which offer the advantage of scale) when it decided to expand the format of the tournament to include 48 teams.

As FIFA's flagship tournament, taking place only every four years, the FIFA World Cup™ also acts as a hub of sporting innovation, with a responsibility to push new boundaries in terms of sports-related technology and engagement. The United 2026 bid has a clear lead in this area, with all major infrastructure already in place, allowing FIFA to focus on a number of exciting initiatives relating to sports science, fan engagement, multimedia interaction and other new forms of digitalisation.

The amount of new infrastructure required for the Morocco 2026 bid to become reality cannot be overstated. While this is covered in the report in regard to many of the bid's individual components, the Bid Evaluation Task Force considers it its duty to emphasise the significant overall risk, on a compounded basis, of a bid that has so many facilities (from stadiums and training sites to major transport infrastructure and accommodation projects) that would need to be built or completely renovated.

As explained in more detail in the report, both bids are expected to produce revenues that are in excess of the baselines used to assess the main revenue streams related to media, marketing, ticketing and hospitality. However, the separate evaluations set out in the report (for revenues on the one hand and organising costs on the other) do not present the full picture of the combined net revenues expected for each bidder. Whilst both bids present strong commercial proposals which exceed the baseline for the upcoming edition of the tournament, the United 2026 bid has a strong advantage based on forecast revenues of USD 14.3 billion, which are significantly higher than the USD 7.2 billion forecast of the Morocco 2026 bid. These forecasts were presented to the task force by the bidders and are included in the summary of key information.

## 2.2 MOROCCO 2026 BID EVALUATION – EXECUTIVE SUMMARY

FIFA's Bid Evaluation Task Force has carried out an extensive evaluation of the Morocco 2026 bid as part of its assessment of both of the bidders who are seeking to host the 2026 FIFA World Cup™. The findings of the full evaluation are covered in sections 5.1 (Compliance Assessment), 5.2 (Technical Evaluation Report) and 5.3 (Risk Assessment), while detailed scoring and legal risk assessments can be found in Annexes A–B. A summary of the main findings is presented below.

### Overall sporting infrastructure

The Morocco 2026 bid is a single bid by the Moroccan Football Association which proposes the use of 14 stadiums in 12 host cities, as part of an overall plan which would see all matches taking place within a single time zone and within a 550-km radius of the country's biggest city, Casablanca.

Casablanca and Marrakesh would each have two stadiums in use, with the other ten host cities offering one stadium each. The planned Grand Stade de Casablanca, which is set to be the new home of Morocco's national men's team, has been put forward to host both the opening match and the final.

The Morocco 2026 bid relies heavily upon the future reconstruction, construction and renovation of its sporting infrastructure in order to meet the requirements and levels to host the 2026 FIFA World Cup™.

When it comes to stadiums, of the 14 proposed, nine are in need of full construction while the existing five are in need of significant reconstruction and/or renovation. Six of the planned stadiums would be built as down-sizeable 'legacy modular stadiums', five of which would see major capacity reductions after the tournament, with the dismantling of temporary stands post-event. Assessment of the Morocco 2026 stadium proposals found that all of the venues, if constructed as currently planned, would meet the minimum technical requirements, aided by the fact that many of them would be designed and built with the tournament specifically in mind.

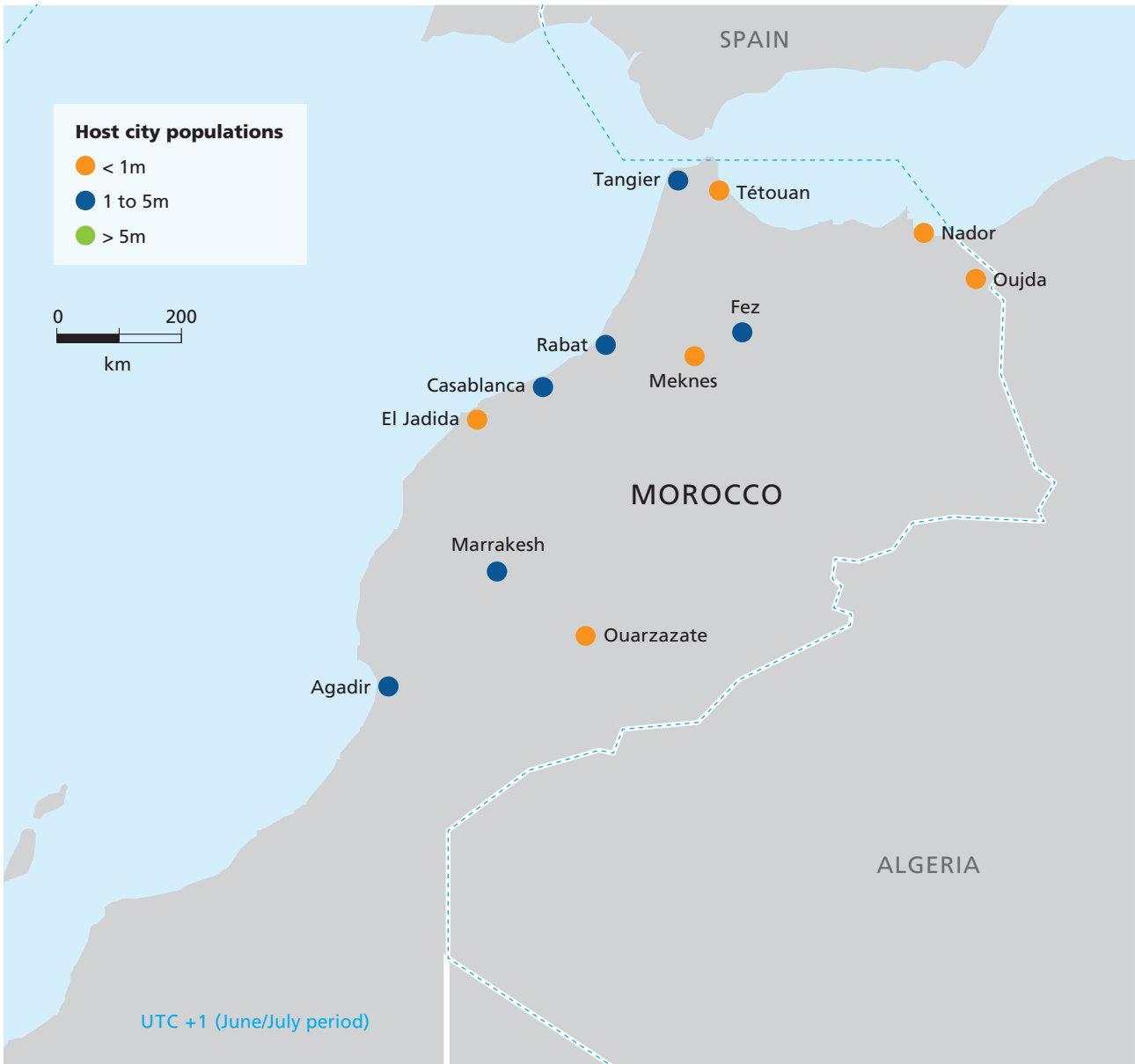
The Moroccan government has provided specific guarantees, stating that all of the stadiums (including those which are already existing) will be fully compliant with FIFA's requirements. The government has also committed itself to the funding of all infrastructure within its competency – including renovation and construction works in connection with the proposed stadiums.

FIFA's evaluation of the Morocco 2026 proposals for team and referee facilities found that the majority of the proposed hotels are already in existence, but that the bid's training site infrastructure would require significant levels of construction and/or renovation.

In the case of the training sites, more than half (69) of the 130 proposed sites still need to be built. Even when it comes to the 61 sites that are listed as existing, the task force found during the clarification process that all but one of these would need some element of construction/renovation.



### Map of bidding country including proposed host cities



### **Accommodation and transport**

Accommodation was assessed as being the largest challenge facing the Morocco 2026 bid, with an initial assessment finding that only two of the 14 proposed stadiums would have sufficient levels of general accommodation to meet the minimum requirements. Even when taking into account additional properties put forward by the bidder during the inspection visits and initial clarification process, this did not have a sufficient impact on the number of stadiums that met the minimum general accommodation requirements. It was eventually possible to allocate sufficient general accommodation based upon a government guarantee and further letters of support committing to the provision of sufficient levels of general accommodation across all 12 proposed host cities.

Three of the proposed Moroccan stadiums (El Jadida, Oujda and Nador) also failed initially to reach the minimum accommodation requirements when it came to the smaller FIFA core group which comprises the 'mission critical' people who are essential to the running of the tournament, including the players, match officials and tournament staff. It was eventually possible to allocate sufficient accommodation for FIFA's core group to service the three stadiums in question after the receipt of a government guarantee which confirmed that sufficient and adequate accommodation would be proposed to each constituent group as well as teams and referees.

When it comes to transport, Morocco benefits from the relatively compact nature of its bid. As already mentioned, all of the host cities are located within a 550-km radius of Casablanca, which also serves as the main international gateway to the country.

Assessment of the country's transport infrastructure and services identified several significant challenges, however. When it comes to international accessibility, the bid is highly dependent upon Casablanca airport and (to a lesser extent) the airport in Marrakesh – both of which would be expected to act as gateways for international visitors, while also handling a marked increase in domestic flights to the other proposed host cities.

Intercity connectivity within Morocco has improved significantly in recent years, due to the building of new high-speed rail lines and new road improvements. Not all cities are served by this improved infrastructure, however, and the frequency of trains on the high-speed lines remains low (although the bidder has confirmed plans to increase this). Public transport capacity between city centres and stadiums is also currently low, and the bid would rely on a combination of new public transport upgrades as well as temporary measures (including a fleet of more than 1,500 shuttle buses) to improve mobility within and between the host cities.

Indications are that some planned general infrastructure projects would be accelerated in order to be ready for the 2026 FIFA World Cup™ if Morocco were selected. The total number of all such construction projects required to be delivered (in parallel), and in addition to the country's ambitious national development plan, represents a risk which should not be underestimated.

What should also be acknowledged is that the bid as a whole is demonstrably supported by the Kingdom of Morocco and its national government, which has formally committed to delivering all such infrastructure.

## Commercial components

The Morocco 2026 bid has generally scored solidly when it comes to financial and commercial considerations. Organising costs for the tournament, if it were held in Morocco, are forecast to be in the order of USD 1.9 billion and therefore lower (by between 0-9%) than the baseline figure, which was derived from the organising costs for the 2018 FIFA World Cup Russia™ (adjusted to reflect the larger format of the 2026 edition). The reduced costs are partly down to the Morocco bid's guarantee that all venues (stadiums, training facilities and FIFA Fan Fest™ locations) will be provided at no cost, as well as the relatively low labour costs in the country.

In relation to ticketing, the Morocco 2026 bid projected revenues in the order of USD 785 million. Given the relatively low purchasing power data, the currently low average attendance for domestic league matches, average ticket prices and other relevant factors, the task force considered that a lower projection would be more appropriate. The same principles were applied to the hospitality revenue projections.

Specific assessments were also carried out in relation to the anticipated tax-related impacts on the tournament's four main revenue streams (media, marketing, ticketing and hospitality). The Government Guarantee relating to tax exemptions was submitted by the Morocco 2026 bid without deviation from the FIFA template. Provided it is implemented into law, revenues from media, marketing and hospitality sales would be expected to benefit from a full tax exemption, while ticketing revenues would only be subject to the tax cost explicitly accepted under the Government Guarantee in question.

## Host city information

Average temperature (°C) and humidity (%) in June\*

Host city	Host city population	Altitude (metres above sea level)	Time zone (in June/July)	12:00		14:00		16:00		18:00	
				(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)
Casablanca	3,359,818	55	UTC +1	23.9	68.4	24.1	68.5	23.7	70.8	22.8	74.9
Marrakesh	1,330,468	465	UTC +1	29.1	36.6	32.1	28.1	33.5	23.8	32.9	25.0
Agadir	1,141,717	75	UTC +1	26.5	52.7	27.0	48.4	26.8	48.0	24.7	57.3
Fez	1,150,131	570	UTC +1	29.1	35.7	30.6	31.1	30.8	29.7	29.2	33.3
Rabat	2,134,533	75	UTC +1	24.6	62.1	25.0	56.2	24.6	57.5	23.4	67.3
Tangier	1,065,601	15	UTC +1	26.0	53.5	25.9	52.0	25.7	51.4	24.6	55.1
El Jadida	424,597	25	UTC +1	23.2	70.2	23.4	70.5	23.2	72.1	22.4	75.3
Meknes	835,695	555	UTC +1	28.2	35.9	30.0	30.6	30.3	29.6	28.3	37.1
Nador	338,747	5	UTC +1	27.7	44.3	27.4	44.3	26.6	46.6	24.9	52.8
Ouarzazate	183,795	1135	UTC +1	32.6	13.1	34.5	10.4	34.7	10.8	33.5	12.3
Oujda	494,252	465	UTC +1	29.6	35.0	30.2	38.7	28.8	41.1	26.2	45.4
Tétouan	596,886	5	UTC +1	25.7	55.6	26.1	53.6	25.8	54.3	24.7	58.9

\*Source: Morocco 2026 Bid Book, National Directorate of Meteorology, in accordance with methods and standards of the World Meteorology Organization (certificate provided)

## Security, safety and health

The bid's plans for security and safety were considered to have covered most of the security and safety-related activities and site strategies required for hosting an event of the magnitude of the FIFA World Cup™, although the documentation provided by the bidder focused considerably more on security issues than it did on stadium-related safety aspects.

Assessment of Morocco's health and medical provisions found that the country has a range of good quality private hospitals and clinics, but that these vary in the level of care offered, and are mainly located in the larger cities – particularly Casablanca, Marrakesh and Rabat. In terms of playing conditions, care would need to be taken (for example, through match scheduling) to minimise the risk of matches being played in overly high temperatures, particularly in cities where daytime temperatures regularly top 32°C (e.g. Ouarzazate, Marrakesh, Fez).

Average temperature (°C) and humidity (%) in July\*

20:00				22:00				12:00		14:00		16:00		18:00		20:00		22:00	
(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)
21.6	79.9	21.0	82.3	25.2	71.4	25.4	71.7	25.0	73.8	24.1	77.7	22.9	82.6	22.3	85.2				
29.0	34.9	25.5	44.7	32.1	32.9	35.3	24.4	37.0	20.0	36.5	21.0	32.5	29.3	28.7	38.8				
21.2	71.3	20.1	76.5	28.6	51.7	28.9	48.2	28.7	48.1	26.9	55.1	23.0	69.1	21.7	74.6				
24.2	47.0	21.3	56.2	32.1	30.7	34.4	26.2	34.6	24.8	32.5	27.6	27.8	40.1	24.9	48.3				
21.1	72.5	19.2	79.3	25.7	64.9	26.3	58.1	25.9	60.0	24.5	70.5	22.6	74.8	20.8	81.2				
21.6	65.2	20.3	70.9	27.4	55.5	28.2	51.2	28.2	50.3	26.6	55.2	23.9	64.5	22.4	70.4				
21.2	80.3	20.7	83.1	24.2	72.4	24.5	72.5	24.2	74.1	23.4	77.9	22.2	82.7	21.6	84.4				
23.6	50.0	20.8	59.3	30.8	33.3	33.8	27.6	34.1	25.9	31.4	32.4	27.2	43.8	24.2	53.3				
21.8	63.9	19.6	73.0	30.7	42.7	30.4	43.8	29.3	46.4	27.5	52.9	24.7	65.0	22.6	72.5				
30.4	16.6	27.8	20.8	36.3	10.5	38.1	8.4	37.9	8.8	36.7	10.0	34.0	12.5	31.5	15.4				
22.8	56.4	20.8	61.6	34.0	32.1	34.1	34.7	32.2	37.7	29.3	42.7	26.1	51.8	24.2	55.3				
22.1	67.0	21.1	70.9	28.4	53.0	28.9	51.2	28.6	51.6	27.3	56.4	24.8	63.8	23.7	67.0				

**Hosting vision, legacy and volunteers**

The Morocco 2026 bid sets out a hosting vision for the 2026 FIFA World Cup™ that is integrated with the Moroccan government's plans to use sport, and football in particular, as a means to drive national unity and cohesion.

The legacy proposals for the tournament are divided into three main aims: to boost football development at every level; to support Morocco's transition to a green and inclusive economy; and to play a key role in the country's economic development, via the accelerated development of non-sports infrastructure.

The bidder's plan for volunteers shows a good understanding of the role and importance of volunteers in making the tournament a success. Indications were provided in terms of the planned funding sources for the volunteer programme, but further information would have been helpful in terms of budget allocation details, for example distinguishing between staffing costs and other operational costs.

**Communication, PR and competition-related events**

The Morocco 2026 proposals for communication, PR and event promotion were assessed as being sound, providing a concise overview of the media platforms and targets to be considered along with some original online and offline proposals for overall awareness-building and stakeholder engagement. Some of the ideas proposed were not judged to be proportionate in terms of their expected impact, however, particularly in terms of impact outside of Morocco.

As required, the bid puts forward eight locations (two each) for the four main competition-related events (Preliminary Draw, Final Draw, Team Workshop and FIFA Congress). Of the two Casablanca venues put forward to host the FIFA Congress, one was considered too small. All of the other venues appear to be suitable for the events for which they have been proposed, although inspections would be required in order to assess the venues in greater detail.

### **Sustainability, human rights and environmental protection**

The bid has also been assessed for sustainability, its adherence to human rights and labour standards, and its plans for environmental protection, with the Morocco 2026 bid team having pledged to stage a FIFA World Cup™ that delivers excellence in all three areas.

When it comes to human rights, FIFA's assessment noted that the documents submitted did not specifically discuss risks to all potentially affected groups. There was also no inclusion of a stringent overall methodology to prioritise risks. Overall, however, FIFA found that the bidder had submitted a robust human rights strategy that benefited from the support of Morocco's highly reputable National Human Rights Institution and is also backed by a high degree of commitment by the public authorities.

When it comes to environmental protection, the bid plans to use its proposed hosting of the 2026 FIFA World Cup™ to engage stakeholders and to accelerate public policy on environmental issues. The bidder sets out seven 'levers' for its environmental protection initiatives which cover all the key environmental issues that FIFA has identified and addressed with different measures at previous tournaments. FIFA's overall assessment was that the environmental impact assessment, carbon footprint, strategies and commitments submitted by the bidder provide a good basis for the development of effective systems and procedures towards protecting the environment.

### **Compliance, legal and tax assessments**

FIFA's compliance assessment in regard to the tournament's required Template Hosting Documents found that all Government Guarantees and the Government Declaration were provided in full compliance with the FIFA templates. In addition sixteen supplementary support documents were provided by the Government and governmental agencies, partially resulting in binding and enforceable undertakings relating to, amongst others, the financing of infrastructure, stadium quality and construction and accommodation. The overall legal risk level in relation to government support was therefore assessed by FIFA as low.

The Hosting Agreement, Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were also submitted in compliance with the FIFA templates. In addition thirteen supplementary support documents were provided by private entities, partially resulting in binding and enforceable undertakings relating to the accommodation operation for the FIFA World Cup, again resulting in a low risk assessment level.

## 2.3 UNITED 2026 BID EVALUATION – EXECUTIVE SUMMARY

The full findings of the FIFA Bid Evaluation Task Force when it comes to the United 2026 bid are covered in sections 6.1 (Compliance Assessment), 6.2 (Technical Evaluation Report) and 6.3 (Risk Assessment), while detailed scoring and legal risk assessments can be found in Annexes D–E. A summary of the main findings is presented below.

### **Overall sporting infrastructure**

The United 2026 bid is a joint bid by the United States, Canada and Mexico which presents an initial list of 23 stadiums in 23 candidate host cities spread across the three countries. The bid acknowledges that this is more than the number of host cities requested by FIFA. If the bid were chosen to host the 2026 FIFA World Cup™, a further host city evaluation and selection process would be required to arrive at the final allocation proposed by the bidder of 16 stadiums in 16 host cities.

Of the 80 matches to be played during the newly expanded tournament, it is proposed that ten games would take place in Canada, ten in Mexico and 60 in the United States. The bidder has suggested having three matches played on the opening day of the tournament, with one opening-day game taking place in each of the three host countries.

All 23 of the stadiums proposed in the bid's initial 'long list' are already in existence and fully operational. As a result, the United 2026 bid does not require the building of any completely new stadiums. In its assessment of the stadiums, FIFA noted, however, that six stadiums foresee renovation works within the coming years.

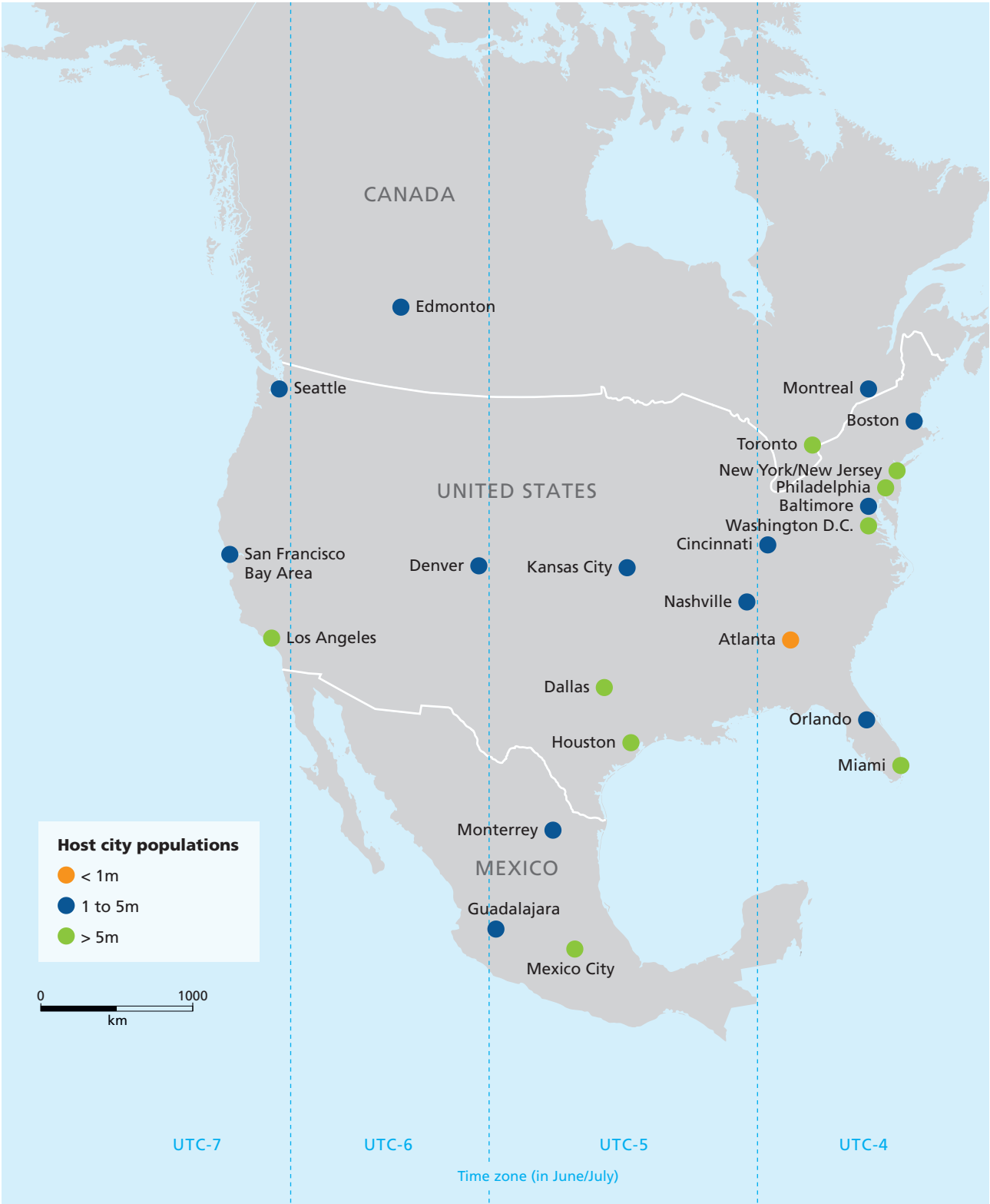
All of the stadiums would meet or exceed FIFA's core minimum requirements – although the larger width of the field of play for FIFA World Cup™ purposes (compared to the other sports played at the majority of the United 2026 stadiums), could lead to obstructed views and a number of seats having to be removed. According to the bid documentation, 11 of the 23 proposed stadiums currently have artificial pitches, although the bidder is committed to the installation of natural grass pitches at all of the chosen stadiums, if the United 2026 bid were selected to host the tournament.

Evaluation of the proposals for team and referee facilities found that these also generally appear to meet the stated requirements, not only in terms of quality but also in terms of travel times to airports, training sites and stadiums.

Training sites were assessed as being of a generally high standard, with the majority of these also already existing or under construction. A number of sites would, however, need renovation, including the installation of natural grass pitches in many instances.

Overall, the task force was of the opinion that the United 2026 bid has presented a portfolio of existing, high quality and fully operational stadiums.

Map of bidding country including proposed host cities





### **Accommodation and transport**

The United 2026 bid benefits greatly from existing infrastructure, not only in terms of the stadiums and other sporting facilities mentioned above, but also in terms of its accommodation and transport infrastructure, which generally already meets or exceeds FIFA's requirements, with only smaller measures still having to be addressed.

When it comes to accommodation, it was found that all 23 of the initially proposed candidate host cities would meet the minimum requirements for general accommodation, with at least 17 of them providing inventory levels well in excess of FIFA's requirements.

All of the host cities would also meet or exceed the minimum accommodation requirements relating to the FIFA core group which comprises the 'mission critical' people who are essential to the running of the tournament, including players, match officials and tournament staff, although options are more limited in Los Angeles, Washington D.C. and Mexico City due to a relative shortage of top-tier hotels in the vicinity of those cities' stadiums.

In terms of transport, the submission of an initial list of 23 candidate host cities has complicated the evaluation process, since the tournament's transport plan will be heavily affected by the location of the 16 cities which make the final cut. The involvement of three separate countries in the bid also means that measures may be needed to ensure smooth transport across national borders. The bid documentation makes reference to an intended agreement on cross-border transport in relation to the 2026 FIFA World Cup™, but details have not yet been set out.

FIFA's assessment of the bid's transport infrastructure and services found a generally excellent level of international accessibility, with several of the candidate host cities boasting multiple airports, many of which have extremely robust intercontinental and continental accessibility.

Intercity connectivity was considered to be satisfactory overall, but heavily dependent on air travel – with only the Eastern cluster of cities offering realistic road or rail options for moving between cities. In terms of transport within and around the cities, most of the candidate host cities proposed by the United 2026 bid have good, high-capacity road options. Public transport capacity between city centres and stadiums was judged to be 'fair' to 'good' in 11 of the proposed cities, but seen as currently insufficient for transporting large crowds to and from stadiums in five other cases.

### **Commercial components**

When it comes to financial and commercial considerations, the organising costs of the United 2026 bid are calculated to be higher than the baseline which was derived from the organising costs for the 2018 FIFA World Cup Russia™. This is in large part down to the proposed use of 16 stadiums.

The expected organising costs are offset, however, by the notably high forecasts in terms of expected revenue – both in terms of media and marketing revenues and the significant ticketing and hospitality revenues derived from the large stadium capacities and the high quality of existing hospitality facilities in each of the proposed venues. Such expectations are justified based on the very well developed sports and entertainment market in the three bidding countries.

In relation to ticketing, it is projected that the United 2026 bid would generate revenues in the order of USD 1.8 billion based on a 12-stadium model. Taking into account stadium rental fees, this figure is reduced to a net position of approximately USD 1.4 billion. The 16-stadium option favoured by the bid could produce ticket revenues in excess of USD 2 billion. The forecast for hospitality sales is similarly strong, with an expected increase of over 150% in comparison to the adjusted 2018 FIFA World Cup Russia™ baseline figure.

The expected global television audience, which is used as a benchmark for predicting both media and marketing revenues, is expected to increase by around 9% in comparison to the baseline audience of the 2014 FIFA World Cup™. The global audience, combined with the size of the economies, indicates a significant potential for marketing revenues.

It is also worth noting that specific assessments were carried out in relation to the anticipated tax-related impacts on the tournament's four main revenue streams (media, marketing, ticketing and hospitality). The level of protection from tax varies between the countries involved and the differing revenue streams. Further details on the tax impact assessment can be found in Annexe F.

### **Security, safety and health**

The bid's plans for security and safety were considered to have covered most of the activities and strategies required for hosting an event of the magnitude of the FIFA World Cup™ although there are still some questions to be answered in relation to how the three countries would ensure cross-border integration, cooperation and consistency in this area.

Health and medical provisions were assessed to be of a generally good standard, though with some significant variation between the levels of readily available care in the three candidate host countries. The high cost of medical care in the United States was also flagged up. In terms of playing conditions, care would need to be taken to minimise the risk of matches being played in overly high temperatures, particularly in cities where daytime temperatures regularly top 32°C (e.g. Monterrey, Dallas, Houston), although the bidder has indicated that matches could be played in temperature-controlled environments at certain stadiums (e.g. Dallas, Houston).

## Hosting vision, legacy and volunteers

Since all of stadiums earmarked for use in the United 2026 bid are already built and fully operational, the bidder specifically states that its legacy “is not about new stadiums”. Instead, the bid team says that its greatest legacy would be to support FIFA and the global football community “for success in the century ahead”.

Promising to promote the game of football, protect its integrity, and bring the game to all, the bid emphasises the resources, expertise and capacity of its three host countries – claiming that none of them could stage the expanded 48-team tournament alone.

The United 2026 bid’s plan for volunteers was considered to be generally strong, with a programme being developed to establish a 25,000-strong volunteer workforce for the tournament. The bid team has confirmed to

## Host city information

Average temperature (°C) and humidity (%) in June

Host city	Host city population	Altitude (metres above sea level)	Time zone (in June/July)	12:00		14:00		16:00		18:00	
				(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)
Atlanta*	537,958	250-320	UTC -4	27.0	60.9	28.6	54.5	29.1	52.0	28.7	52.8
Baltimore	2,798,886	0-150	UTC -4	25.8	57.0	27.0	52.8	27.3	52.4	26.5	55.7
Boston	4,794,447	43	UTC -4	21.9	61.7	22.5	59.4	22.4	60.0	21.8	61.9
Cincinnati	2,165,139	147	UTC -4	24.0	48.0	24.0	45.0	26.0	40.0	27.0	42.0
Dallas*	7,233,323	131	UTC -5	29.3	58.8	31.1	52.6	31.9	49.6	31.5	50.0
Denver	2,853,077	1,668	UTC -6	23.7	36.6	25.4	32.2	25.3	33.1	24.0	36.7
Edmonton	1,411,000	667	UTC -6	19.0	68.0	23.0	47.0	24.0	40.0	24.0	31.0
Guadalajara	4,434,252	1,556	UTC -5	26.0	51.0	29.0	31.0	32.0	26.0	33.0	17.0
Houston*	6,772,470	13	UTC -5	30.2	61.6	31.1	57.5	31.4	56.8	30.6	59.7
Kansas City	2,104,509	266-277	UTC -5	25.3	63.5	26.8	58.7	27.5	56.2	27.1	56.9
Los Angeles	13,310,447	93	UTC -7	20.9	65.8	21.2	64.3	20.7	66.1	19.5	71.1
Mexico City	20,137,152	2,196	UTC -5	19.0	60.0	22.0	44.0	22.0	47.0	18.0	68.0
Miami	6,066,387	9	UTC -4	30.0	64.5	30.1	64.6	29.5	66.8	28.6	69.6
Monterrey	4,106,054	114	UTC -5	26.0	61.0	29.0	48.0	29.0	45.0	31.0	40.0
Montreal	4,138,000	543	UTC -4	18.0	52.0	17.0	45.0	17.0	45.0	16.0	48.0
Nashville	1,865,298	182	UTC -5	27.6	57.9	28.7	53.8	28.8	52.9	27.9	56.1
New York/New Jersey	20,153,634	10	UTC -4	23.9	57.3	25.1	53.5	25.3	53.1	24.5	56.1
Orlando	2,441,257	102	UTC -4	31.0	67.0	32.0	52.0	32.0	45.0	23.0	97.0
Philadelphia	6,070,500	12	UTC -4	25.2	57.5	26.6	52.5	27.0	51.1	26.2	53.8
San Francisco Bay Area	4,679,166	22	UTC -7	20.0	61.0	20.0	61.0	19.0	63.0	17.0	68.0
Seattle	3,798,902	0-158	UTC -7	17.1	63.9	18.8	57.2	19.7	54.0	19.5	54.5
Toronto	6,346,000	301	UTC -4	18.0	52.0	19.0	49.0	19.0	49.0	20.0	49.0
Washington D.C.	6,131,977	0-125	UTC -4	26.1	58.8	27.5	54.0	27.9	52.8	27.1	55.5

\*Denotes domed stadiums where games can be played in temperature-controlled environments

FIFA that international volunteers “will not be discouraged” but that recruitment would be primarily directed at local residents of the host cities.

### Communication, PR and competition-related events

The United 2026 proposals for communication, PR and event promotion were also assessed as being sound, though further detail would be helpful in regard to the mapping of potential issues – and related mitigations.

As required, the bid puts forward eight locations (two each) for the four main competition-related events (Preliminary Draw, Final Draw, Team Workshop and FIFA Congress), all of which would appear to be viable candidates to stage the events in question.

Average temperature (°C) and humidity (%) in July

20:00		22:00		12:00		14:00		16:00		18:00		20:00		22:00	
(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)	(°C)	(%)
27.1	58.6	24.9	67.1	28.5	63.5	30.1	56.6	30.6	54.0	30.1	55.7	28.3	62.2	26.2	70.8
24.3	63.8	21.7	73.9	28.2	56.6	29.5	52.2	29.7	51.9	28.9	55.0	26.7	63.7	24.2	73.8
20.3	67.3	19.0	72.0	25.3	60.0	25.9	57.9	25.8	58.6	25.0	61.7	23.5	67.3	22.1	72.7
23.0	48.0	16.0	59.0	27.0	71.0	27.0	71.0	27.0	65.0	28.0	55.0	27.0	63.0	23.0	81.0
29.6	55.9	27.0	65.1	31.7	53.1	33.7	45.8	34.6	42.3	34.2	42.5	32.3	47.9	29.5	57.2
21.0	45.2	17.6	54.6	27.6	33.1	29.5	27.8	29.4	28.4	27.6	33.3	24.3	42.2	20.9	51.3
24.0	31.0	20.0	47.0	25.0	41.0	26.0	39.0	24.0	44.0	17.0	81.0	18.0	80.0	16.0	79.0
31.0	22.0	27.0	42.0	22.0	78.0	23.0	73.0	25.0	61.0	25.0	61.0	24.0	61.0	21.0	73.0
28.6	68.1	26.5	77.5	31.3	60.3	31.6	54.7	32.7	54.0	31.9	57.4	29.8	66.4	27.7	75.7
25.2	63.7	22.5	73.0	28.0	63.0	29.6	57.4	30.5	54.7	30.0	56.1	27.8	64.3	25.1	73.1
17.8	78.4	17.3	81.4	22.8	66.5	23.0	64.9	22.5	66.5	21.3	71.9	19.4	79.8	18.9	82.8
18.0	64.0	18.0	68.0	19.0	60.0	20.0	53.0	22.0	47.0	21.0	53.0	18.0	72.0	16.0	83.0
27.5	74.5	26.8	78.2	30.8	63.6	31.1	62.6	30.5	64.3	29.7	67.1	28.3	72.7	27.6	76.7
30.0	40.0	29.0	45.0	29.0	62.0	32.0	49.0	35.0	36.0	36.0	24.0	34.0	34.0	29.0	62.0
15.0	51.0	14.0	55.0	22.0	88.0	22.0	94.0	23.0	94.0	23.0	89.0	23.0	89.0	22.0	94.0
25.7	63.4	23.6	72.7	29.5	58.4	30.6	54.0	30.7	53.2	29.7	56.2	27.6	64.1	25.6	72.9
23.1	60.6	21.7	66.5	26.7	57.4	27.9	53.4	28.1	53.0	27.3	56.0	26.1	60.8	24.8	66.6
23.0	94.0	24.0	91.0	31.0	67.0	32.0	61.0	23.0	100.0	24.0	97.0	24.0	94.0	24.0	97.0
24.2	60.1	21.9	69.5	27.8	58.0	29.1	52.5	29.5	51.1	28.8	53.6	26.7	61.1	24.6	70.3
15.0	72.0	14.0	74.0	17.0	65.0	19.0	54.0	18.0	59.0	17.0	65.0	14.0	75.0	14.0	78.0
17.9	59.8	15.3	69.5	19.7	61.7	21.8	54.1	23.1	49.7	23.0	50.0	21.1	55.5	18.1	65.9
18.0	56.0	16.0	63.0	20.0	69.0	19.0	88.0	23.0	47.0	20.0	56.0	18.0	68.0	16.0	68.0
25.3	61.9	23.4	69.7	28.5	58.4	29.9	53.4	30.2	52.5	29.5	54.9	27.7	61.4	25.9	69.1

### **Sustainability, human rights and environmental protection**

The bid has also been assessed for sustainability, its adherence to human rights and labour standards, and its plans for environmental protection. The bid's sustainability programme, dubbed "Sustainability+", commits the bid team to going "well beyond" meeting FIFA's requirements in all of these areas.

In assessing the bid's specific commitments to human rights and labour standards, FIFA identified two possible issues. The first relates to national legislation concerning discrimination-free entry to the United States which was addressed and mitigated during the clarification process, while the second concerns the absence of specific commitments in relation to security and human rights by the governments of Canada and the United States. Overall though, it is FIFA's assessment that the bid team's human rights strategy is comprehensive and robust and builds on an excellent independent human rights context analysis, which also identifies human rights issues that have received little attention in discussions around major sporting events – such as the privacy rights of players, spectators and consumers, and possible limitations to the exercise of democratic rights at the local level.

When it comes to environmental protection, the bid's stated aim is to establish new standards for environmental sustainability in sport. The bidder sets out ten specific environmental goals which comprehensively address all of the key issues identified by FIFA at its previous tournaments. FIFA's overall assessment was that the environmental impact assessment, carbon footprint, strategies and commitments submitted by the bidder provide a good basis for the development of effective systems and procedures towards ensuring the protection of the environment.

### **Compliance, legal and tax assessments**

FIFA's compliance assessment in regard to the tournament's required Template Hosting Documents found that only Mexico had provided all Government Guarantees and the Government Declaration in full compliance with the FIFA templates. The Government Guarantees and the Government Declaration were not provided in compliance with the FIFA templates in the U.S. and only partially compliant in Canada. Expressions of support were subsequently provided, however, on behalf of the U.S. and Canada – including letters from the US President and the Canadian Minister of Sport and a resolution in support of the FIFA World Cup™ by the US Congress. The overall legal risk level in relation to government support was assessed by FIFA as medium due to among others, the history of hosting numerous global sporting events in the bidding countries.

The Hosting Agreement, Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates, except for some deviations that are outlined in the Annexe to this report. The overall risk level in relation to the contractual hosting documents is assessed as low.



# **3/ OVERVIEW OF THE BIDDING PROCESS**

## 3.1 BACKGROUND

### **Two bids for the largest ever FIFA World Cup™**

On 13 June, the 68<sup>th</sup> FIFA Congress is set to choose between two potential bids to host the 2026 FIFA World Cup™ – one by the Moroccan Football Association and the other a joint bid by the Canadian Soccer Association, the Mexican Football Association and the United States Soccer Federation. The 2026 edition of FIFA's flagship tournament will be the biggest yet, following a unanimous decision by the FIFA Council in January 2017 to expand the tournament to 48 teams (up from 32).

The bidding process was formally launched following the FIFA Congress in May 2017, with member associations given a three-month window in which to express their interest in hosting the tournament. Final bid submissions were due in to FIFA by 16 March 2018, a deadline which was met by both the Morocco 2026 and United 2026 bids.

Member associations from the Union of European Football Associations (UEFA) and the Asian Football Confederation (AFC) were not eligible to bid, as the 2018 FIFA World Cup™ and 2022 FIFA World Cup™ are being staged in Europe (Russia) and Asia (Qatar) respectively.

Should the FIFA Congress choose not to select either of the bids when it meets to vote on 13 June, however, the FIFA general secretariat will invite further member associations – including members of the AFC and UEFA – to submit bids. In this scenario, a final decision would be taken by the 70<sup>th</sup> FIFA Congress in 2020.

### **Enhanced bidding process**

Along with the larger format of the 2026 FIFA World Cup™, the FIFA Council called for a revamped process when it comes to determining which member association (or associations) will get to host the event. The FIFA administration has embraced that commitment, reviewing and enhancing the mechanisms for selecting the venue of its flagship event.



Four key principles have been applied to this revised bidding process:



### **Objectivity**

The evaluation of the bids must be as precise and unbiased as possible. FIFA has established a 2026 Bid Evaluation Task Force, formed by experts from within the administration and from its committees. Their appraisal of the bids has been guided by clear and objective criteria, leading to the production of the evaluation reports contained within this document, with a score attributed to each specific component of the two bids as well as an overall score for both (see following section, “Principles of the bid evaluation methodology”);



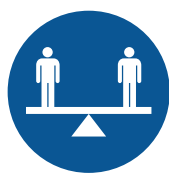
### **Participation**

The decision-making process to determine the host(s) of the tournament must be as broad and open as possible. For the first time in more than 50 years, it will be the FIFA Congress – comprising representatives of all 211 member associations – that has the final vote on the venue of the competition;



### **Transparency**

Every step of the bidding process is open to the public. The content of the Bid Books and the hosting requirements are all publicly available, as are the evaluation reports for each bid. During the potential shortlisting of bids by the FIFA Council and during the final decision-making process by the FIFA Congress, all individual votes will be disclosed. The bidding process is also governed by significantly extended rules of conduct and, for the first time, will be scrutinised by independent auditors (see “Protecting the integrity of the bidding process” below);



### **Commitment to human rights and sustainability**

FIFA is fully committed to conducting its activities in connection with hosting the FIFA World Cup™ based on sustainable event management principles – in line with ISO 20121 – and to respecting human rights and labour standards in accordance with the United Nations’ Guiding Principles on Business and Human Rights. These standards also apply to the bidding member associations and other involved entities – such as those responsible for the construction and renovation of stadiums, training sites, hotels and airports.

## **Three-stage assessment**

In another change to the bidding process, bids will have to pass three key stages if they are to be selected as FIFA World Cup™ hosts. These stages are outlined in the FIFA Regulations for the Selection of the Venue for the Final Competition of the 2026 FIFA World Cup™ (hereinafter the “Bidding Regulations”), which were ratified by the FIFA Council on 27 October 2017.

Firstly, their hosting credentials are assessed within the Bid Evaluation Report, which will include a compliance assessment, risk assessment and technical evaluation report. Unlike in previous FIFA World Cup™ bidding processes, a material failure to comply with the minimum hosting requirements under the technical evaluation will lead to the relevant bid being excluded from the bidding process (see article 3.5 of the Bidding Regulations and the next section for more details).

Bids that meet the minimum hosting requirements under the technical evaluation will then be submitted to the FIFA Council, which in turn will pass the designated bids on to the FIFA Congress (see article 3.6 of the Bidding Regulations).

As long as at least one bid has been designated by the FIFA Council for submission to the FIFA Congress, the Congress will hold an open vote on 13 June, choosing either to select the host of the 2026 FIFA World Cup™ or not to endorse any bid (as described above).

### **Protecting the integrity of the bidding process**

As well as radically enhancing the mechanisms by which bids to host the FIFA World Cup™ are assessed, FIFA has also taken major steps to safeguard the integrity of the process from start to finish. Each of the stakeholders involved in the process, including the FIFA administration, the decision-making bodies and, especially, the bidding member associations, are governed by the rigorous Bid Rules of Conduct (see box).

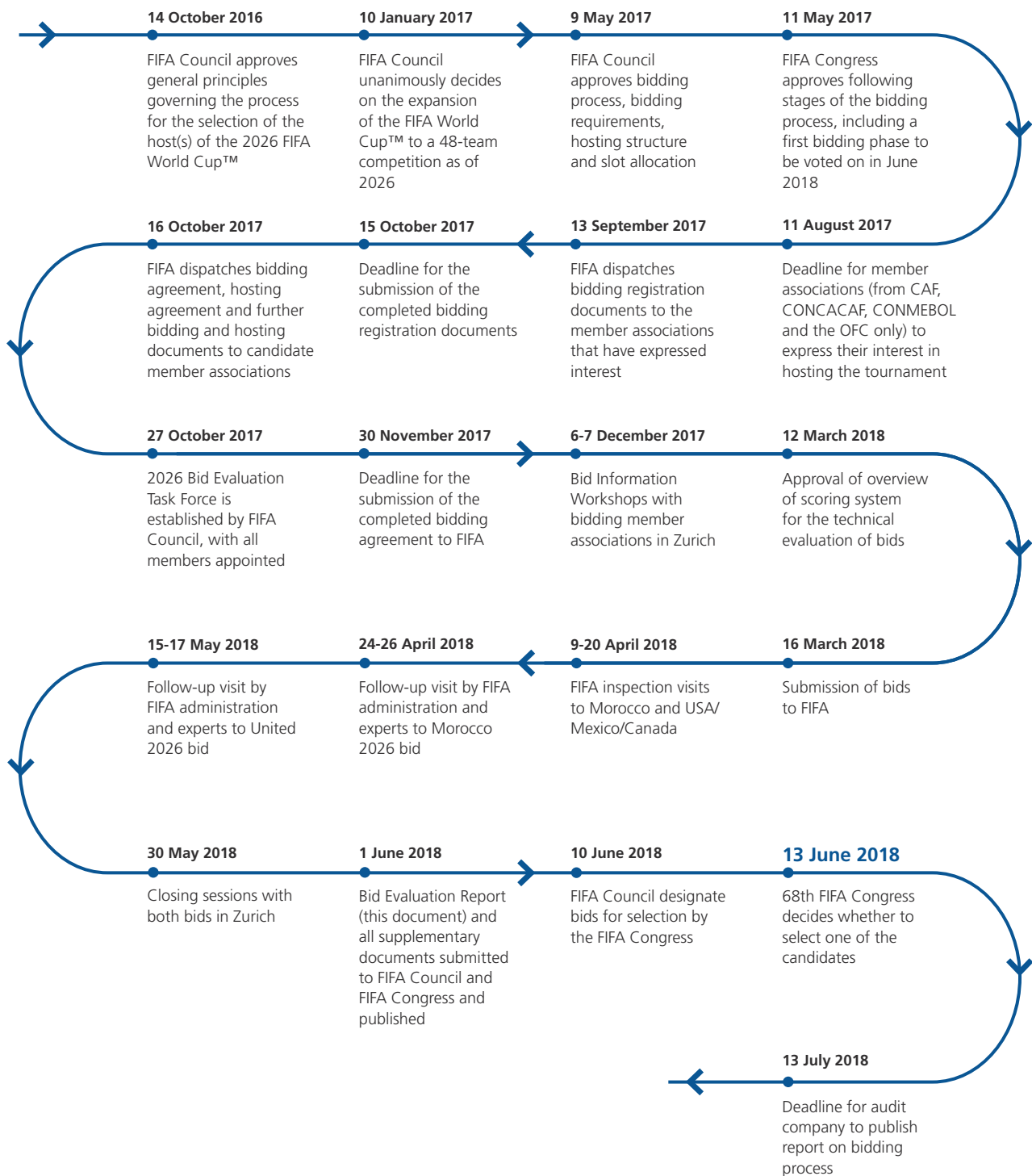
#### **Among other measures, the Bid Rules of Conduct stipulate:**

- the obligation to always apply core ethical principles;
- the prohibition of inappropriate gifts;
- the prohibition of any form of unethical collaboration or collusion between member associations as well as strict rules in relation to proposals for football development projects and the organisation of friendly matches.

In addition to the Bid Rules of Conduct, all individuals involved in the bidding process must agree to be bound by the FIFA Code of Ethics (see article 5 of the Bidding Regulations and clause 9 of the Bidding Registration, annexed to the Bidding Regulations). All promotional activities, including any meeting with members of the decision-making bodies, must be comprehensively reported. The bidding member associations have also been required to appoint independent compliance and ethics officers to support compliance with the Bid Rules of Conduct.

In accordance with clause 3.4 of the Bidding Registration, FIFA has also appointed international auditing firm BDO as independent auditors to monitor FIFA's own compliance with the rules of the bidding process. As part of their remit, BDO will provide the FIFA Council and FIFA Congress with interim written reports containing their observations and findings in relation to the bidding process. A final written report will also be provided to FIFA within a month of the host country or host countries being selected by the FIFA Congress. This final report will be made publicly available by FIFA.

## 3.2 TIMELINE FOR SELECTION OF 2026 FIFA WORLD CUP™ HOSTS



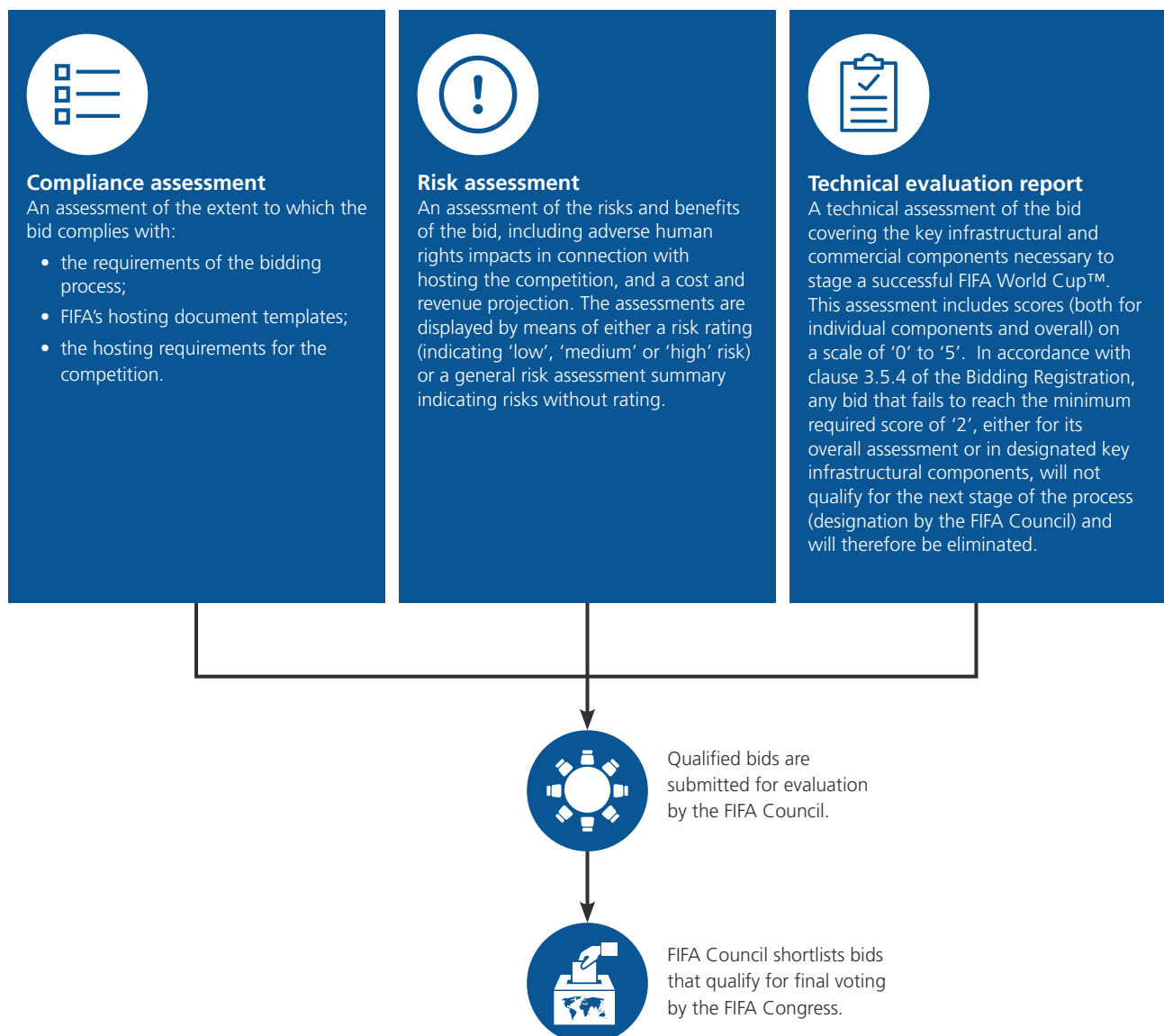


# **4/ PRINCIPLES OF THE BID EVALUATION METHODOLOGY**

## 4.1 BRIEF EXPLANATION OF THE THREE MAIN COMPONENTS

The assessment of both bids to host the 2026 FIFA World Cup™ has been carried out by the 2026 Bid Evaluation Task Force comprising members of the FIFA administration with technical, legal and commercial expertise in the relevant areas, along with the chairman of FIFA's Audit and Compliance Committee, the chairman of FIFA's Governance Committee and a member of the Organising Committee for FIFA Competitions.

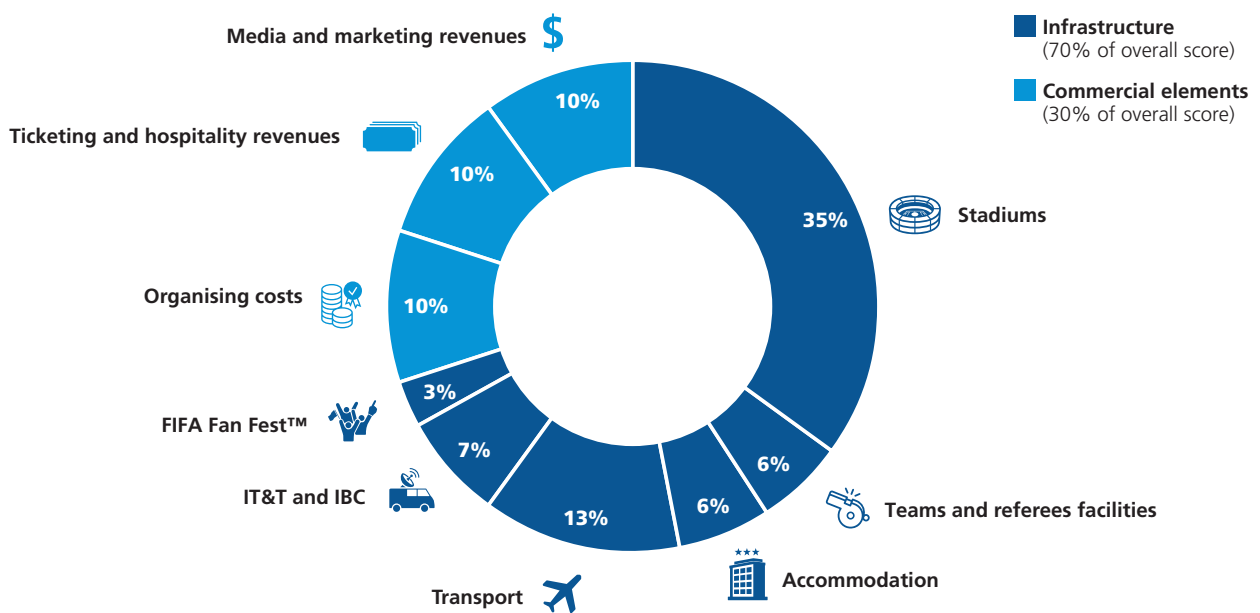
As set out in clause 3.5.2 of the Bidding Registration, the Bid Evaluation Report for each of the bids comprises three key components:



More details on the scoring system and the weighting of the technical evaluation components are set out below.

### Scoring system for the technical evaluation report

As per clause 3.5.3 of the Bidding Registration, the scoring system for the technical evaluation of the 2026 FIFA World Cup™ bids includes nine main criteria covering both infrastructural and commercial aspects and weighted according to the diagram below.



Scores are awarded based on a sliding scale of '0' (no requirements met/'very weak') to '5' (requirements exceeded/'excellent') with a minimum overall weighted score of '2' (minimum requirements met/'sufficient') needed for a bid to avoid elimination. In addition, bids will have to reach the minimum score of '2' in each of the following key infrastructural components:

- stadiums;
- team and referee facilities;
- accommodation and transport (with scores for these two components calculated on a combined basis due to the link between the two criteria).

If a bid fails to achieve the minimum required scores in any of the above individual criteria or in its overall score, **the bid shall not qualify for designation by the FIFA Council and FIFA shall terminate the bidding registration with the respective member association(s)**, as per clause 3.5.4 of the Bidding Registration.

Further explanations on the scoring system are included, where relevant, within each bid's evaluation report, but the following main principles are worth bearing in mind:

- The nine key criteria are further divided into sub-criteria. Stadiums, for example, are assessed against the following sub-criteria: stadium costs and planning milestones; stadium orientation and space requirements; stadium capacity; pitch; technical installations; accessibility and sustainability; roof, residents and overlay.
- As with the main criteria, the scores for these sub-criteria are weighted according to their importance in order to produce a total score for each criterion. Weightings are shown in the relevant section of each bid's technical evaluation report.
- For the key criteria of stadiums, team and referee facilities and accommodation, as well as for the combined accommodation and transport score, various core minimum requirements have also been identified. For example, the scoring system for stadiums lists stadium orientation, gross seating capacity, field-of-play dimensions and sustainability (of stadiums that are not yet built) as essential elements. If an individual stadium were to fail (i.e. receive a score of less than '2.0') in one or more of these minimum requirements, then the whole stadium would receive a fail mark (being marked down to '1.9' if its score would otherwise have been '2.0' or higher).
- For certain criteria, such as stadiums or team and referee facilities, bidders also need to provide a stated number of sites or venues that meet FIFA's minimum requirements. Failing to provide the required number of sites or venues would also result in an overall score below '2.0' for that criterion. For example, if a bid only has 11 stadiums that meet the minimum requirements (and not 12, as required by FIFA), then that bid would receive a fail score for the stadium criterion as a whole. Since stadiums are one of the key criteria that require a score of '2.0' or more, this would also result in the entire bid failing.



## 4.2 SOURCES OF INFORMATION

### 4.2.1 Bid documentation

The analysis and findings contained in this Bid Evaluation Report are based on a review of the respective bids received. The bid consists of various documents requested by FIFA, including the following:

#### **The Bid Book**

The Bid Book is the core element of the bid. Its main purpose is to provide a comprehensive and conclusive presentation of the bid to the 2026 Bid Evaluation Task Force conducting the evaluation of all bids received, as well as the decision-making bodies of FIFA, namely the FIFA Council and the delegates of the FIFA Congress. The Bid Book has been produced in accordance with strict requirements set out by FIFA regarding structure, content and format. In the interest of transparency, both Bid Books were published in full on FIFA.com shortly after their submission. Both bidders were also requested to provide a Bid Book Executive Summary, providing a comprehensive overview of all sections and chapters of the main body of the Bid Book with the purpose of providing first-hand information from the bidding member associations about their bid in all four FIFA languages (English, French, German and Spanish).

#### **The Bid Information Templates**

The Bid Information Templates form part of the bid and contain, in a standardised manner, certain operational, technical and other detailed information. The main purpose of the Bid Information Templates is to facilitate the evaluation of the bids by the 2026 Bid Evaluation Task Force and to enable FIFA to make use of such operational, technical and other detailed information for the operational delivery of the tournament.

**The unilaterally executed Hosting Documents**

The Hosting Documents also form part of the bid. They are the binding and underlying legal framework between the relevant stakeholders (i.e. governments, authorities of stadiums, training sites, airports, etc.) in connection with hosting and staging the tournament and defining in detail the respective rights and obligations of the involved parties.

**Other related documents and information requested by FIFA**

In addition to the grouping of documents referenced above, certain topics required detailed reports to be prepared. Therefore, the bidding member associations were invited to submit further documentation on these topics in the form of separate supplementary reports. Examples of this include detailed proposals for a bid's human rights strategy, including the independent study regarding the national context, as well as a sustainability report based on the Global Reporting Initiative (GRI) guidelines to illustrate the bidding member association's commitment to sustainability and familiarity with sustainability reporting procedures. In the interest of transparency, these documents were published on FIFA.com shortly after their submission.

**Other documents provided by the bidders**

As well as providing specific documents requested by FIFA as part of the bidding requirements, both bidders provided further documents and information – either in response to direct FIFA requests for clarification or voluntarily forwarded by the bidders.

It is important to note that, in accordance with the bidding agreements reached with the bidding member associations during the course of the process, the bids are of a binding nature. In other words, all information given, statements made, and plans and measures proposed are legally binding on the bidding member associations.

## 4.2.2 Inspections and verification of information

### Official inspection visits

In addition to the information contained in the bidding documents, the 2026 Bid Evaluation Task Force conducted official inspection visits in all of the bidding countries, the main purpose of which was to visit proposed sites included in each bid and to engage in discussions with the bid committees to clarify key aspects of their bids.

These official inspection visits took place on the following dates:

**1. Canada, Mexico and the United States: 10-13 April 2018 with visits to the following proposed host cities:**

- Mexico City
- Atlanta
- Toronto
- New York/New Jersey

**2. Morocco: 17–19 April 2018 with visits to the following proposed host cities:**

- Marrakesh
- Agadir
- Tétouan
- Tangier
- Casablanca

**Other visits**

In the case of the Morocco bid, a site visit of Oujda and Nador was undertaken on 19 April 2018 solely for the purposes of requesting further information contained in the bid regarding accommodation in these two proposed host cities. This visit was attended by FIFA's technical expert on accommodation.

In addition, following the official inspection visits of the 2026 Bid Evaluation Task Force, it was agreed to organise further visits to each bid involving technical experts from FIFA on the following dates:

- Morocco bid, 24–26 April
- United bid, 15–17 May

Finally, closing sessions were conducted with each bidder on 30 May where final statements were made by the task force and each bidder and any remaining open points were addressed.

**Requests for clarification and further information**

During April and May 2018, FIFA engaged closely with the two bid committees, requesting clarifications and further information in connection with the content of the bids. This information was taken into consideration by the 2026 Bid Evaluation Task Force in its assessment of the bids received. Moreover, where deemed necessary, FIFA has consulted independent sources to verify information contained in the bids. This has included verification by independent human rights experts in regard to the human rights and labour standards information provided by both bidders, as well as the engagement of local counsel in all four countries to assess guarantees and other official documents relating to legal and taxation matters.

# 5/ INDIVIDUAL BID EVALUATION – MOROCCO 2026



## 5.1 COMPLIANCE ASSESSMENT

### 5.1.1 Bidding process compliance

As part of the bidding process, FIFA requested (pursuant to the formal requirements and other terms of the Bidding Registration and the Bidding Agreement) each bidder to provide bidding documents containing the Bid Book, Bid Information Templates and Hosting Documents for the organisation of the FIFA World Cup™.

The Morocco 2026 bid submitted all of the required bidding documents on 14 March 2018, on time and in proper form as per the applicable regulations and guidelines:

- Originals and hard copies were delivered in person to the Home of FIFA, Zurich;
- Soft copies were received on mass-storage devices and uploaded onto the bidding extranet.

Alongside the bidding documents, the bidder submitted further required documents, such as:

- Expression of Interest submitted on time and in proper form on 11 August 2017;
- Bidding Registration submitted on time and in proper form on 13 October 2017;
- Bidding Agreement submitted on time and in proper form on 30 November 2017;
- Other documents (including the Bid Mark, point of contact, update on government supporting documents) submitted on time;

In order to support the bid's compliance with the Bid Rules of Conduct and generally recognised rules of good governance, the bidder appointed a Compliance and Ethics Officer in a timely and proper fashion on 21 December 2017. Copies of a Declaration of Compliance in relation to the bidder's personnel and consultants involved in any activities relating to the bidding process were submitted to FIFA.

FIFA received several reports relating to the bidder's promotional activities as required in order to prevent any undue influence on the bidding process in violation of the Bid Rules of Conduct. On several occasions, the reports were submitted either close to or on the date of the promotional activity.

## 5.1.2 Template Hosting Documents compliance

FIFA has carried out an extensive assessment, also drawing upon the outside expertise of local counsel, to measure the extent of any legal risks arising from the Template Hosting Documents as provided by the respective bidders.

In the case of the Morocco 2026 bid, all Government Guarantees and the Government Declaration were provided in full compliance with the FIFA templates. Morocco's Head of Government has also confirmed that all necessary legislation will be enacted by no later than 31 May 2021.

In addition, 16 supplementary support documents were provided by the government and governmental agencies, partially resulting in binding and enforceable undertakings relating to, among others, the financing of infrastructure, stadium quality and construction and accommodation.

The Hosting Agreement, Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were also submitted in compliance with the FIFA templates.

In addition, 13 supplementary support documents were provided by private entities, partially resulting in binding and enforceable undertakings relating to the accommodation operation for the FIFA World Cup.

Further details from the Template Hosting Documents compliance assessment can be found in Annexe B.

## 5.1.3 Hosting requirements compliance

All observations and/or findings regarding the bidder's compliance with the 2026 FIFA World Cup™ hosting requirements have been included in the individual technical evaluation reports and risk assessments for each bid (sections 5.2 and 5.3 for the Morocco 2026 bid and sections 6.2 and 6.3 for the United 2026 bid).

## 5.2 TECHNICAL EVALUATION REPORT

### 5.2.1 Stadiums

#### Introduction

Stadiums are the foundation for the successful hosting of a FIFA World Cup™. They will be centre stage during the 80 matches for teams, fans and TV audiences alike, and it is imperative that they are of a world-class standard.

The significance of the stadiums is reflected in the fact that this criterion accounts for 35% of the overall score awarded to the bids. Scoring for each stadium is calculated on the basis of the sub-criteria shown in the table below, with the weighting accorded to each sub-criterion shown in the right-hand column.



As mentioned in section 4 of this report ('Principles of the bid evaluation methodology'), FIFA has identified that there are essential components required with respect to stadiums. They are listed below:

- Stadium orientation
- Gross seating capacity
- Field of play dimensions (i.e. a FIFA World Cup™ field of play shall universally meet 105m x 68m dimensions)

An additional requirement is applied to non-existing stadiums in order to avoid the construction of 'white elephants', i.e. costly stadium projects that are considered disproportionate to their frequency of use and legacy value. A CIES Football Observatory study commissioned by FIFA found that there was a significant correlation between the overall population of cities and average attendances at matches in those cities. In order to calculate the sustainability of stadiums that are yet to be built, FIFA has taken the proposed gross (post-tournament) capacities of the stadiums in question and compared this to the expected average attendances from the CIES study (as shown below). If the stadium capacity is more than 50% above the expected attendance figure, the



proposed stadium will be deemed to present a potential sustainability risk. Unless bidders are able to justify the stadium size, the stadium in question would be given a score of less than the minimum requirement of '2.0'.

CIES sustainability study figures*	
City size	Attendance expected
100,000	15,607
200,000	19,921
500,000	27,505
1,000,000	35,108
2,000,000	44,813
3,000,000	51,690
4,000,000	57,200
5,000,000	61,875

A failure to meet FIFA's requirements for any of the four essential components described above would result in the proposed stadium receiving a score of less than '2.0'.

In addition, the scoring system for stadiums recognises the added risk of a bid including multiple stadiums that are yet to be built, with unbuilt stadiums being marked down according to a 'discount rate' which increases in line with the number of non-existing stadiums, as set out in the scale below:

Stadium delivery risk	
Number of non-existing stadiums	Discount rate
10	0.52
9	0.58
8	0.63
7	0.68
6	0.73
5	0.78
4	0.83
3	0.88
2	0.92
1	0.96
0	1.00

Once the evaluation of all stadiums proposed by a bid has been completed, there must be at least 12 stadiums meeting FIFA's minimum requirements (i.e. each receiving a score of '2.0' or more), otherwise the stadiums criterion will automatically receive a score of less than '2.0'.

\* The study provided different figures for European and non-European cities. The European figures have been used for the purpose of preparing the 2026 FIFA World Cup™ Bid Evaluation Report.

## Evaluation

The Morocco 2026 bid proposes 14 stadiums for the tournament, spread across 12 host cities – with Casablanca and Marrakesh each offering two stadiums.

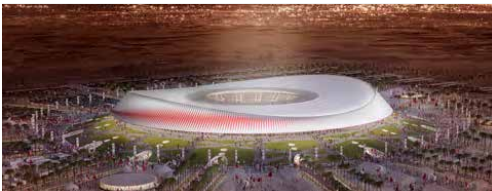






The current status of the 14 stadiums is as follows:

- Five existing stadiums, all of which will be undergoing major renovation works in the coming years;
- One stadium where initial construction was halted, pending the outcome of the bidding process (Tétouan);
- One planned stadium where construction is scheduled to begin in 2019 (Oujda);
- One planned stadium (proposed for the opening match and final) where construction is scheduled to begin in 2020 (Grand Stade de Casablanca);
- Six stadiums that would be built as ‘legacy modular stadiums’, five of which would foresee major capacity reductions by dismantling temporary stands after the tournament.

All of the existing stadiums are publicly owned by the Ministry of Youth and Sports (funded and guaranteed by the Moroccan National Government), and also appear to be publicly operated, either by the Ministry of Youth and Sports or by a public agency operating as part of the Ministry of Youth and Sports. All planned stadiums will be publicly owned.

With regard to the ‘legacy modular stadium’ concept presented by the Morocco 2026 bid, the task force sought further clarification on how the temporary structural elements would be managed post-tournament, including the proposed uses of those elements, the expected recipients, and the costs in connection with dismantling and re-use. By way of a memorandum dated 27 April 2018, the Morocco 2026 bid sought to provide further information. Notably, it was indicated that upwards of 120,000 seats would be redeployed to 20 stadiums, half of which will be in Morocco with the other half outside of the country. An estimate of costs for the full reallocation plan is in the order of USD 95 million, to be financed publicly, with the project to commence in 2027 and last for six to eight months. Notwithstanding the assurances provided, it is important to note that the concept is still a relatively novel one and presents a number of inherent risks with regard to the operational feasibility and quality of such structures.

## Morocco 2026 bid stadium proposals

	<p><b>Host city name:</b> Casablanca  <b>Stadium name:</b> Grand Stade de Casablanca  <b>Highest proposed match category:</b> final (and opening match)  <b>Gross capacity by 2026*:</b> 93,000  <b>Current pitch type:</b> n/a  <b>Status:</b> Planned (ready by 2025)</p>	<b>1</b>
	<p><b>Host city name:</b> Marrakesh  <b>Stadium name:</b> Grand Stade de Marrakech  <b>Highest proposed match category:</b> 3<sup>rd</sup> place (and semi-final)  <b>Gross capacity by 2026/(post-tournament capacity):</b> 69,565 (61,000)  <b>Current pitch type:</b> natural grass  <b>Status:</b> To be renovated</p>	<b>2</b>
	<p><b>Host city name:</b> Agadir  <b>Stadium name:</b> Adrar Stadium  <b>Highest proposed match category:</b> quarter-final  <b>Gross capacity by 2026/(post-tournament capacity):</b> 46,048 (41,000)  <b>Current pitch type:</b> natural grass  <b>Status:</b> To be renovated</p>	<b>3</b>
	<p><b>Host city name:</b> Fez  <b>Stadium name:</b> Fez Stadium  <b>Highest proposed match category:</b> quarter-final  <b>Gross capacity by 2026/(post-tournament capacity):</b> 46,092 (35,000)  <b>Current pitch type:</b> natural grass  <b>Status:</b> To be renovated</p>	<b>4</b>
	<p><b>Host city name:</b> Rabat  <b>Stadium name:</b> Prince Moulay Abdellah Stadium  <b>Highest proposed match category:</b> quarter-final  <b>Gross capacity by 2026:</b> 46,500  <b>Current pitch type:</b> natural grass  <b>Status:</b> To be renovated</p>	<b>5</b>
	<p><b>Host city name:</b> Tangier  <b>Stadium name:</b> Ibn-Battouta Stadium  <b>Highest proposed match category:</b> quarter-final  <b>Gross capacity by 2026:</b> 65,000  <b>Current pitch type:</b> natural grass  <b>Status:</b> To be renovated</p>	<b>6</b>
	<p><b>Host city name:</b> Oujda  <b>Stadium name:</b> Oujda Stadium  <b>Highest proposed match category:</b> round of 16  <b>Gross capacity by 2026:</b> 45,400  <b>Current pitch type:</b> n/a  <b>Status:</b> Planned (ready by 2022)</p>	<b>7</b>

\* All gross capacity figures based on information provided in the Bid Book.



**Host city name:** Tétouan  
**Stadium name:** Tétouan Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026:** 45,600  
**Current pitch type:** n/a  
**Status:** Planned (ready by 2020)

8



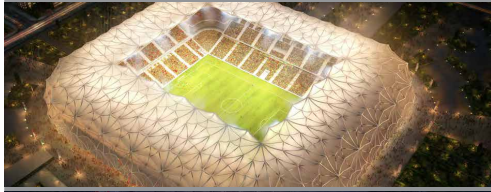
**Host city name:** Casablanca  
**Stadium name:** Casablanca Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026:** 46,000  
**Current pitch type:** n/a  
**Status:** New (legacy modular stadium, ready by 2024)

9



**Host city name:** El Jadida  
**Stadium name:** El Jadida Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026/(post-tournament capacity):** 46,000 (25,000)  
**Current pitch type:** n/a  
**Status:** New (legacy modular stadium, ready by 2024)

10



**Host city name:** Marrakesh  
**Stadium name:** Marrakesh Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026/(post-tournament capacity):** 46,000 (25,000)  
**Current pitch type:** n/a  
**Status:** New (legacy modular stadium, ready by 2024)

11



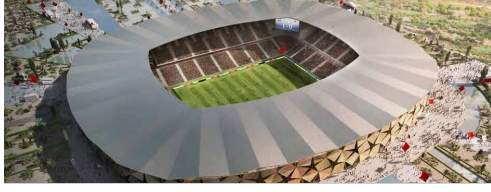
**Host city name:** Meknes  
**Stadium name:** Meknes Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026/(post-tournament capacity):** 46,000 (25,000)  
**Current pitch type:** n/a  
**Status:** New (legacy modular stadium, ready by 2024)

12



**Host city name:** Nador  
**Stadium name:** Nador Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026/(post-tournament capacity):** 46,000 (20,000)  
**Current pitch type:** n/a  
**Status:** New (legacy modular stadium, ready by 2024)

13



**Host city name:** Ouarzazate  
**Stadium name:** Ouarzazate Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026/(post-tournament capacity):** 46,000 (20,000)  
**Current pitch type:** n/a  
**Status:** New (legacy modular stadium, ready by 2024)

14

**Stadium costs and planning milestones**

The total projected investment in connection with the construction and renovation of all 14 proposed stadiums is estimated to total approximately USD 2.2 billion, as confirmed to FIFA by the bidder during the inspection visit.

The stadiums that are due for renovation are indicated for completion by June 2024. Although the envisaged time periods between the awarding of the main contracts and the commencement of construction works appear ambitious, the overall investment planning and milestone planning appear to be generally feasible.

FIFA's review of the documents provided indicates that all of the new stadiums should comfortably meet completion deadlines, with the exception of the Grand Stade de Casablanca (proposed for both the opening match and final), which is scheduled to be completed in June 2025, just in time to meet the deadline for FIFA World Cup™ preparations. In relation to this point, the bidder indicated to FIFA during the inspection visit that the 2025 completion date applies to the entire stadium precinct and that the stadium itself may be completed by an earlier date.

In regard to the new stadiums that will be built as down-sizeable 'legacy modular stadiums', the time periods allocated for the setting up and subsequent dismantling of the temporary modules appear to be realistic, but will require careful monitoring at both the planning and construction stages. During the inspection visit, the bidder confirmed that the costs connected to the reconfiguration of these stadiums have been included in the budgeting of the stadium costs. However, transportation and reassembly of the modular components elsewhere has not been accounted for at this stage.

The necessary assurances have been given that none of the stadiums has existing or planned third-party agreements that would affect the fulfilment of FIFA's 'clean stadium' commercial obligations, which require stadiums to be devoid of any signage that promotes sponsors or other entities that are not connected with the tournament. The bidder has also provided binding and enforceable guarantees issued by the government committing to the funding of all infrastructure within its competency, including renovation and construction works in connection with stadiums, whether temporary or permanent.

**Stadium orientation and space requirements**

All of the stadiums proposed within the Morocco 2026 bid comply with the core minimum requirement regarding stadium orientation, which is designed to ensure that main stands are not facing the sun from midday to sunset during the time of year when a FIFA World Cup™ is taking place. Within the initial bidding documentation, one of the new stadiums (Meknes Stadium) was not fully aligned with the ranges set out in the hosting requirements (within the ranges of -45–30 degrees and -40-0 degrees in the case of stadiums without roof coverage on the stands behind the goals), but has subsequently been re-aligned during the clarification process and is now fully compliant.

Regarding available spaces around the stadiums, the Morocco 2026 bid meets all requirements. All of the proposed stadiums would provide sufficient space in the precincts to meet the tournament-related space requirements for the outdoor hospitality areas, TV compounds, parking areas, etc.

The available floor plans of all the proposed stadiums appear to provide good options for planning and performing FIFA World Cup™ operations inside the venues.

### **Stadium capacity**

Based on the plans provided, all of the stadiums proposed by the Morocco 2026 bid would appear to meet FIFA's core minimum requirement in regard to current or forecast stadium gross capacities.

The average gross seating capacity of the 14 proposed stadiums is given as 52,372, while the average for the two stadiums proposed within the bid for the 'big four' match categories (i.e. opening match, semi-finals and final) is calculated at 81,283. Since the Grand Stade de Casablanca is proposed to stage three of those matches (opening match, one semi-final and the final), however, the effective average capacity for the 'big four' matches would be 87,141.

There is a considerable risk of a high number of view-obstructed seats that would reduce the effective net seating capacity. This issue was addressed during the inspection visits, and the bidder shared with FIFA a number of potential mitigation measures for the stadiums affected, for instance the proposed lowering of the pitch level or the relocation of advertising board positions.

The bidder has also provided a binding and enforceable guarantee issued by the government undertaking that all stadiums, including those which are existing, will meet the net seating capacities required by FIFA.

### **Pitch**

All of the stadium proposals would comply with the core minimum requirement relating to field of play dimensions.

In principle, all of the Morocco stadium proposals would also meet the required pitch area dimensions. As already mentioned above, however, there are potential concerns over five stadiums where wider pitch area dimensions apply. Due to potential sightline issues, this could result in reduced net seating capacities.

According to the bid documentation, all of the stadiums have natural grass pitches – or will have grass pitches in the cases of the stadiums that are still to be built.

### **Technical installations**

The planned technical installations described within the Morocco 2026 bid (including power supply, floodlighting, giant video screens, building management control systems and IT&T installations) appear to be very good.

According to the information supplied in the bid documentation, a high standard of stadium grid power infrastructure will be installed at both the existing and planned stadiums. All of the stadium proposals meet the requirements for floodlights as well as for giant video screens.

As with previous areas, the bidder has also provided a binding and enforceable guarantee issued by the government which commits to insuring that all stadiums, including those which are existing, provide technical infrastructure in full compliance with FIFA's requirements. In this respect, the government has committed to providing a state guarantee for the funding of construction works needed to undertake the technical upgrade of all existing stadiums.

### **Accessibility and sustainability**

The proposed stadiums appear to meet all of the requirements in regard to seating capacities for disabled spectators, as well as providing very good 'spectator-per-toilet' ratios.

According to the bid documentation, all of the proposed stadiums will have obtained sustainable building certification by 2026.

### **Roof, residents and overlay**

According to the bid documentation, all of the proposed stadiums would potentially have fully covered stands. As confirmed by the bidder during FIFA's inspection visit, however, it would appear that some sections of the stands at three of the stadiums might not have full coverage. If this were the case, the ability to secure media and VIP tribune operations against the elements at those venues would require careful consideration. The supplementary Government Guarantee regarding stadium construction, infrastructure and financing would cover any additional costs involved in mitigating for this.

The expected impact of construction and renovation works as well as of FIFA World Cup™ operations on neighbourhoods and residents appears to have been well understood and adequately addressed.

When it comes to financial resources planned for FIFA World Cup™-related temporary facilities, the Morocco 2026 bid proposal appears to be sufficient. As noted above, supplementary Government Guarantees have been issued covering stadium infrastructure construction, renovation and upgrading.

Nevertheless, ongoing monitoring of these resources would be recommended, particularly concerning the temporary stands that will be added and later dismantled as part of the 'legacy modular stadiums' concept.

### **Stadium sustainability and delivery risks**

Due to the inclusion of non-existing stadiums in the Morocco 2026 bid, the above findings were also subject to stadium sustainability and delivery risk assessments, as explained in the introduction section above.

When it comes to the delivery risk assessment, given the portfolio of five existing stadiums and nine non-existing stadiums, a discount rate of 0.58 has been applied to the nine non-existing stadiums as per the 'stadium delivery risk' scale above. This is reflected in the stadium assessment scores contained in the annexe to this report.

In addition, it is worth noting that the stadiums designated as ‘existing’ for the purposes of the scoring system are not subject to the application of the full delivery risk. Nevertheless, as they require substantial reconstruction/renovation, it was deemed by the task force that the application of a reduced construction risk should be applied. This reduced construction risk represents half of the full construction risk, i.e. a discount rate of 0.79 instead of 0.58.

Based on the host city population figures, proposed post-event gross capacities, and information provided by the bidder in regard to planned legacy usage, FIFA has identified the proposed new stadium at Oujda as presenting a potential sustainability risk and adjusted its score accordingly.

### Conclusion

The stadium proposals for the Morocco 2026 bid, as set out in the bid documentation provided, commit to meet FIFA’s requirements for the stadiums criterion. However, it must be noted that a significant number of stadiums still have to be built, with major reconstruction/renovation work also necessary for those that do exist.

In summary, the Morocco 2026 bid presents sound proposals for its stadium infrastructure – combining both renovated and newly built stadiums – in its plans for staging the 2026 FIFA World Cup™.

Some of the key risks associated with stadiums are highlighted below, together with the overall risk rating for the stadiums criterion.

For the scores received in respect of the stadium assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 1.

Criterion	Level of risk	Observations/comments
Stadiums	HIGH	<ul style="list-style-type: none"> <li>• Of the 14 stadiums proposed by the Morocco 2026 bid, nine are still to be built/ completed (including Tétouan – where construction work has recently begun, but not to the extent that the FIFA Bid Evaluation Task Force could consider it as being an ‘existing’ stadium). The remaining five stadiums require significant renovation/ upgrading of infrastructure to meet FIFA requirements.</li> <li>• In mitigation, the bidder has sought to provide binding and enforceable guarantees issued by the government which commit to the funding of all infrastructure within its competency – including renovation and construction works in connection with stadiums, whether temporary or permanent. The government has also submitted guarantees committing to meeting net seating capacity requirements as well as all necessary technical infrastructure requirements.</li> <li>• The configurations of the various stadiums (e.g. orientation, functional spaces, pitch dimensions) generally meet FIFA requirements, though insufficient sightlines in some stadiums might result in a number of view-obstructed seats, impacting the net seating capacities (see the guarantee referred to above).</li> <li>• The Grand Stade de Casablanca, the proposed stadium for both the opening match and the final, is only scheduled for completion by June 2025.</li> <li>• There are inherent risks remaining in connection with the dismantling of the ‘legacy modular stadiums’ and future use of the installations, notwithstanding the provision of clarification information by the bidder regarding the potential uses and projected costs of such uses.</li> </ul>



## 5.2.2 Team and referee facilities

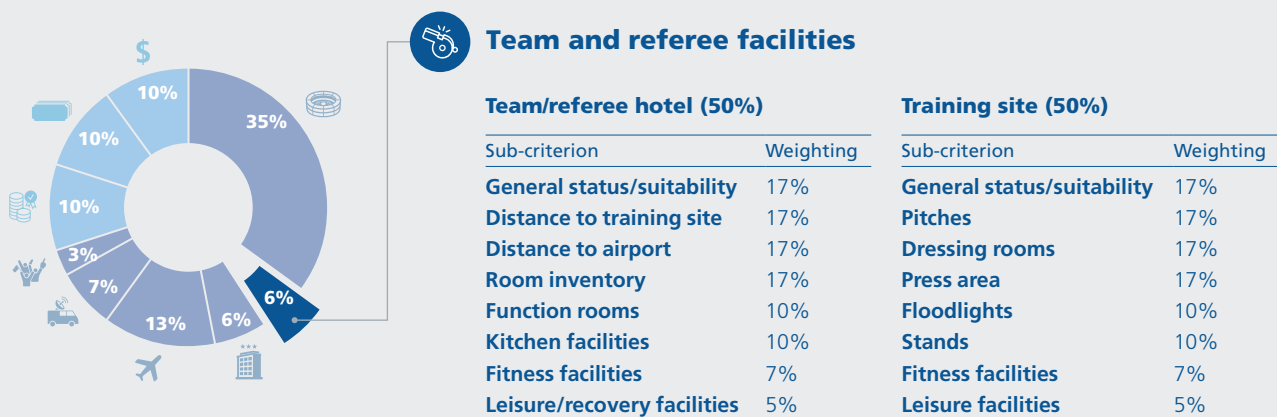
### Introduction

The provision of suitable accommodation and training sites for teams and referees is an essential element of hosting and staging the FIFA World Cup™. In order to ensure that teams and referees have adequate training facilities and comfortable accommodation and do not suffer from long travel distances during the tournament, these facilities must comply with FIFA's requirements.

Bids are required to offer a minimum of 72 potential Team Base Camps (TBCs) and two options for the location of the Referee Base Camp (RBC), as well as 48 Venue-Specific Team Hotel (VSTH)/Venue-Specific Training Site (VSTS) pairings, the latter equating to four VSTH/VSTS pairings for each of the minimum 12 host stadiums required.

It is important to note that, in evaluating the team and referee facilities, FIFA has assessed the team/referee hotels and training sites as pairings because the distance between the hotel and training site influences the viability of any hotel or training site as a potential team and referee facility.

Each pairing has been scored based on a 50:50 split between team/referee hotels and training sites. Both the team/referee hotel component and the training site component have been evaluated based on eight distinct sub-criteria, as shown in the tables below.



## **Evaluation**

The Morocco 2026 bid has proposed 56 Venue-Specific Team Facilities (comprising two pairs of Venue-Specific Team Hotels and Venue-Specific Training Sites for each of the 14 stadiums) as well as 72 Team Base Camps (TBCs) and two options for the Referee Base Camp (RBC), and has therefore presented the number of team and referee facilities required by FIFA.

While the majority of the proposed hotels are already in existence, the training site infrastructure is mostly planned (or would need a significant amount of renovation to meet FIFA requirements). All of the proposed properties are located in a single time zone and generally allow for optimal travel times between the respective hotels, stadiums, airports and training grounds. The proximity of these key facilities to each other would minimise travel times for teams, thus allowing more time for match preparation and recovery.

### **Team and referee hotels**

FIFA's assessment of the proposed VSTHs has found that these would appear to meet the typical demands of participating member associations. The proposed facilities demonstrate the Morocco bid's ability to provide equal conditions for all teams, not only with respect to travel distances but also in terms of quality, exclusivity and privacy. It is also understood that the few VSTHs which do not fully meet FIFA's requirements from a room inventory perspective could be replaced by better-suited alternatives.

The proposed TBC hotels are generally resort- or spa-style properties which would appear to offer the required level of comfort and exclusivity for team delegations. The majority of the TBC hotels have an optimal room inventory of 60-100 rooms. Nevertheless, it might be considered whether a greater percentage of all-in-one professional football facilities or training academy-type housing could be made available in order to provide a greater variety of options – especially since the bidding documentation suggests that a government-backed programme has been put in place for developing such properties.

### **Training sites**

As for the training sites (both Venue-Specific Training Sites and Team Base Camp Training Sites), less than half (61) of the 130 proposed properties are already in existence. With a few exceptions, they also appear to be in need of significant renovation. These observations were further validated during the official inspection visit, where a sample of venue-specific training sites were inspected (e.g. in Marrakesh, Agadir and Tétouan) and it was noted that several facilities (including stands, dressing rooms, offices, media spaces, floodlighting and fitness and recovery facilities, depending upon the site in question) would need to be installed, either on a permanent or temporary basis, to meet requirements.

The bidder has given reassurances that all of them would be renovated and delivered in full compliance with FIFA requirements. In this respect, it is worth noting that the majority of the training sites are publicly owned by the Ministry of Youth and Sports, and that the government has guaranteed the funding of all infrastructure within its competency, including the construction and renovation of all training sites. Based on previous FIFA World Cup™ experience, it is expected that these renovations would include not only the upgrade of specific training site infrastructure but also an appropriate upgrade of the surrounding areas, including landscaping, roadworks, spectator access ways, security installations, etc. The bid indicates that all training sites would be made available to FIFA and the participating teams without rental fees.

The Morocco 2026 bid has proposed locating the Referee Base Camp in either the Kenzi Tower Hotel or the Idu Anfa Hotel & Spa, both of which are in Casablanca. These locations within the busy city centre might not be ideal from a privacy perspective, but both would appear to meet FIFA's requirements for match officials' accommodation and training facilities, subject to the planned upgrades at the proposed training sites.

## Conclusion

The Morocco 2026 bid documentation commits to complying with most of FIFA's requirements for team and referee facilities. The main challenge foreseen relates to the considerable amount of infrastructure development required to deliver the proposed training site facilities. This was reinforced during the official inspection visits, as noted above. As such, the Task Force deemed it necessary to reflect this extensive construction through the application of a construction risk on the non-existing training sites.

Some of the key risks associated with team and referee facilities are highlighted below, together with the overall risk rating for the team and referee facilities criterion.

For the scores received in respect of the team and referee facilities assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 2.

Criterion	Level of risk	Observations/comments
Team and referee facilities	MEDIUM	<ul style="list-style-type: none"> <li>While the majority of team and referee hotels are already in existence and generally meet requirements, the task force has assessed this criterion as presenting a high risk due to the fact that, at present, almost all of the 130 proposed training sites would need to be entirely built or require major refurbishment.</li> <li>Specifically, more than half (69) of the proposed training sites would need to be built, while the majority of the remaining 61 existing sites require major renovation.</li> <li>The Moroccan government has issued a Government Guarantee that ensures the funding of all renovation and construction projects related to training sites.</li> <li>There are potential risks related to the use of these training sites after the tournament and legacy plans should be put into place so that they continue to be maintained and utilised.</li> </ul>

### 5.2.3 Accommodation

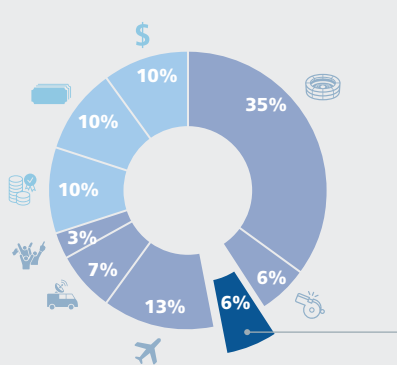
#### Introduction

The importance of accommodation to the successful hosting of a major international event such as the FIFA World Cup™ cannot be overstated. Fans from all around the world will travel to the host country (or countries) for the tournament and it is of utmost importance that the necessary hotel infrastructure is in place to accommodate such large influxes of tourists. In addition, FIFA aims to ensure that the principal purchasers of guest room inventory will have appropriate access to good quality accommodation on reasonable terms and are adequately protected from paying inflated prices for their accommodation and from the imposition of unreasonable terms such as excessive minimum stay requirements.

The accommodation evaluation analyses two key sub-criteria: general accommodation and FIFA core group accommodation.

The score for general accommodation is derived from a formula which takes into account the number of existing and planned rooms that are located within a two-hour drive from the relevant venue. In terms of quality, five-star, four-star and three-star rated hotels constitute the expected level of quality. If the supply of hotel rooms is not sufficient, other means of accommodation must be provided of the required quality level.

From the figure arrived at (which includes a growth cap on planned rooms to ensure reasonable assumptions regarding future growth), 20% of rooms are subtracted, based on FIFA’s experience in organising past FIFA World Cups™ when it has typically not been possible to acquire more than 80% of the hotel room inventory allocated. The number of rooms required by FIFA and its guests is then subtracted to calculate the total number of rooms available for each venue. This is then compared to the stadium capacity (minus FIFA’s seating requirements), using the scale below, to arrive at the final general accommodation score per venue.



#### Accommodation

##### FIFA core group (50%) – scoring scale

Score	Requirements covered
0	90% or below
1	90% to 99%
2	100% to 119%
3	120% to 149%
4	150% to 199%
5	200% or more

##### General accommodation (50%) – scoring scale

Score	Number of double rooms as percentage of stadium capacity
0	9% or below
1	10% to 19%
2	20% to 29%
3	30% to 39%
4	40% to 49%
5	50% or more

*A similar process is undertaken in relation to accommodation for the FIFA core group, consisting of the people who are 'mission-critical' to the hosting of a FIFA World Cup™ match, such as FIFA staff, teams etc. In this case, FIFA carries out a hotel-by-hotel analysis to determine the number of operationally viable rooms in each host city. If FIFA is able to find suitable hotels with the required capacities for 100% or more of this group, a score of at least '2.0' is awarded ('meeting minimum requirements'), in accordance with the scoring scale shown above.*

*FIFA has recognised that it is critical that the FIFA core group accommodation requirements are met in order for the tournament to be successfully delivered. Therefore, there must be sufficient levels of operationally viable accommodation for FIFA's core group in order to serve a minimum of 12 stadiums, otherwise the overall accommodation criterion will automatically receive a score of less than '2.0'.*

## **Evaluation**

The Morocco 2026 bid comprises 12 candidate host cities, with two stadiums each proposed for use in both Casablanca and Marrakesh. Accordingly, for the purposes of assessing accommodation, Casablanca and Marrakesh are considered twice – once for each of their stadiums.

### **General accommodation**

As an introductory point, when assessing the general accommodation inventory in Casablanca and Marrakesh, it was necessary to take into account the potential overlap in demand for accommodation in each of those cities in terms of overnight stays (due to each city having two stadiums in use for the tournament). It is likely that both cities will have matches taking place in close time proximity to each other, in particular during the group stage, placing further demand on accommodation inventory. The total number of available rooms in Casablanca and Marrakesh has therefore been divided up based on the differences in their respective stadiums' capacities (e.g. the total accommodation for Marrakesh has been split 60:40 between the Grand Stade de Marrakech and Marrakesh Stadium respectively).

When factoring in the accommodation requirements for the International Broadcast Centre (IBC), which requires a minimum of 4,000 rooms, FIFA has based its evaluation on the IBC being located in Marrakesh since this is the proposed host city for two of the three IBC location proposals.

FIFA's initial analysis indicated that only two of the proposed venues (Agadir and Grand Stade de Marrakech) would meet or exceed the minimum requirements for general accommodation. Further clarification was sought from the bidder regarding the status of the hotel properties listed in the bid documentation as 'planned'. As a result of this information, a number of matters were clarified, including reclassification of certain hotel properties from 'planned' to 'existing' based on the advanced stage of development, as well as the provision of further accommodation options of a suitable quality level. In this respect, the Morocco 2026 bid has provided ample documentation from various stakeholders (both public and private), and ranging from property developers to operators, exhibiting a commitment to provide alternative accommodation options of the requisite standard. In particular, the task force received a legally binding and enforceable guarantee from the national government

undertaking to provide a total of approximately 14,000 rooms in 42 university residences, and spread across nine of the proposed host cities, which will be converted into/operated as 3-star and 4-star hotels, including all necessary measures to implement the projects.

The national government of Morocco also provided a legally binding and enforceable guarantee which fully commits to provide sufficient hotel room capacity for the general public, and further indicates that viable accommodation solutions meeting all quality standards (3-star to 5-star hotels) will be provided. The guarantee also provides examples of how this will be done (using cruise ships, riads, properties developed and operated as hotels during the FIFA World Cup™ before being converted into real estate projects, etc.). It was also explicitly confirmed during the course of FIFA's closing session with the bidder that this guarantee covers any shortfall in connection with 20% of the remaining stadium capacity (not including the FIFA constituent groups).

In light of all of the material provided, including binding and enforceable guarantees from the national government, firm commitments from property developers, hotel and alternative accommodation operators, etc., the task force has accepted that the minimum requirements in respect of general accommodation, as described in the bidding requirements, have been met for the 14 proposed stadiums.

#### **FIFA core group accommodation**

In the case of FIFA core group accommodation, FIFA's evaluation is based on allocating suitable existing hotels to the different FIFA core group constituents who are 'mission critical' for the hosting of a FIFA World Cup™ match, such as FIFA staff, teams etc.

Based on the initial analysis conducted by FIFA, it appeared that three of the proposed venues (El Jadida, Oujda and Nador) did not provide sufficient levels of operationally viable accommodation to meet FIFA's requirements for the FIFA core groups.

Further clarification was sought from the bidder regarding the status of hotel projects in those three cities, with the bidder providing further documentation relating to ongoing and planned hotel projects. These were assessed by FIFA in order to ascertain the binding and enforceable nature of the commitments made in the documentation. In the end, 12 of the hotel projects put forward have been accepted as 'existing' and included in the inventory for the purposes of assessing capacity to service FIFA core group accommodation.

Additionally, FIFA has received a guarantee from the national government dated 27 April 2018 which undertakes that "in each of the 12 proposed host cities (including Nador, Oujda and El Jadida) ... sufficient and adequate accommodation will be proposed to each constituent group as well as teams and referees as required by FIFA". FIFA has confirmed that this guarantee is both binding and enforceable, and has therefore taken it into account in its assessment of the core group accommodation capacities of those three host cities that would otherwise not meet FIFA's minimum requirements (El Jadida, Oujda and Nador).

## Conclusion

Based on FIFA's analysis of the information provided in the Morocco 2026 bid and subsequent site inspections and clarifications, the 14 proposed venues would be able to satisfy FIFA's minimum requirements in respect of the FIFA core group and general accommodation as described in the bidding requirements.

Some of the key risks associated with accommodation are highlighted below, together with the overall risk rating for the accommodation criteria.

For the scores received in respect of the accommodation assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 3.

Criterion	Level of risk	Observations/comments
Accommodation	HIGH	<ul style="list-style-type: none"> <li>FIFA's analysis suggests that only two of the 14 proposed stadiums currently have sufficient levels of general accommodation to meet FIFA's minimum requirements.</li> <li>Taking into account the further information provided by the bidder during the course of clarifying the existing bid documentation, including further information relating to ongoing and planned hotel projects (and in particular a binding and enforceable guarantee from the government regarding the provision of sufficient and adequate accommodation in relation to all constituent groups and general accommodation), FIFA has assessed that all proposed stadiums will have sufficient levels of operationally viable accommodation to meet FIFA's minimum requirements by 2026.</li> <li>However, the following important risks must be highlighted: <ul style="list-style-type: none"> <li>The guarantees provided by the national government are broad and extensive in nature. Moreover, they involve a subject matter typically in the domain of the private sector, although it is understood that the specificities of the market in Morocco involve a mix of public and private sector involvement in ownership and operation of accommodation.</li> <li>While the minimum requirements are expected to be met, it should be emphasised that any FIFA World Cup™ entails significant additional accommodation demand from suppliers, spectators and fans. Consequently, the task force has identified that increased pricing could be a significant risk in the market during the competition period. In addition, it should be noted that it is likely that Morocco will continue to attract a high volume of non-FIFA World Cup™-related visitors as a result of its rapidly developing tourism market.</li> <li>The task force has also identified that the temporary transformation of non-purpose-built accommodation could result in increased operational risks in terms of meeting the required service quality for key stakeholders.</li> </ul> </li> </ul>

## 5.2.4 Transport

### Introduction

Transport and logistical operations are key challenges when it comes to organising an event of the magnitude of the FIFA World Cup™, with demanding requirements arising from the various needs of teams, fans and other stakeholders. Adequate and efficient public and private transport infrastructure and a strategy for movement in and between host cities are of great importance to the success of the tournament.

FIFA's transport evaluation identifies three key sub-criteria that are closely analysed and scored as per the weightings given in the right-hand column of the table below.



### Evaluation

The geographical scale of Morocco and the location of the proposed host cities provides for a relatively compact hosting concept, with all of the proposed host cities located within a radius of approximately 550 km.

Morocco has taken a comprehensive approach over the past decade to improving its overall transport infrastructure, including continual development of airports and air traffic infrastructure, the national rail network (including the nearly completed construction of the country's first high-speed rail line) and inner-city public transport such as tramways. These developments are part of a long-term national plan building towards 2035 that is solidly backed by the Moroccan government. The scale of the plan is very ambitious, however, and it appears that some of the infrastructure developments referred to in the bid are still to be confirmed (such as the high-speed railway line between Marrakesh and Agadir, described in the bid as being due for completion in 2025).

It should be noted that the bid's reliance on the minimum number of 12 host cities does not allow much scope for flexibility in refining the overall transport concept. Moreover, the fact that two of the cities (Casablanca and Marrakesh) each have two stadiums places additional pressure on transport and also on accommodation. Even if adopted, the 12-host city concept would require considerable public investment in transport infrastructure in the years leading up to the tournament.





From a transport perspective, the Morocco 2026 bid can be broken down into geographic clusters and individual host cities.

### **Geographic clusters**

- Casablanca is the main entry gateway to the country. A total of three to four stadiums (the two in Casablanca itself as well as El Jadida and, potentially, Rabat) are likely to rely upon the transport infrastructure of the city and its surrounding regions. These three cities could be viewed as forming a 'coastal cluster'.
- Marrakesh serves as a secondary national hub for entering the country. Besides covering the two stadiums in Marrakesh itself, however, and perhaps linking to the road and rail networks for journeys on to Casablanca and Agadir, it is fairly isolated from the other regional host cities, with fans and other stakeholders potentially having to rely on onward domestic flights to reach other stadiums.
- Pairing clusters: other cities can be seen as being paired together in terms of transportation, such as Tangier and Tétouan, or Fez and Meknes – placing additional demand on the airports in Tangier and Fez respectively.

### **Individual host cities**

- Agadir, Nador, Oujda and Ouarzazate would operate as stand-alone host cities as far as transport infrastructure is concerned.

### **International accessibility**

The Morocco 2026 bid proposes a total of ten international airports. All ten airports have been assessed for international accessibility, with weightings applied relevant to their respective capacities. Planned increases in scheduled air traffic have also been considered in the analysis, incorporating the findings of an independent airport consultant's (Egis) study which was provided to FIFA.

Casablanca airport is the main international gateway, with regular flights serving European hubs in particular, while Marrakesh would serve as the tournament's second airport, following recent renovations and extensions to increase its capacity. This includes connecting the airport to the local railway line, enabling multi-modal options for travelling on to other 'coastal cluster' cities as well as up to Tangier.

A smaller percentage of international flights could be handled by the airports in Agadir, Tangier, Fez, Oujda and Rabat (some of which would need to significantly boost their capacity in comparison to current levels). The airports in Nador, Ouarzazate and Tétouan, although contributing towards the overall assessment, provide a relatively limited contribution when it comes to the international accessibility sub-criterion, and have therefore been considered mainly for intercity connectivity.

Between them, Casablanca and Marrakesh airports are forecast to handle a total of around 24 million passengers (15 million and 9 million respectively) per year by 2026. The other airports are expected to handle another 13-15 million passengers between them, bringing the total to around 40 million. These numbers alone are below the threshold of 60 million and would not meet FIFA's minimum requirements.

However, Morocco's proximity to Europe and the country's proven ability to handle higher numbers of visitors during the peak summer season provides reassurance that the bid would be capable of attaining international accessibility levels in the order of those required as a minimum, with the help of additional international charter flights and the use of the country's sea ports. For instance, the Tangier Med port, which was presented during FIFA's inspection visit, recorded annual traffic levels of almost three million passengers in 2017. These well-developed ports have therefore also been taken into account when assessing the Morocco 2026 bid's international accessibility, although it is worth noting that sea access is only viable for visitors coming to Morocco from or via southwest Europe – leaving the majority of international visitors reliant upon access by air – and could therefore be seen as marginal in terms of overall international accessibility.

Other steps being taken to increase international connectivity include a number of tournament-specific measures including the conversion of hangars and former terminals to provide temporary terminals, along with the laying on of additional charter flights from abroad and increased domestic flights between Casablanca or Marrakesh and the other smaller airports.

- There would appear to be enough air traffic capacity to allow for extra flights, although the general increase of air traffic over Portugal, Spain and southern France as a result of the European summer could somewhat restrict this extra capacity.
- Infrastructure at the smaller airports would be heavily relied upon by FIFA's constituent groups (team flights etc.), limiting the aircraft parking and taxiway options for the movement of additional charter planes, particularly on matchdays.
- The considerable announced increase in domestic air transport to serve the outlying airports would, however, potentially overload the hubs at Casablanca and Marrakesh, which are already serving six heavily used stadiums.

Overall, it can be stated that Morocco has a long-term development plan for increasing international accessibility, based primarily on developing the main gateway at Casablanca as well as at the other main airports in Marrakesh and Agadir. Coupled with the anticipated growth in the country's overall air traffic and the planned development of the network, including air traffic control, Morocco's international accessibility could reach as sufficient levels for the purposes of the tournament, provided the more ambitious of the planned developments and improvements are confirmed.

**Intercity connectivity**

The Morocco 2026 bid presents proposals for improved intercity connectivity, based primarily on expected strong traffic growth (of approximately 7% per year) as well as a temporary boost in the number of domestic flights serving regional airports from the main airports in Casablanca and Marrakesh during the tournament. High-speed rail solutions, the first of their kind in Africa, are also being developed with the aim of further decreasing the transport times between host cities. Examples of this include the high-speed lines planned between Tangier and Casablanca and between Marrakesh and Agadir, both of which are further discussed below.

With regard to Morocco's domestic air connectivity, there are a relatively small amount of direct connections between the various cities, putting considerable pressure on Casablanca and Marrakesh as the main hubs for domestic flights. The absence of modern railway services, and a lack of fast and frequent trains, in at least four of the 12 proposed host cities (Nador, Ouarzazate, Oujda and Tétouan) means that rail services cannot currently compensate for the lack of domestic flight options in those locations.

Morocco plans to increase its domestic flight capacity with a number of temporary measures including the laying on of additional flights and the re-activation of disused facilities. However, the following limitations should be borne in mind:

- Multiple matches on the same day or adjacent days in Casablanca and Marrakesh (which are proposed to have two FIFA World Cup™ stadiums each) are likely to have an impact on the ability of those two cities' airports to also handle additional domestic flights and other special measures. In addition, Casablanca and Marrakesh are already earmarked as the main international entry points and the locations for most of the tournament accommodation.
- Considerable resources would be needed for some of the planned temporary measures – including the re-activation of disused terminals and conversion of hangars – and the plans for overseeing this process would need to be set out in greater detail.
- Some of the projected increases in matchday capacities would appear to be feasible if additional flights could be spread evenly over the entire 24-hour period. However, the general requirement would be for capacity increases in much tighter time frames (for example, departures within six to seven hours of matches finishing), especially in host cities where nearby accommodation is in short supply.

Regarding railway infrastructure, the new high-speed rail line provides greater accessibility to most of the coastal cities, running from Tangier to Casablanca and improving connectivity to Marrakesh and Agadir. It is not clear, however, what capacity will be provided during the tournament (i.e. the number of trains per hour in each direction) in order to cope with the potential situation of multiple matches being played along the same corridor on the same day. The current schedule would appear to allow for just one train per hour in each direction, but the bidder has indicated that additional rolling stock would be purchased by 2026 to allow for an increased frequency of trains.

A new high-speed line between Marrakesh and Agadir has also been proposed as part of the country's mid-to-long term planning. With completion due in 2025, risks of timely delivery may apply. For instance, the fact that the new line will require five tunnels, 15 viaducts and 60 rail and road bridges elevates the risk of the project running beyond the currently scheduled completion date. This risk is partly mitigated by the proximity of Marrakesh airport, as well as the existing highway between Marrakesh and Agadir.

Apart from the high-speed line, Morocco's conventional rail network offers relatively long journey times and a low frequency of trains. The only exception to this is the service between Casablanca and Fez (also servicing Meknes and Rabat), which has 18 trains running a day.

When it comes to the road network, there are plans to enlarge the coastal motorway and also to upgrade some of the road infrastructure in the cities. The general capacity and areas covered by Morocco's road network are not otherwise expected to improve significantly between now and 2026.

As mentioned above in relation to international connectivity, Morocco could leverage its well-developed sea ports to alleviate some of the intercity connectivity issues facing some of its proposed host cities. Tangier and Tétouan, for example, could benefit from their proximity to southern Spain, where some visitors could choose to find accommodation.

As a final remark, with respect to intercity connectivity, it is worth noting the connectivity issues which may be faced by Ouarzazate. Currently, the city is located more than three hours' drive from Marrakesh and is isolated from the rest of the proposed host cities. To address this, it is planned to construct a new 12-kilometre tunnel and express road which will reduce the travel time from Marrakesh to closer to two hours. Nevertheless, the lack of a train line and the very small size of the airport combine to make Ouarzazate the least accessible of the proposed host cities.

### Host city mobility on matchday

The evaluation of local mobility for the proposed host cities indicates that:

- Evaluation of the 'last mile' mobility options at most of the proposed stadiums is generally challenging since many of these stadiums are yet to be constructed. In the case of stadiums that are due to be built in as-yet undeveloped suburbs, such as the Grand Stade de Casablanca, accessibility could be a greater issue since neighbourhood planning developments may not necessarily be in sync with timelines applying to stadium construction projects.
- Out of the 14 stadiums proposed, only seven (the Casablanca Stadium, Agadir, El Jadida, Oujda, Rabat, Tangier and Tétouan) would appear to have clear and viable transport concepts and accessibility options. However, these stadiums are also reliant upon future public transport and road developments along with relatively ambitious temporary enhancements (such as the provision of tournament-specific shuttle buses).
- The remaining seven stadiums would appear to face issues regarding mobility provision. Some are large-scale stadiums, some are heavily reliant on major new infrastructure, while others are far removed from their city centres and, in some cases, are connected to the cities by only a single low-capacity road (e.g. the Grand Stade de Casablanca and both of the Marrakesh stadiums). In relation to the Grande Stade de Casablanca, it should be noted that the bidder indicated during the inspection visit that the road linked to the stadium would be connected to two major highways and would be upgraded to a multi-lane road.
- Around 25 new Bus Rapid Transit schemes have been announced, along with various new tramway lines. While these developments are clearly welcome, not just for the tournament but also for the mobility of Moroccans in general, the amount of work and investment required raises the risk levels of timely completion.
- Plans have also been announced to complement the future development projects with a fleet of more than 1,500 shuttle buses to help transport spectators to the stadiums and back. Such services aim to reduce the use of private cars and taxis by spectators but can be challenging to organise successfully. Since part of the concept involves the use of buses to transport people between host cities, the organisers would have to consider the need for depots, driver accommodation, driver training, etc.

## Conclusion

The Morocco 2026 bid proposes an almost sufficient level of international accessibility, centred on the two main hubs of Casablanca and Marrakesh, supported by mainly temporary capacity increases at other airports, an increased number of chartered flights, and sea transport access from southwest Europe. However, these two hubs would also be depended upon for the final lap of international accessibility to other outlying host cities and for handling increased domestic air traffic on matchdays as they look to serve the five to six stadiums in their immediate vicinity.

Intercity connectivity presents challenges, with the exception of the Tangier-Rabat-Casablanca-Marrakesh corridor, where connectivity is considered reasonable – in large part due to a combination of continual motorway improvements and high-speed rail links (the latter benefiting Agadir and Tétouan in particular) that are either close to completion or scheduled for completion by 2026.

Local mobility conditions vary considerably between the proposed host cities due to differences in their sizes and urban structures, and the extent to which their stadiums are connected to their respective transport systems. Ambitious investment plans have been announced, including the creation of 25 additional Bus Rapid Transit routes, but these routes do not specifically serve the proposed stadiums. Temporary shuttle buses are therefore expected to supplement these services. Improvements have also been announced in terms of the main arterial roads, national roads and motorways. These will be essential in dealing with the already fast-growing congestion on the main coastal motorway and to offer sufficient alternatives to roads being used for stadium accessibility.

Some of the key risks associated with transport are highlighted below, together with the overall risk rating for the transport criterion.

For the scores received in respect of the transport assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 4.

Criterion	Level of risk	Observations/comments
Transport	MEDIUM	<ul style="list-style-type: none"> <li>The Morocco 2026 transport concept places considerable pressure on Casablanca airport to act as both the main international gateway and as a domestic hub for a significantly increased number of flights to the outlying host cities.</li> <li>The bid also relies on the delivery of a large number of ambitious transport infrastructure projects, within a very short timeframe, across air, road, rail and public transport networks.</li> </ul>

## 5.2.5 Accommodation and transport combined

### Introduction

Accommodation and transport are graded individually, as set out in two previous sections. However, an important element in the success of any FIFA World Cup™ is the relationship between these two components. For instance, a host country (or countries) with insufficient accommodation levels to meet the needs of a particular venue in its closest host city may be able to compensate for this if there are transport systems available that allow fans and other stakeholders to travel to the venue from the city outskirts or even other neighbouring cities.

The scoring for accommodation and transport on a combined basis therefore takes into account the key sub-criteria of both individual criteria. The general accommodation and intercity connectivity sub-criteria are evaluated on a combined basis with each worth half of the score. The FIFA core group and international accessibility sub-criteria round out the scoring, with each worth 25% of the overall combined accommodation and transport score. The diagram below illustrates the breakdown.



### Evaluation

Based on FIFA’s analysis of the information provided in the Morocco 2026 bid, and subsequent clarifications, it would appear that all but two of the proposed host cities will meet FIFA’s minimum requirements in respect of the combined accommodation and transport criterion – with Ouarzazate and Nador being the two exceptions.

It should be noted that the bid does not meet FIFA’s minimum requirements in terms of the transport sub-criterion relating to international accessibility. However, the bid has achieved a sufficient overall score for accommodation and transport combined, due to the scores attained in the FIFA core group accommodation, general accommodation and intercity connectivity sub-criteria.



As described in the accommodation evaluation (section 5.2.3), the task force has accepted binding and enforceable guarantees from the national government, along with firm commitments from property developers, hotel operators and operators of other forms of accommodation, which have enabled the bid to reach the minimum requirements in regard to general accommodation.

Some of the key risks associated with accommodation and transport (when examined on a combined basis) are highlighted below, together with the overall risk rating for the combined evaluation.

For the scores received in respect of the accommodation and transport assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 5.

Criterion	Level of risk	Observations/comments
Accommodation and transport combined	HIGH	<ul style="list-style-type: none"> <li>FIFA's analysis suggests that the Morocco 2026 bid meets the core minimum requirement of providing for sufficient levels, on a combined basis, of general accommodation and intercity connectivity in order to serve a minimum of 12 stadiums.</li> <li>The task force has accepted binding and enforceable government guarantees which, once fulfilled, will enabled the 12 proposed host cities to have sufficient levels of hotel inventory by 2026.</li> <li>The potential and significant risks which have been raised in respect to accommodation and transport on an individual basis also apply to this combined evaluation.</li> </ul>

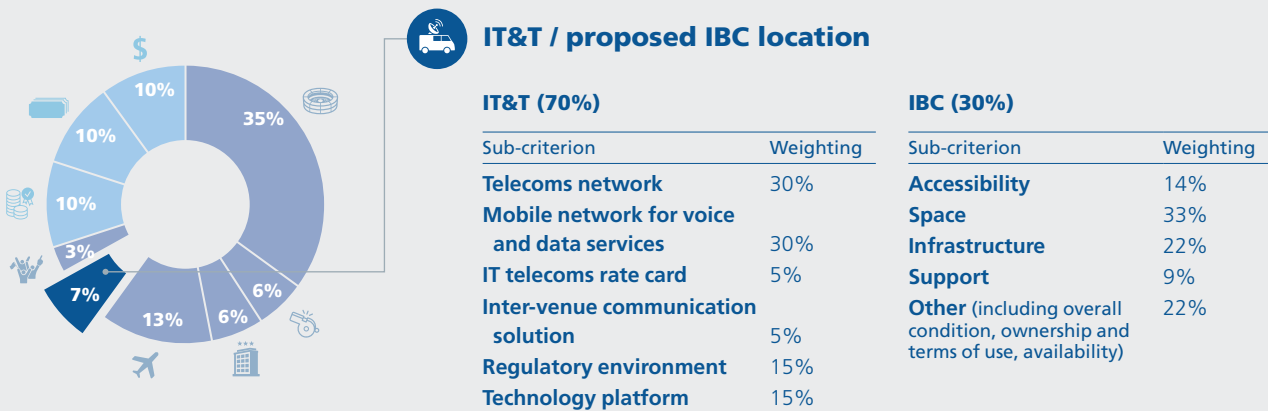
## 5.2.6 IT&T and IBC

### Introduction

Only a minority of fans have the opportunity to attend a FIFA World Cup™ match in person. The vast majority of football fans from around the world rely on matches being covered in a comprehensive, secure and timely way in all forms of media. In order to ensure worldwide media coverage of the tournament at the highest level of technical quality, setting up a first-class information technology & telecommunications (IT&T) network and International Broadcast Centre (IBC) is vital.

As this criterion is made up of two distinct components (IT&T and IBC) with a combined weighting of 7% within the overall bid score, it has been necessary to apportion a weighting to each component. Based on an assessment of their deemed relative importance towards the organisation of a successful FIFA World Cup™, IT&T has been weighted 5% and IBC 2%, representing an approximate 70:30 split.

The IT&T and IBC components are both scored on a scale of '0' to '5' as per the sub-criteria listed in the left-hand column of the respective tables below.



### **Evaluation – IT&T**

The Morocco 2026 bid presents an up-to-date national telecommunications and information technology infrastructure that includes a national fibre-optic network of more than 55,000-km cables. The bid documentation also gives an overview of the investment planned to maintain infrastructure at the highest and latest global standards, as well as to extend high-speed broadband internet access to all host cities.

There is a mix of national and international operators offering a range of services, including international calls, international roaming, broadband internet, and local area network (LAN)/wide area network (WAN) connectivity.

As per the bidding documentation, all of the proposed host cities are connected to the countrywide redundant fibre backbone and the bidder has subsequently confirmed to FIFA that a fully redundant WAN infrastructure exists between the proposed IBC locations and the proposed host cities/stadiums – with the exception of Ouarzazate, which is due to be connected by 2020 at the latest.

Although not currently in place, the proposed stadiums will have integrated technology infrastructure, which will allow for guaranteed service continuity for all users. All of the stadiums will propose double entry points for telecommunications services (with two telecommunications rooms), as well as redundant cable paths – permanent or temporary – to serve priority areas, including accreditation centres, broadcast areas, operations offices, and media and competition areas. Wi-Fi coverage in the stadiums has been planned to cover the entirety of the public tribunes, hospitality areas, skyboxes, entrance/foyer and lobby areas, as well as the external areas outside the stadiums' main entrances. A dedicated network will be put in place to guarantee available bandwidth of 2Mbps per user, as well as wireless local area network (WLAN) capacities for at least 15% of all spectators.

When it comes to international services, each operator has at least two independent access points to the international networks, with an overall capacity of more than 1,125GB. This figure increased by 73% between 2016 and 2017. Growth will continue along the same lines in order to keep pace with internet demand, to which the national operators have always responded quickly and efficiently. Morocco has built international cables connecting it with Europe, and it also benefits from interconnections with the most important worldwide cables running through the region (SEA-ME-WE 3). Currently, the international traffic of 12 African countries transits via Moroccan infrastructure that has already been deployed. By 2019, the operators will begin the laying of new international underwater cables that will offer higher capacity and availability. These projects will enable Morocco to continue improving its international connectivity.

The description provided by the bidder of the current and potential telecommunications services would appear to enable a consistent and common platform across all key locations. The Government Guarantee also provides all of the required elements. This includes the provision of the necessary infrastructure as stipulated in the FIFA requirements, as well as the coverage of usage fee costs for FIFA and its nominees. The guarantee also provides a rate card for telecommunications services that is aligned with those provided for previous events of the magnitude of the FIFA World Cup™.

The bid states that Wi-Fi hotspots are already widely available in private spaces. It further states that the main cities are currently in the process of rolling out public Wi-Fi hotspots, notably in the main public venues, attractions and centres of activity. Although not currently fully implemented, the operators will continue these efforts to ensure that all host cities and stadiums have Wi-Fi access by 2026, thereby meeting international standards. In addition, the bidder states that 4G coverage is available in 95% of host cities and that by 2020, 100% of the host city populations will have 4G coverage. The bid also states that 5G will be deployed, with the bidders confirming to FIFA during the bid clarification process that all host cities will have 5G coverage in time for the 2026 FIFA World Cup™.

The bid further mentions that there are two radio local loop networks covering several cities. If this is planned for use at the 2026 FIFA World Cup™, it should be clarified whether all host cities are connected to these loops. It also mentions the possibility of having frequencies assigned by the National Telecommunications Regulatory Agency (ANRT) in order to establish a private dedicated radio network for the 2026 FIFA World Cup™, but no guarantees are provided in relation to this point.

Some of the key risks associated with IT&T are highlighted below, together with the overall risk rating for the IT&T component of this criterion.

For the scores received in respect of the IT&T assessment as per the technical evaluation and the approved scoring system, along with the overall IT&T/IBC overall score, please see Annexe A, section 6.

Criterion	Level of risk	Observations/comments
IT&T	MEDIUM	<ul style="list-style-type: none"> <li>Most of the existing or proposed infrastructure and technology would meet FIFA requirements. However, some infrastructure would still need to be built.</li> <li>A fundamental level of mobile voice and data services already exists or is planned, but further development – and a detailed plan – is needed in certain geographical areas, if event-specific demands are to be met by 2026.</li> </ul>

## Evaluation – IBC

The Morocco 2026 bid proposes three different venues as options for the IBC, two of which are in Casablanca and one in Marrakesh. The choice of venue depends somewhat on the broadcasters' preferences, and FIFA would canvas broadcaster opinions should the Morocco bid be successful.

In the case of the Marrakesh Convention and Exhibition Centre (MCEC), construction on the site is due to begin in 2019 and to be completed by 2022. Of the indoor space, 33,250 square metres is due to be permanent while an additional 12,250 square meters will be constructed on a temporary basis.

Regarding the two proposed sites in Casablanca (the OFEC exhibition centre and the MITA logistics park), both are already existing but involve planned extensions. In the case of the OFEC, the indoor space would be more than doubled from 18,000 to 45,000 square metres (6,000 of which would be temporary), while the expansion at MITA foresees an increase from almost 30,000 square meters up to 45,000. Both the Casablanca extensions are also due to be finished by 2022.

In FIFA's opinion, any of the proposed locations would be able to meet FIFA's requirements for hosting the IBC, so long as the proposed temporary facilities are of a high standard. Both the facilities and the amount of space available are considered sufficient. However, all of the proposals would require clear outlines regarding the planned construction timetables in order to demonstrate that the IBC would be set up in a timely manner and meet the required standards.

Decisive factors in choosing between the three proposed locations include: the efficiency of the technical solution (including telecommunications provider connectivity, power, heating, ventilation and air conditioning); proximity to staff accommodation and travel times between the two (FIFA has based its assessment on the assumption that accommodation will be in the city centre); and the level of additional services available within the IBC or the immediate vicinity. In this respect, it is FIFA's understanding from its inspection visit that the MITA logistics park may be serviced by a dedicated train line in the future.

Some of the key risks associated with the IBC location are highlighted below, together with the overall risk rating for the IBC component of this criterion.

For the scores received in respect of the IBC assessment as per the technical evaluation and the approved scoring system, along with the overall IT&T/IBC score, please see Annexe A, section 6.

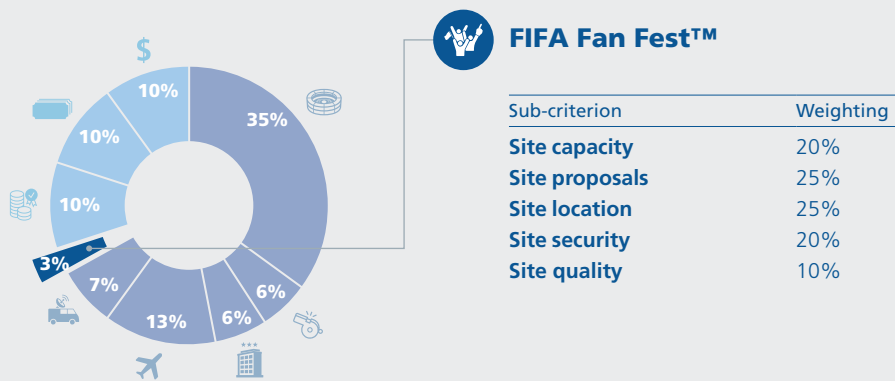
Criterion	Level of risk	Observations/comments
IBC	LOW	<ul style="list-style-type: none"> <li>The proposals put forward meet FIFA requirements, although the plan to use temporary constructions for some areas of the facilities raises some concern in terms of hitting deadlines, meeting international standards (for soundproofing, insulation, etc.) and staying within budget. A 100% permanent facility might prove more cost-effective.</li> </ul>

## 5.2.7 FIFA Fan Fest™

### Introduction

The FIFA World Cup™ attracts fans from all over the world, but only a minority have the opportunity to attend a match in the stadium. Since 2006, FIFA has been organising FIFA Fan Fest™ events in host cities, providing a public screening of all matches combined with cultural entertainment in a safe environment, thus forming an integral part of fans' experience of the tournament.

The FIFA Fan Fest™ criterion contains five key sub-criteria as set out in the table below. Each is weighted as shown in the right-hand column.



### Evaluation

The Morocco 2026 bid has fulfilled the requirement to propose a minimum of two FIFA Fan Fest™ sites for each candidate host city.

All of the locations proposed by the bidder would meet the minimum capacity requirements of 15,000 spectators per venue (or 40,000 in the case of Casablanca, due to the city's proposed hosting of the opening match and final), and generally appear to be positioned in iconic locations (from the Corniche Malabata in Tangier – with an embankment area that could accommodate more than 135,000 spectators – to UNESCO World Heritage Sites including the Place Jemaa el Fna in Marrakesh, the Place Boujloud in Fez and the 17<sup>th</sup> Century Kasbah of Taourirt in Ouarzazate).

Some of these locations have reportedly hosted events similar in magnitude to the FIFA Fan Fest™ (e.g. music concerts, conventions, fairs, etc.), whereas others are large public areas which have not generally hosted events of this scale before. Some, such as the



Corniche Sindibad in Casablanca, are sites which are currently under development, as observed during FIFA’s inspection visit. Some locations are remote from their respective city centres, and the bidder indicated to FIFA that these sites would be supported by dedicated shuttle services. The fact that the majority of the locations are in already well-frequented areas, many of which have been used for public events in the past, is likely to help with the development of strategies to minimise security and commercial risks. Further clarification should be sought, however, in cases where a proposed FIFA Fan Fest™ location may run into potential access issues, for example in Fez, Marrakesh and Meknes.

### Conclusion

In summary, the FIFA Fan Fest™ locations proposed by the Morocco 2026 bid would appear to fulfil most to all of FIFA requirements.

Some of the key risks associated with FIFA Fan Fest™ locations are highlighted below, together with the overall risk rating for the FIFA Fan Fest™ criterion.

For the scores received in respect of the FIFA Fan Fest™ assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 7.

Criterion	Level of risk	Observations/comments
FIFA Fan Fest™	MEDIUM	<ul style="list-style-type: none"> <li>Despite the Morocco 2026 bid having proposed the required amount of FIFA Fan Fest™ sites in generally iconic and sufficiently large locations, there are some areas of concern surrounding the successful operation of the FIFA Fan Fest™ sites on matchdays when games are being played in the same host city as the FIFA Fan Fest™ location. Further evaluation work would need to be done to address any potential traffic, security and spectator-management issues, as well as commercial and brand protection concerns.</li> </ul>

## 5.2.8 Organising costs

### Introduction

The costs associated with organising the FIFA World Cup™ represent one of the key cost drivers in FIFA's overall expenditure. The tournament costs are principally comprised of the following elements:

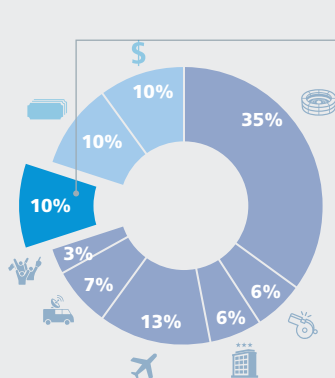
- FIFA's direct organising costs in connection with the tournament;
- the costs relating to the performance of the obligations allocated to the hosting member associations in connection with co-organising the tournament;
- costs resulting from non-refundable or creditable taxes (in the event that no full tax exemptions are granted), including in particular value-added tax, goods and service tax, sales tax and the like.

This reflects FIFA's new operational model for organising the FIFA World Cup™, where FIFA assumes much more control over operations.

FIFA's assessment of each bid is based on an analysis of the bid's projected organising costs – combining the proposed member association's (or associations') expenditure budget and FIFA's forecast organising costs against a baseline figure.

This baseline figure has been based upon the organising costs of the 2018 FIFA World Cup Russia™ with an upward adjustment to account for the new expanded format of the 2026 FIFA World Cup™. Other manual corrections were made as necessary to account for individual requirements or additional operational set-up costs.

The baseline figure totals in the order of USD 1.97 billion. This does not cover any funds for the organising entity (in order to avoid double counting since the obligations of the member association are reflected in the baseline). It also does not cover stadium rental fees which are included as part of the assessment of ticketing revenues.



### Organising costs

#### Evaluation of organising costs

Score	Assessment	Cost level v. baseline
0	<b>very weak</b>	≥ 20% higher cost
1	<b>weak</b>	10%-19% higher cost
2	<b>sufficient</b>	0%-9% higher cost
3	<b>good</b>	0%-9% lower cost
4	<b>very good</b>	10%-19% lower cost
5	<b>excellent</b>	≥ 20% lower cost



*It should be emphasised that FIFA’s contribution to the consolidated event budget is a projected cost estimate and is not yet based on an agreed budget. The initial version of the 2026 FIFA World Cup™ budget will be further defined in a joint exercise involving FIFA and the member association(s) during the initial operational phase, which is due to run until 31 December 2019.*

**Evaluation**

**FIFA’s direct organising costs**

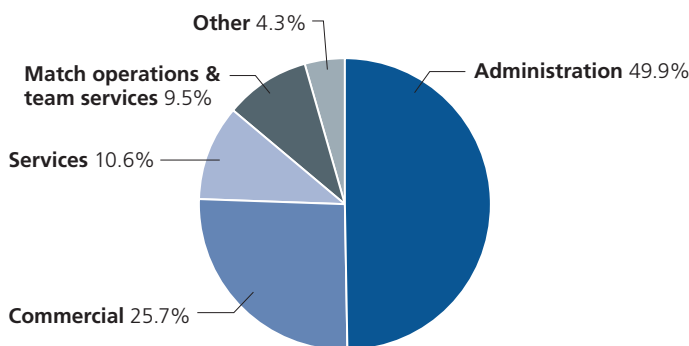
As explained above, FIFA’s contribution to the consolidated event budget is a projected cost estimate developed by FIFA. It is estimated, in the case of the Morocco 2026 bid, that FIFA’s organising costs would be in the order of USD 1.82 billion.

Key cost drivers in the budget include:

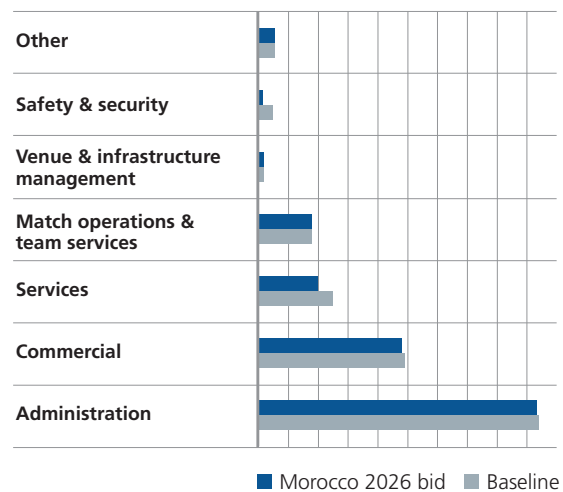
- Commercial (including TV operations)
- Administration (including workforce management)
- Services (including IT&T)
- Team services

A breakdown of these cost drivers is shown below, alongside a general comparison of how the estimates for each cost driver compare with the baseline.

**FIFA’s organising costs**



Overall projected organising costs per area in %



Projected organising costs v. baseline

**Member association budget**

The bidder was required to submit two budget proposals: the first to cover the initial operational phase (from the period of appointment up until the establishment of the 2026 FIFA World Cup™ entity in the host country on 31 December 2019) and the second to cover the remainder of the tournament's life cycle (from 2020 to 2027). Please note that the figures do not include any adjustment for inflation, in order to keep them compatible with the baseline figure, which is based on the organising costs of the 2018 FIFA World Cup™. The general budget parameters provided by the bidder (such as the foreign exchange rate into USD and the inflation rate) appear to be reasonable.

The combined member association expenditure budget (for both of the periods described above) submitted by the Morocco 2026 bid provides approximately USD 52 million towards the overall consolidated event budget. Generally, the budget has been prepared in line with FIFA's expectations and requirements.

Key cost drivers in the budget include workforce management (approximately USD 17 million), safety and security (approximately USD 11 million) and communications (approximately USD 8 million). With respect to workforce management, the bidder's cost assumptions are supported by a detailed staffing plan.

At a high level, the cost items that appear to deviate most from the baseline are:

- **Security** – Budgeted safety and security costs (of USD 11 million) are considered lower than the baseline.
- **Transport** – Budgeted event transport costs are considered lower than the baseline. This could be due, in part, to the compact nature of the bid, with all proposed host cities located within a radius of approximately 550km.

**Costs of non-refundable or creditable taxes**

Given that the Morocco 2026 bid has provided virtually full tax exemption as part of the bid, it is not expected that there will be a cost impact arising from non-refundable or creditable taxes (e.g. value-added tax, goods and service tax, sales tax, etc.).

## Conclusion

Combining the three main aspects described at the start of this section (FIFA’s direct organising costs, the hosting member association’s cost obligations, and any relevant tax costs), it is projected that the overall tournament costs of staging the FIFA World Cup™ in Morocco would be in the order of USD 1.87 billion. This corresponds to a decrease in organising costs of between 0-9% in comparison to the 2018 FIFA World Cup™ baseline.

Some of the key risks associated with the organising costs are highlighted below, together with the overall risk rating for the organising costs criterion.

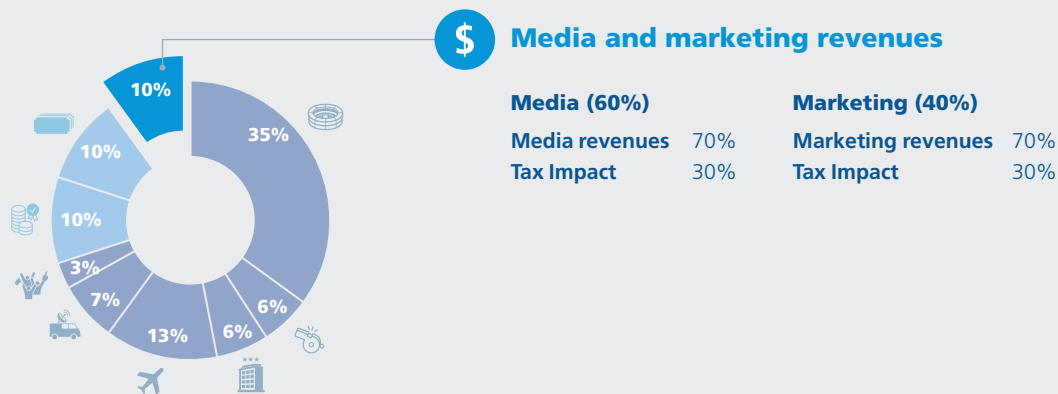
For the scores received in respect of the organising costs assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 8.

Criterion	Level of risk	Observations/comments
Organising costs	MEDIUM	<ul style="list-style-type: none"> <li>While the budget has been generally prepared in line with FIFA's expectations and requirements, there are some risks related to a possible budget overrun as the costs in some areas, especially safety and security (USD 11 million), are considered to be lower than FIFA's baseline.</li> <li>Moreover, the staffing costs submitted appear to be low, based on the involvement of international experts and consultants, as observed by the task force during the bidding process. If this continues, as expected, across all of the projects relating to the fulfilment of the member association's hosting obligations, this could lead to significant additional workforce costs.</li> </ul>

## 5.2.9 Media and marketing revenues

### Introduction

Media and marketing revenues account for approximately 80% of the revenue derived from the FIFA World Cup™. As this evaluation criterion is made up of two distinct components (media revenues and marketing revenues), FIFA has apportioned a weighting to each component from the overall ten percentage points that are available. Based on an assessment of their relative contributions towards total FIFA World Cup™ revenues, media revenues has been weighted 6% and marketing revenues has been weighted 4% of the 10% allocated under the scoring system for the technical evaluation.



Since different levels of tax are imposed in different countries and across countries on a state and/or municipal level, FIFA also has to consider the impact of any tax elements when estimating tournament revenues. The taxes assessed are limited to taxes which are directly related to the respective revenue streams under consideration.

The table below reflects the scoring range to be applied to the analysis regarding tax exemption. For instance, if a bid is adjudged to have provided a full tax exemption, it will receive a score of '5', whereas a bid which is adjudged to have provided a minor tax exemption will receive a score of '1'.

### Tax Exemption Assessment

Score	Explanation
0	No tax exemption
1	Minor tax exemption
2	Limited tax exemption
3	Relevant tax exemption
4	Close to full exemption
5	Full tax exemption

Given the significance of tax-related impacts on the financial results, FIFA will seek to base its calculations upon the net revenue position rather than the gross revenue position, with the tax exemption assessment comprising 30% of the overall score for this criterion.

*In the case of media revenues, bids have been assessed based on the time zones where matches will be played and the anticipated impact of this on the potential global audience for the tournament, which serves as a proxy for the overall potential value of the international media rights from around the world.*

*As a baseline for potential audiences, FIFA has used the total reach figures for the 2014 FIFA World Cup Brazil™. The impact on audiences of the new format (i.e. expansion to 48 teams) is assumed to be constant for both bids, with the assumption of a 10% increase in global audiences as a result of the increased number of teams and matches.*

### Media revenues

Score	Assessment	Audience v. 2014 FWC total reach
0	very weak	-10% or lower
1	weak	-5% to -10%
2	sufficient	0% to -5%
3	good	0% to +5%
4	very good	+5% to +10%
5	excellent	+10% or higher

*With respect to marketing revenues, bids have been assessed based on two components:*

- the time zone impact of where the matches will be played on the potential global audience, this time serving as a measure or indicator of brand exposure for FIFA's commercial programme; and*
- the GDP of the host country (or countries), as an indicator of the purchasing power of the population most naturally engaged by the tournament, influencing the attractiveness and value of both local and global packages.*

*For the purposes of calculating the overall score for marketing revenues, both of these components have been weighted 50:50.*

### Marketing revenues

Score	Assessment	Audience v. 2014 FWC total reach (50%)	GDP global ranking (50%)
0	very weak	-10% or lower	111+
1	weak	-5% to -10%	81-110
2	sufficient	0% to -5%	51-80
3	good	0% to +5%	21-50
4	very good	+5% to +10%	11-20
5	excellent	+10% or higher	top 10

## Evaluation – media revenues

### Revenue evaluation

Based on FIFA's analysis, Morocco's location within the time zone of UTC+1 would help bring about an expected increase in global television audience reach of approximately 2.9% when compared to the 2014 FIFA World Cup Brazil™. This is without yet considering the assumed additional increase of 10% expected from the increased number of teams and matches at the expanded 2026 edition. Taking both these factors into consideration produces an increase in projected global television audience reach of approximately +12.9%.

The basis for the above projection is set out in the table below. The relevant figures relate to the columns concerning the baseline (from the 2014 FIFA World Cup™) and the projected figures for the Morocco 2026 bid. The table also shows figures for the 2010 FIFA World Cup South Africa™, and a comparison between the figures for the 2010 and 2014 editions. This has been included to give an indication of the figures achieved in a similar time zone (UTC+2) to that of Morocco. The analysis suggests that the time zones for the African region tend to perform more strongly in the larger Asia/Oceania region, offsetting the weaker performance in the Americas region.

Region	2014 FWC (UTC-3)	2010 FWC (UTC+2)	Difference 2014 compared to 2010	Morocco 2026 bid projection (UTC+1)
EMEA	802,314,332	810,079,859	-7,765,527	807,491,350
Americas	558,130,011	514,893,087	43,236,924	529,305,395
Asia & Oceania	770,254,252	897,354,805	-127,100,553	854,987,954
<b>TOTAL</b>	<b>2,130,698,597</b>	<b>2,222,327,751</b>	<b>-91,629,154</b>	<b>2,191,784,700</b>
<b>Expected Morocco 2026 audience compared to 2014 FIFA World Cup™</b>				<b>+2.9%</b>
<b>Expected audience compared to 2014 FIFA World Cup™ including impact of 48-team tournament</b>				<b>+12.9%</b>

Comparison of 20-minute TV audience reach for the 2010 FIFA World Cup™ and the 2014 FIFA World Cup™ with projections for the 2026 FIFA World Cup™ if the Morocco 2026 bid were selected.

As noted above in the methodology, this appraisal of commercial revenues from media rights sales has been completed using TV audiences as a proxy for attractiveness to potential media rights licensees (and therefore revenue) on a global basis. It is noteworthy that FIFA already has a commercial agreement in place for rights in certain territories for 2026 (including potential bonus payments from some North American media rights licensees, as has been reported). As such, FIFA has relative certainty of such revenues from these territories, whereas in other territories the rights remain to be sold.

**Tax impact**

As presented in the Annexe C to this report, the relevant government guarantee was submitted without any deviation from the FIFA template. Provided this is implemented, it can be assumed that FIFA's media revenues related to the 2026 FIFA World Cup™ would benefit from a full tax exemption.

**Evaluation – marketing revenues****Revenue evaluation**

The time zone impact of the Morocco 2026 bid has been calculated on the same basis as for the media revenues component, this time serving as a measure or indicator of brand exposure for FIFA's commercial programme.

In order to calculate the GDP score, FIFA has used the GDP ranking of the host country, using the World Bank figures from 1 March 2018 (and given in USD, not adjusted for purchasing power parity). Morocco's GDP of just over USD 103 billion places it 58<sup>th</sup> in the GDP global ranking.

**Tax impact**

As presented in the Annexe C to this report, the relevant government guarantee was submitted without any deviation from the FIFA template. Provided this is implemented, it can be assumed that FIFA's marketing revenues related to the 2026 FIFA World Cup™ would benefit from a full tax exemption.

## Conclusion

In relation to media revenues, based on the assessment undertaken, it is estimated the Morocco 2026 bid would obtain a projected global audience reach which is more than 10% above the baseline figure of the 2014 FIFA World Cup Brazil™. With regard to the marketing revenues, this same measure is also applied, along with the additional factor of GDP ranking (as an indicator of the purchasing power of the population most naturally engaged by the tournament), with the Morocco 2026 bid falling within the 51<sup>st</sup>-80<sup>th</sup> band in the latest GDP global ranking. In terms of tax impacts on both revenue streams, the Morocco 2026 bid has been assessed as providing a full tax exemption and excellent tax environment.

Some of the key risks associated with media and marketing revenues are highlighted below, together with the overall risk rating for the media and marketing revenues criterion.

For the scores received in respect of the media and marketing assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 9.

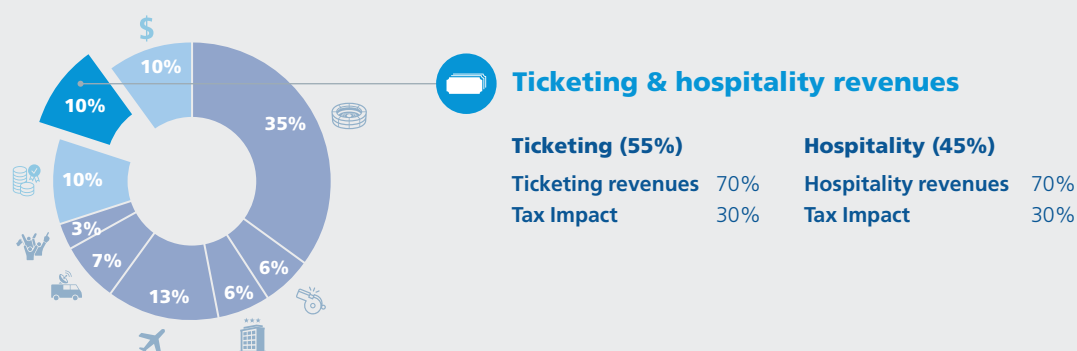
Criterion	Level of risk	Observations/comments
Media and marketing	LOW	<ul style="list-style-type: none"> <li>Morocco's advantageous location in terms of its proximity to Europe and the key TV markets for football is expected to produce an increase in media and marketing revenues compared to the baseline figure calculated using revenues from the 2014 FIFA World Cup Brazil™.</li> <li>Restrictions to the schedule due to weather and/or climate are likely in some of the proposed host cities, which could result in some matches taking place outside the most desirable time slots for TV viewing. There is also less flexibility in this respect due to the single time zone.</li> <li>The attractiveness of local and global marketing rights is affected by the purchasing power of the population most naturally engaged by the tournament (i.e. the host country/countries). An economic crisis leading to a significant impact on the national economy would therefore have an adverse effect on the marketing value of the tournament. Such events are difficult to predict, however, and the likelihood is considered to be low. Nevertheless, the risk is higher when a single host is involved as there is no diversification of the risk exposure.</li> </ul>



## 5.2.10 Ticketing and hospitality revenues

### Introduction

Along with media revenues and marketing revenues (assessed in the previous section), ticketing and hospitality revenues also represent important revenue streams generated by the FIFA World Cup™, with FIFA using these funds to finance its subsidies and contributions to the host member association(s), as well as to finance its statutory activities and obligations.



Ticketing and hospitality revenues account for 10% of each bid's final score under the technical evaluation. As these ten percentage points are shared across two distinct components (ticketing revenues and hospitality revenues), a weighting system has been used, based on an assessment of each component's relative contribution towards FIFA World Cup™ revenues as a whole. As a result of this assessment, ticketing revenues will account for 5.5% of each bid's overall score under the technical evaluation, with hospitality revenues accounting for 4.5%, corresponding to a 55:45 split between the two components.

Baseline figures are used to assess both components, with forecast revenues for the 2026 FIFA World Cup™ being compared against the projected ticketing revenues and hospitality revenues for the upcoming 2018 FIFA World Cup Russia™ (adjusted to take into account both the expanded format of the 2026 edition and inflation), as shown below.

### Ticketing

Score	Assessment	Specified revenue v. 2018 FWC projected
0	very weak	-30% or lower
1	weak	-15% to -30%
2	sufficient	0% to -15%
3	good	0% to +10%
4	very good	+10% to +20%
5	excellent	+20% or higher

### Hospitality

Score	Assessment	Specified revenue v. 2018 FWC projected
0	very weak	-30% or lower
1	weak	-15% to -30%
2	sufficient	0% to -15%
3	good	0% to +10%
4	very good	+10% to +20%
5	excellent	+20% or higher

*In the case of ticketing, FIFA's assessment of each bid's revenue is based on an analysis of the net number of purchasable tickets (calculated by taking the gross stadium capacities for all the matches to be played at the tournament and then subtracting the expected number of 'seat kills', as well as media, VIP, complimentary and contingency seats).*

*The inventory of purchasable tickets is then categorised according to the type of seat, ticket price and location within the stadium. The majority of seats are divided into four price categories, Category 1 being the most expensive and Category 4 the most affordable. Skybox and Business Seats are also included, based on the configurations of the proposed stadiums.*

*Further factors taken into account when assessing likely ticket revenues include the demography of the football fan base in the candidate host country (or countries) and neighbouring countries, and the convenience of geographical mobility.*

*It should also be noted, that due to the direct link between the ticketing revenue potential of a stadium and the stadium rental fees requested, projected stadium rental fees have been deducted from such projected ticketing revenues.*

*Finally, it is important to note that the bids are assessed based on their projected revenues, as indicated in the bids submitted (each bidder is required to submit a bid information template estimating ticketing revenues, with the template also taking into account hospitality revenues). However, FIFA also conducts its own independent analysis to verify the figures stipulated (based on stadium capacities, ticket categorisations and hospitality options). Should either or both figures provided differ by more than 10% from the figures derived by FIFA, then FIFA's figure (or figures) shall prevail and be used as the basis for the calculation of the bid's score.*

*When it comes to hospitality, FIFA's assessment of the projected hospitality revenues for each bid has been guided by an analysis of the likely hospitality capacity at the proposed stadiums, the average price of hospitality packages and the strength of the hospitality market in the candidate host country (or countries).*

*As the strategic direction of the hospitality business model will only be set following the selection of the host country (or countries), historical data analysis from previous FIFA World Cup™ hospitality programmes has been used to forecast likely future performances. These have then been applied to produce a projection of hospitality revenues, which has also taken into account factors such as: the Morocco 2026 bid's geographical proximity to European markets; Morocco's economic position; and the strength of the country's hospitality sector.*

*In attempting to compare projected hospitality revenues between a 64-match tournament (the 2018 FIFA World Cup Russia™) and the 80-match 2026 FIFA World Cup™, it is worth bearing in mind that the number of prime matches (including quarter-finals, semi-finals and the final) will remain unchanged, with the increased number of matches affecting only the group stage and the new round of 32 stage of the competition. The increased number of matches has been applied to the baseline figures from the 2018 FIFA World Cup Russia™ to ensure a fair comparison with the 2026 FIFA World Cup™ projections put forward by each bidder.*

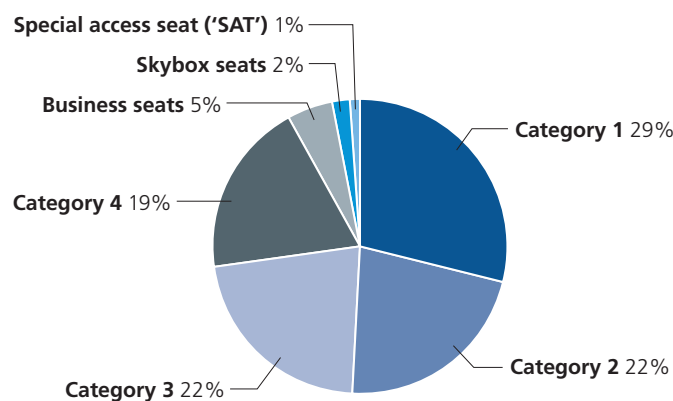
Any potential tax impact is calculated using the same methodology explained in the previous section (“Media and marketing revenues”), although the tax impact score itself may vary from that applied to the media and marketing revenues due to the fact that taxes are only considered if they are directly related to the respective revenue streams under consideration.

## Evaluation – ticketing revenues

### Revenue evaluation

The Morocco 2026 bid has submitted a projection of 3.8 million purchasable tickets across 80 matches, with the ticket category split as shown below.

#### Morocco 2026 bid – ticket category allocation



The bidder has forecast a 90% overall attendance at each game. This would equate to 3,456,175 tickets being sold, out of the total number of 3.8 million tickets available.

The proposed price categories for the top three categories would start at USD 125, with tickets in the lowest category (Category 4) starting at USD 27 for local citizens, representing 19% of the overall allocation. The bidder has provided FIFA with a pricing grid based on the capacities of the stadiums and their usage within the proposed match schedule, and also drawing on average ticket prices for comparable domestic and international events. In this respect, it is worth noting that the bidder has indicated that the proposed USD 27 price for Category 4 tickets corresponds to the highest ticket price currently charged for national team matches at Casablanca’s Stade Mohammed V.

Combined with the forecast number of ticket sales, the bid has projected total gross ticketing revenues in the order of USD 785 million.

However, given the relatively low purchasing power data, the currently low average attendance for domestic league matches, and other relevant factors, the task force considered that a lower projection would be more appropriate. FIFA's analysis indicates a more modest ticketing revenue projection, closer to the range of USD 690 million. This assumes a sell rate of approximately 70%, in line with the rates achieved in respect of the 2010 FIFA World Cup South Africa™. In terms of average ticket price, as alluded to above, the price proposed for Category 4 tickets is consistent with the highest ticket price for national team matches, which suggests that most of the domestic market would be expected to consume such tickets, potentially requiring the re-categorisation of the stadium to achieve full attendances, also reducing proportions for high ticket categories, as was the case with the 2010 FIFA World Cup™ South Africa. That said, it should be noted that Morocco is located within a three-hour journey by air of most major European cities and the bidder expects fans from Africa and the Middle East to also attend in significant numbers.

With respect to projected stadium rental fees, the Morocco 2026 bid has guaranteed that all venues (stadiums, training facilities, etc.) will be provided at no cost, and therefore no deduction from the projected ticketing revenues is required.

#### **Tax impact**

As presented in the Annexe C to this report, the relevant Government Guarantee was submitted without any deviation from the FIFA template. Provided that this is implemented, it can be assumed that the tax environment would afford very good protection for ticket sales, with FIFA not expected to endure any material tax costs other than tax costs explicitly accepted under the guarantee.

### **Evaluation – hospitality revenues**

#### **Revenue evaluation**

In calculating the potential hospitality revenues of the Morocco 2026 bid, FIFA has considered the available inventory of tickets and hospitality packages, the strength of the domestic and international markets (taking into account geographical considerations) and the country's economic position. FIFA's combined assessment of these factors has then been compared to historical data derived from previous FIFA World Cup™ hospitality sales, including the 2010 edition of the tournament hosted in Africa.

Taking these factors into account, FIFA has estimated that total gross hospitality revenues would be in the order of USD 380 million.

#### **Tax impact**

As presented in the Annexe C to this report, the relevant Government Guarantee was submitted without any deviation from the FIFA template. Provided that this is implemented, it can be assumed that FIFA's hospitality revenues related to the 2026 FIFA World Cup™ would benefit from a full tax exemption.

## Conclusion

In relation to ticketing revenues, it is projected that the Morocco 2026 bid will generate ticketing revenues in the order of USD 690 million, representing an anticipated increase in ticketing revenues of between 0-10% in comparison to the baseline of 2018 FIFA World Cup Russia™ revenue projections. When it comes to hospitality, however, the projected revenues of approximately USD 380 million would constitute a 22% decrease in comparison to the baseline of the 2018 FIFA World Cup Russia™. As with the media and marketing revenues, the tax impact on both revenue streams for the Morocco 2026 bid has been assessed as providing a very good to excellent tax environment.

Some of the key risks associated with ticketing and hospitality revenues are highlighted below, together with the overall risk rating for the ticketing and hospitality revenues criterion.

For the scores received in respect of the ticketing and hospitality assessment as per the technical evaluation and the approved scoring system, please see Annexe A, section 10.

Criterion	Level of risk	Observations/comments
Ticketing and hospitality	MEDIUM	<ul style="list-style-type: none"> <li>In terms of ticketing revenues, the evaluation is based on largely non-existing stadiums which project seating capacities upon which the revenue calculation is based.</li> <li>Regarding hospitality revenues, external hospitality, which is to be located in temporary facilities, would be a very-cost intensive exercise, which could reduce overall margins on hospitality.</li> </ul>

## 5.3 RISK ASSESSMENT

### 5.3.1 Legal risks

#### **Government support documents**

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 (or host countries) and the proposed host cities.

As a condition for their appointment to co-organise the tournament together with FIFA, the bidders are required to engage and secure the full support of the government authorities at federal, state and municipal level in the respective host country (or host countries).

To that end, as part of their bids, the bidders are asked to secure a number of government support documents, which are documents provided by the governments or other competent local, regional or national governmental authorities of the bidder countries. These include the following documents:

- (i) Government Declaration
- (ii) Government Guarantees
- (iii) Government Legal Statement
- (iv) Host City Agreements and
- (v) Host City Declarations

In relation to the Government Guarantees (point (ii) above), bidders are required to provide FIFA with guarantees in respect of the following subject matters:

- Government Guarantee #1: visas, permits, immigration, check-in procedures
- Government Guarantee #2: work permits and labour law
- Government Guarantee #3: tax exemption and foreign exchange undertakings
- Government Guarantee #4: safety and security
- Government Guarantee #5: protection and exploitation of commercial rights
- Government Guarantee #6: IT&T
- Government Guarantee #7: waiver, indemnification and other legal issues

For a detailed explanation of the Government Guarantees, please consult the overview document contained in the “Guide to the Bidding Process for the 2026 FIFA World Cup™”, published by FIFA in November 2017.

### Contractual hosting documents

As previously mentioned in section 4.2.1 of this report, these refer to the binding and underlying legal framework between FIFA and the relevant stakeholders (i.e. governments, authorities of stadiums, training sites, airports, etc.) in connection with hosting and staging the tournament, and define in detail the respective rights and obligations of the parties involved.

More specifically, these include the following documents:

- Hosting Agreement
- Host City Agreements
- Host City Declarations
- Stadium Agreements
- Training Site Agreements
- Airport Agreements
- Legal Opinions

FIFA has carried out, with the support of outside expertise, an assessment of the legal risks relating to both bids. This builds on the work contained in the compliance assessment (as described in section 5.1 of this report), and also takes into account any additional risks that came to light during the risk assessment.

The resulting risk assessments for the Morocco 2026 bid are set out below. A summary of the compliance assessment findings in relation to the Template Documents submitted by the bidder can be found in Annexe B.

Criterion	Level of risk	Observations/comments
Overall legal risk – government support	LOW	<ul style="list-style-type: none"> <li>• All Government Guarantees and the Government Declaration were provided in full compliance with the FIFA templates.</li> <li>• By letter dated 17 April 2018, FIFA asked the Bidder for further information in relation to the legislative acts to be enacted in order to implement all Government Guarantees. On 27 April 2018, the Head of Government of Morocco confirmed that all necessary legislative acts will be enacted by no later than 31 May 2021.</li> <li>• In addition sixteen supplementary support documents were provided by the Government and governmental agencies, partially resulting in binding and enforceable undertakings relating to, amongst others, the financing of infrastructure, stadium quality and construction and accommodation.</li> </ul>
Overall legal risk – contractual hosting documents	LOW	<ul style="list-style-type: none"> <li>• The Hosting Agreement, Host City Agreements, Stadium Agreements, Training Site Agreements and Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates.</li> <li>• In addition thirteen supplementary support documents were provided by private entities, partially resulting in binding and enforceable undertakings relating to the accommodation operation for the FIFA World Cup.</li> </ul>

## 5.3.2 Vision, legacy and host country information

### Hosting vision

The Morocco 2026 bid describes a hosting vision for the 2026 FIFA World Cup™ which has been aligned with the Moroccan government's own plans to use sport, and football in particular, as a means to promote national unity and cohesion, as well as using the opportunity of hosting the tournament to accelerate "much-needed new social and infrastructure projects".

The hosting concept is based upon the use of 14 stadiums in 12 host cities, as part of a "highly compact" overall plan which would see all matches taking place within a single time zone and with relatively short travel times for the teams and their supporters. The Bid Book claims that the environmental impact would be lower than that of the 2014 FIFA World Cup™, despite the tournament's expansion to 48 teams.

Morocco's "sweet spot location", at the meeting point of Africa and Europe, is emphasised by the bidder, who promises memorable locations for fans, maximum value for commercial partners, media and broadcasters, as well as optimal Mediterranean weather for teams and referees. The bidder estimates that around 60% of the countries whose teams will be participating in the 2026 FIFA World Cup™ will be within three hours' time difference of Morocco.

The bid also emphasises Morocco's passion for football, with two million people across the country said to regularly play the game. The Bid Book points out that Morocco's national team (the *Atlas Lions*) was the first African side to qualify for the FIFA World Cup™ finals, in 1970, and the first to reach the tournament's second round, in 1986. The bidder also cites Morocco's hosting of this year's African Nations Championship (CHAN) as evidence of football's popularity in the country, with total ticket sales of more than 500,000 comfortably surpassing the previous record of 297,000 tickets sold for the South Africa 2014 edition.

### Legacy

The Morocco 2026 bid has aligned its legacy plans for the tournament with both the national government's strategic priorities towards 2030 (the five pillars of which are: young people, sports, regional development, sustainability, and leadership in driving pan-African cooperation) and the Moroccan Football Association's newly launched strategy for growing the game.

The legacy plans are divided into three main aims: to boost football development at every level; to support Morocco's transition to a green and inclusive economy; and to play a key role in the country's economic development via the accelerated development of non-sporting infrastructure.



In terms of football development, the Morocco 2026 Bid Book says that hosting the FIFA World Cup™ would provide the impetus for long-awaited investment in the men's and women's game across all age categories, with the goal of re-establishing Morocco as one of the powerhouses of African football. Targets include the building of 100 new football pitches (in addition to the 100 already under construction), doubling the number of registered players to a total of 150,000 by 2030, also doubling the number of female players by 2030, and increasing the number of qualified coaches to 2,500 by 2030.

After the tournament, the bid plans to use 20 Team Base Camps and Venue-Specific Training Sites as training centres and academies for professional clubs, while another 11 have been earmarked for conversion into regional football centres. A planned International Centre of Excellence in Casablanca would also be used to enable a transfer of knowledge and experience from hosting the FIFA World Cup™ to other African nations that are aspiring to host major sporting events.

The bid also emphasises its use of a 'Legacy Modular Stadium (LMS)' concept, which would see six new stadiums built in a way that allows them to be scaled down in size after the tournament. The intention is to thereby limit investment costs and ensure a sustainable post-event legacy that is better tailored to local community and football needs. During FIFA's inspection visits, the bidder confirmed, however, that no decision has yet been taken as to where the dismantled modular stadium elements will end up.

When it comes to environmental legacy, the Morocco 2026 Bid Book sets out a series of initiatives and pledges from awareness-raising activities and stakeholder engagement plans in the early stages of preparations through to sustainable construction plans for the stadiums. The latter would be powered, along with the academies and training sites, by 100% clean and renewable energy. It is planned that these sustainability standards would then be passed on post-tournament to other industries including construction and tourism, and to other African countries, via the International Centre of Excellence.

Regarding wider economic development, the bidder says that hosting the FIFA World Cup™ would allow Morocco to showcase its development to a global audience, unlock new investments and accelerate new infrastructure and development projects to further improve the living standards of all Moroccans. The Bid Book forecasts a positive economic impact of more than USD 2.7 billion for the national economy, with more than 110,000 jobs created across multiple sectors. The bid documentation also lists examples of non-sporting infrastructure that would be accelerated by Morocco's hosting of the FIFA World Cup™, including the Marrakesh-Ouarzazate tunnel, a high-speed rail development on the new Marrakesh-Agadir line, and new tram and bus extensions in Rabat, Casablanca and Tangier.

A Legacy Executive Group (LEG) has been set up within the Moroccan Football Association with the remit to ensure implementation of the various legacy programmes and initiatives.

## Bidding country and candidate host cities

### General country information

Morocco has a population of 34.9 million, 30% of which is aged between 15 and 29. Located just 14km from the coast of Spain and within a three-hour flight from most European capitals, the country has a time zone of UTC+1 during the summer months and has two official languages: Arabic and Amazigh (Berber language). French and Spanish are also widely spoken.

The Moroccan national football team, nicknamed the *Atlas Lions*, has qualified for the FIFA World Cup™ five times (including the 2018 FIFA World Cup Russia™) with its best result coming in 1986, when it reached the knockout stages before losing to eventual runners-up West Germany.

Morocco is a democratic, parliamentary and social constitutional monarchy, led by His Majesty King Mohammed VI. His Majesty the King appoints the Head of Government from within the political party that wins the legislative elections.

Economically speaking, Morocco has experienced significant growth and sustained economic development over the last 15 years. Since 2003, major structural reforms to liberalise and modernise key strategic sectors have helped the economy to double in size. Tourism numbers have also doubled in that time span, with the country hosting 11.3 million visitors in 2017.

### Proposed host cities

The 12 candidate host cities for the 2026 FIFA World Cup™ are Casablanca, Marrakesh, Agadir, Tétouan, Meknes, El Jadida, Nador, Rabat, Ouarzazate, Tangier, Fez and Oujda. Each candidate host city is located within a 550km radius of Casablanca, the country's focal point for the tournament and main international gateway. Generally, Morocco's climate is moderate, but in the interior parts of the country the temperatures can be more extreme during the months of June and July – with temperatures in Marrakesh and Ouarzazate reaching 37°C and 38°C respectively in the middle of the afternoon during the month of July. Peak average temperatures in Fez, Meknes, Nador and Oujda also surpass 30°C in July.

### Main public holidays

The main religious public holidays in Morocco are fixed according to the Islamic calendar. In 2026, the month of Ramadan will run from 18 February to 19 March in the Gregorian calendar and will therefore not coincide with the tournament. The Eid al-Adha holiday and the Islamic New Year are both scheduled to take place in the run-up to the tournament (in May and June respectively), but are not expected to have any major impact on operations due to their short durations.

**Previous sporting events**

Morocco has hosted a number of international football tournaments in recent years, including the FIFA Club World Cup (in both 2013 and 2014), this year's African Nations Championship (CHAN) and the 2011 CAF U-23 Championship. It has also hosted Africa's continental championship, the Africa Cup of Nations, but not as recently (in 1988). Annual international tournaments held in Morocco include the Grand Prix Hassan II tennis tournament (part of the ATP World Tour 250 series) and the Hassan II Golf Trophy, which has been part of the PGA European Tour since 2010.

### 5.3.3 Security, medical and event-related matters

#### Security and safety

The Morocco 2026 bid addresses most of the security- and safety-related activities and site strategies required for hosting an event of the magnitude of the FIFA World Cup™, although the documents focus almost exclusively on security with fewer specific references to safety. The security and safety arrangements relating to the main competition-related events (Preliminary Draw, Final Draw, FIFA World Cup™ Team Workshop, and FIFA Congress) have also not been specifically addressed, and further clarification would be required if Morocco were appointed as host of the 2026 FIFA World Cup™.

FIFA's new structure for managing the FIFA World Cup™ has been integrated and taken into consideration in the proposal.

Regarding the information provided by the bidder in relation to stadiums, more details would have been welcome on the safety standards at the proposed stadiums and the occupational competence of the safety-management personnel. Further details would also be welcome concerning the stadiums' security and safety structure (e.g. security perimeters, influence of safety considerations on stadium plans, etc.).

The bidder has indicated that sports-related violence has been an area of dedicated focus by the authorities in Morocco for more than a decade, since the emergence of the country's first groups of 'ultra' fans. The bid also states that Morocco's specialist Sports Security Division, set up in 2013 under the oversight of the Ministry of the Interior, has "played an important role in bringing ... football-related violence largely under control at a domestic level". However, recent incidents at the FIFA Club World Cup 2013, FIFA Club World Cup 2014 and, more recently, the African Nations Championship (CHAN) 2018 would suggest that fan behaviour and related police responses may still be areas of concern. Further information would be needed on how the country plans to deal with or, ideally, prevent such incidents from recurring.

The bidder has also set out the planned security structure for the tournament along with the various coordination levels and delineations of responsibility between private and public security in stadiums. It was not completely clear, from the information provided, who would have the ultimate operational responsibility for managing stadium security and safety, including crowd management, stewarding, etc., and clarification would therefore be needed on this point.

Overall, the Morocco 2026 bid has identified many of the main issues that need to be addressed in terms of security, but detailed plans would still need to be developed, particularly for the individual areas of concern mentioned above.

Criterion	Level of risk	Observations/comments
Security and safety	MEDIUM	<ul style="list-style-type: none"> <li>• Further information would be required in terms of safety standards in stadiums, including occupational competence of safety management personnel, as well as confirmation of staffing numbers.</li> <li>• Some recent incidents have raised questions about the levels of understanding and application of safe capacities, access control and crowd management by stadium and policing authorities. This would need to be monitored if Morocco were appointed as host.</li> <li>• Further clarification would also be required in respect of the ultimate operational responsibility for managing stadium security and safety, including crowd management, stewarding, etc.</li> </ul>

### Health and medical

Based upon the information provided by the bidder and additional information gathered by FIFA, there is a clear indication that the Morocco 2026 bid is fully committed to providing the demanded medical infrastructure outlined in the bidding requirements. It is worth noting that the Moroccan government is also planning a major healthcare development programme, with a financial investment of USD 900 million, to upgrade the country's medical infrastructure.

FIFA's assessment of Morocco's current medical services found that the country has a number of good-quality private hospitals and clinics. These vary in the level of care offered, however, and are mainly located in the larger cities – particularly Casablanca, Marrakesh and Rabat. Doctors are well trained (often in France and North America), but the standard of nursing care is generally lower. This limits the type and extent of medical treatment that should be undertaken in Morocco, with the most complex cases potentially requiring international evacuation.

In general, French and Arabic are the principal languages spoken at Morocco's medical facilities. English is not spoken by all medical staff and the language barrier for non-French/Arabic speakers presents a certain risk. Private ambulance services are available for emergency cover, but additional ambulances would need to be made available in order to provide sufficient levels of cover for the hosting of a FIFA World Cup™.

From a tournament-specific point of view, it is worth pointing out that Morocco hosted the African Nations Championship (CHAN) earlier this year and that medical services in all four of the host cities (Casablanca, Marrakesh, Agadir, Tangier) were assessed as being good. In terms of playing conditions, care would need to be taken to minimise the risk of matches being played in overly high temperatures, particularly in cities where daytime temperatures regularly top 32°C (e.g. Ouarzazate, Marrakesh and Fez).

Should Morocco be selected to host the 2026 FIFA World Cup™, more detailed information would be welcome in terms of planned solutions to the concerns raised above.

Regarding anti-doping measures, FIFA has confirmed that the Morocco 2026 bid is compliant with the requirements set by the World Anti-Doping Agency.

Criterion	Level of risk	Observations/comments
Health and medical	MEDIUM	<ul style="list-style-type: none"> <li>The Morocco 2026 bid provides for generally high-quality medical care, although international-standard specialist care is mainly available in the larger cities only.</li> <li>Medical care in the country could be further enhanced by a planned major healthcare development programme, with a total investment of USD 900 million, though a review of the full details would be required.</li> <li>Care would need to be taken to reduce the risk of matches being played in overly high temperatures, for example by avoiding early afternoon kick-offs in cities where daytime temperatures regularly exceed 32°C.</li> </ul>

## Volunteers

The Morocco 2026 bid plans to recruit and train 20,000 volunteers who, along with other stakeholders, will be responsible for implementing the bid's 'Ibtissam' (Arabic for 'smile') visitor welcome programme.

The bidding documentation shows a good understanding of the role and importance of volunteers, as well as the distinction between event-related volunteers and host city volunteers, which is a common distinction at FIFA World Cups™. Indications are also provided in terms of the planned funding for the volunteer programme, but further information would be helpful in terms of budget allocation details, for example distinguishing between staffing costs and other operational costs.

The Bid Book also points towards Morocco's successful experience with volunteer programmes (albeit on a smaller scale) during the 2013 and 2014 editions of the FIFA Club World Cup as well as during this year's African Nations Championship.

Volunteer recruitment will initially focus on the country's young people (with 30% of Morocco's population being aged between 15 and 29), but will not be exclusive to this age group. The volunteering experience is seen as a means of developing skills – in sectors including hospitality, security, management and customer relations – and will offer an official 2026 Volunteer Programme diploma that can be used to apply for jobs or academic courses.

The volunteer programme is also aligned with the bid's hosting and human rights strategy, and commits to a number of diversity and equality measures – including full gender equality, a pledge to have at least five per cent of volunteer places awarded to people with disabilities and the integration of people from disadvantaged groups. The bid documentation also outlines a clear life cycle for the volunteer programme, from promotion and recruitment to training, operations and legacy.

The Bid Book emphasises that international volunteers will also be welcomed into the programme, with a particular focus on recruiting volunteers from other African countries. The stated aim of this is to help build knowledge on sport and football event organisation across the continent. The bidder confirmed to FIFA during the bid clarification process that special provisions related to volunteering would be included in the tournament-related legal package that is due to be adopted by May 31 2021. This would cover both Moroccan and international volunteers, and is intended to create a legal framework that would promote volunteerism throughout the country beyond the lifespan of the 2026 FIFA World Cup™, in line with the Moroccan government’s ‘National Youth 2030 Strategy’.

In summary, the Morocco 2026 bid has clearly understood the importance of volunteers for the overall success of a FIFA World Cup™. The bid sets out a vision that recognises the mutual benefits of volunteering – for the event and the wider sports community on the one hand, and the volunteers themselves on the other (in terms of their personal and professional development, as well as the overall experience of volunteering at a FIFA World Cup™). Should the Morocco 2026 bid be selected to host the 2026 FIFA World Cup™, further details would be required, however, to clarify budget allocation, including the split between salaries and other operational costs.

Criterion	Level of risk	Observations/comments
Volunteers	LOW	<ul style="list-style-type: none"> <li>• The bid shows a good understanding of the role and importance of volunteers.</li> <li>• The bidder intends to recruit a 20,000-strong volunteer workforce, with an emphasis on young Moroccans as well as international volunteers from other African countries.</li> <li>• Further details are required in terms of budget allocation.</li> </ul>

### Communication, PR and event promotion

The Morocco 2026 bid says it will develop a “360-degree” communication, PR and event promotion strategy for its proposed staging of the 2026 FIFA World Cup™, with the intention of showcasing the best of football and of Morocco.

The bid lists four main objectives: maintaining high levels of public enthusiasm in the eight years leading up to the competition; creating the conditions to engage with the largest possible audience; promoting the common values of FIFA and the 2026 FIFA World Cup™; and ensuring financial success, particularly around ticketing and the sponsorship programme.

The proposal submitted by the Morocco bid provides a concise overview of the media platforms and targets to be considered in the run-up to the tournament. It also includes some original online and offline proposals for overall awareness-building and stakeholder engagement in Morocco and abroad within the scope of a pre-defined activation timeline. However, some of the ideas suggested in the concept do not seem proportionate in terms of their potential impact, particularly outside Morocco.

Key communication issues have been identified within the risk map set out in the Bid Book. Nonetheless, the issues list – and related mitigation measures – does not seem to be exhaustive. Some additional issues linked to the organisation of the FIFA World Cup™ in Morocco, such as the communication around the legacy planning in the host country, are only marginally tackled.

Criterion	Level of risk	Observations/comments
Communication, PR and event promotion	LOW	<ul style="list-style-type: none"> <li>The bid sets out clear objectives and provides a concise overview of its main media targets in the run-up to the tournament.</li> <li>Proposals for awareness-building and stakeholder engagement are strong, but potentially overestimate their likely impact, especially outside Morocco.</li> <li>Further work will be required to identify potential issues – and devise related mitigations.</li> </ul>

### Competition-related events

The Morocco 2026 bid proposes a total of seven potential locations spread across four of the candidate host cities for the main competition-related events (Preliminary Draw, Final Draw, FIFA World Cup™ Team Workshop and FIFA Congress), with two venues proposed for each event, as set out below. The Office des Foires et Expositions in Casablanca is proposed as a venue for both the Final Draw and FIFA Congress:

<b>Preliminary Draw:</b>	Rabat (Grand Théâtre) or Marrakesh (Palais des Congrès Mövenpick)
<b>Final Draw:</b>	Marrakesh (Marrakesh Convention and Exhibition Centre) or Casablanca (Office des Foires et Expositions)
<b>FWC Team Workshop:</b>	Agadir (Palais des Congrès d'Agadir) or Marrakesh (Palais des Congrès de la Palmeraie)
<b>FIFA Congress:</b>	Casablanca (Palais des Congrès de la Marina or Office des Foires et Expositions)

In terms of the current status of the proposed venues, it is understood from FIFA's inspection visit that four of the seven locations (Marrakesh Convention and Exhibition Centre, Rabat's Grand Théâtre, the Palais des Congrès in Marrakesh and Casablanca's Palais des Congrès de la Marina) are either planned or under construction. The Office des Foires et Expositions in Casablanca already exists, but requires the building of a planned extension which is due for completion in 2022.

All of the sites proposed are described in the bid as being close to both the airports and to the relevant hotels, which is advantageous in terms of travel arrangements for the events. In addition, the sites put forward for the Preliminary Draw, Final Draw and FIFA World Cup™ Team Workshop would all appear to satisfy the gross space and capacity requirements. The bidding documentation does not provide details for factors such as stage and backstage facilities, commercial display areas, broadcast compound and media facilities, or on the amount of temporary installations that will be required. Inspections would therefore be necessary to approve and select the various venues, were the Morocco 2026 bid to be successful.



The FIFA World Cup™ Team Workshop is traditionally a more relaxed affair with fewer requirements and less media-related demands for what is essentially a knowledge-exchange meeting for the participating member associations. Both of the proposed sites would appear to meet the requirements for this event, although, again, a proper inspection would be necessary to confirm this, should Morocco be chosen to host the 2026 FIFA World Cup™.

Of the two options in Casablanca put forward for hosting the FIFA Congress, one (the Palais des Congrès de la Marina) is considered too small to stage the FIFA Congress and does not therefore meet the necessary requirements. The second option, the Palais des Office des Foires et des Expositions, is large enough, with an exhibition space of 21,000m<sup>2</sup>, which is in fact far in excess of requirements. Detailed plans would therefore be required to show how this area could be divided into separate rooms for the FIFA Congress.

Criterion	Level of risk	Observations/comments
Competition-related events	MEDIUM	<ul style="list-style-type: none"> <li>Four of the seven proposed locations are still to be constructed, with extension work required at a fifth proposed location.</li> </ul>

### 5.3.4 Sustainability, human rights and environmental protection

*FIFA and the bidding member associations have a responsibility to host and stage the 2026 FIFA World Cup™ in a way that limits any associated negative impact while maximising the positive impact that the tournament is generally expected to have. The principles and standards of sustainability and human rights that have been developed in the past decades and are applied by international organisations provide a framework to support a positive outcome. The following sections contain FIFA's assessment of the information and plans provided by the Morocco 2026 bid in relation to sustainable event management, human rights and labour standards, and environmental protection, specifically in relation to the bidder's proposed hosting of the 2026 FIFA World Cup™.*

#### **Sustainable event management**

The Moroccan Football Association (FRMF) has pledged to stage a FIFA World Cup™ that delivers excellence in environmental protection, sustainable management and the promotion of human rights. This includes a commitment to ensure that all bid and tournament operations meet the ISO 20121 standard for sustainable events.

FIFA's assessment of the information relating specifically to sustainable event management is that it covers all of the bid requirements, and shows a clear understanding of the prerequisites for ensuring that sustainable event management is integrated in both the preparation and hosting of the tournament.

The implementation of the sustainability strategy would be led by the FRMF's Sustainable Development and Human Rights Committee, which comprises public authorities and various civil society groups and organisations. Dedicated executive leads would be appointed and would be responsible for operational integration in the areas of human rights, sustainable development, responsible procurement and integrity. In addition, thematic working groups would provide a mechanism by which relevant stakeholders could contribute to the action plans covering the wider range of issues related to sustainability and human rights.

FIFA is confident that this set-up would ensure that the required sustainability input is present at the highest management level and that expert input is provided to support operational areas in the implementation of the strategy in the tournament delivery. In addition, however, FIFA believes that the establishment of a qualified sustainability team will be necessary to ensure the proper implementation of this strategy and the proper management and integration of sustainability matters across the organisation on a day-to-day basis.

The bid also outlines a plan to develop a responsible procurement policy which, in addition to the standards of the FIFA bid requirements, would also comply with the ISO 20400 and ISO 37001 standards. A responsible procurement and ethics manager would be appointed to implement the programme. Suppliers and providers would have to provide evidence of appropriate policies relating to ethical conduct and environmental and social practices.

FIFA believes that these measures are important to ensure that the bid's sustainable development policies are spread to the tournament supply chain.

The bid will set up consultation forums and dedicated platforms to enable dialogue with stakeholders and key audience groups, including communities surrounding stadiums, volunteers and key service providers. This dialogue will be conducted according to the AA1000 Stakeholder Engagement Standard. The approach is considered by FIFA to be a good starting point. Should the bid be selected, further work on stakeholder and community engagement would likely be required.

When it comes to sustainability reporting, the Morocco 2026 bid has supplied a sustainable development report to Global Reporting Initiative (GRI) standards for the period of the bidding process up to March 2018 – including general disclosures, disclosures on management approach and topic-specific disclosures.

The Bid Book also proposes the development of several governance, anti-bribery and anti-corruption processes. These would include: the creation of a culture of ethical behaviour; risk-assessment and policy-defining programmes; the development of skills and continuous improvement training; and prompt corrective action where needed. The programme would be led by a responsible ethics and procurement officer, though details on the implementation of the compliance programme (which is intended to ensure governance, transparency and integrity in all processes and operations) are still to be presented. This programme would need to be defined and tailored to meet specific needs during the preparation and staging of the competition.

It is FIFA's assessment that the commitments, policies and strategy that form the basis of the Morocco 2026 sustainable event-management system provide a good basis for the development of effective systems and procedures towards ensuring sustainable event management.

Sub-criterion	Level of risk	Observations/comments
Sustainable event management	LOW	<ul style="list-style-type: none"> <li>The bidder has shown a good understanding of sustainable event management and has presented plans that form a good basis for providing a sustainable tournament.</li> <li>Further work would be needed on stakeholder and community engagement. Additional information and refinement is also needed when it comes to the bid's compliance programme.</li> </ul>

### Human rights and labour standards

The Morocco 2026 bid has committed itself to the establishment of best practices with regard to all human rights-related activities relating to the tournament, and has set out an action plan, which includes human, technical and technological mechanisms, designed to mitigate and manage any risks that arise.

Taking into account the human rights risks that are generic to any FIFA World Cup™, irrespective of where it is hosted, and based on an assessment of all the documents relevant to human and labour rights associated with the Morocco 2026 bid, in particular the independent human rights context analysis provided by the bidder, FIFA considers the most salient human and labour rights risk areas associated with Morocco's proposed hosting of the tournament to be the following:

- Human and labour rights in construction, i.e. in relation to the construction of tournament-related infrastructure (such as stadiums, training sites, overlay infrastructure and municipal upgrades directly linked to the event), as well as regarding land use and housing rights.
- Human and labour rights in supply chains: there are significant human and labour rights risks in relation to supply chains of products used for the tournament. These risks reside, in particular, in typically low-skilled and low-paid occupations in the host countries as well as in the international supply chain.
- Freedom of expression and peaceful assembly: there is a risk of undue restrictions to freedom of expression and peaceful assembly, as well as of disproportionate use of force by security personnel in dispersing unauthorised protests.
- Discrimination: discriminatory behaviour of fans and spectators is a significant human rights risk linked to the staging of any major sporting event. Specifically in relation to Morocco, there is a risk of discrimination based on sexual orientation as a consequence of the country's legislation on the matter. There is a further risk of discrimination based on gender, since the relevant legal protections are not always enforced effectively.
- Other salient human and labour rights risks relate, among others, to the security of tournament participants, the freedom of human rights defenders and media representatives, and the protection of children's rights.

The bidders were required to provide FIFA with an elaborate set of documents outlining the human and labour rights risks identified by each bid team and setting out their proposed measures to address them. FIFA's evaluation of these documents has been supported by independent assessments of the bidder's human rights strategies conducted by an expert team from BSR (Business for Social Responsibility).

In the case of the Morocco 2026 bid, FIFA finds that the documents submitted are complete and show a good understanding of the human and labour rights-related requirements. The documents reflect the bidder's strongly stated commitment to human and labour rights, which is fully in line with the bid requirements.

The human rights strategy provided by the bidder also demonstrates a good understanding of most of the human and labour rights risks associated with the tournament, with the bidder's assessment of these risks fully aligned with those identified as salient risks in the independent context analysis. However, the documents submitted do not specifically discuss risks to some potentially affected groups, such as representatives of the LGBTI+ community. Also absent from the documents is a comprehensive methodology to prioritise risks.

FIFA is of the opinion that the proposed plan of action contains a good list of initial measures that are in line with the UN Guiding Principles on Business and Human Rights. The plan is also closely aligned with relevant government-led processes, and identifies ways to address the potential gaps in legal enforcement that were highlighted in the independent context analysis. The planned close involvement of the country's National Human Rights Council is seen as a further positive aspect. Moreover, the human and labour rights-related clauses in the contracts with stadium, training site and hotel authorities are fully in line with the requirements.

The documents submitted by the government and host city authorities show a very high level of commitment to conduct their part of the tournament-related activities in a manner consistent with human and labour rights and to support the efforts by both the bid team and FIFA to ensure respect for human and labour rights. The human rights commitments in the Government and Host City Declarations are reflective of the bid requirements and have been signed by the relevant authorities. The human and labour rights-related elements of the Government Guarantees as submitted by the bidder are fully in line with the requirements.

The documents submitted by the bidder suggest that engagement with external stakeholders during the preparation of the bid took place mainly at a high level, with a focus on discussions between the Moroccan Football Association and the National Human Rights Council. Should the bid be selected, further engagement with representatives of rights holders and with international stakeholders will be required.

Overall, FIFA considers that the strategy and commitments submitted by the bidder provide a good basis for the development of effective systems and procedures aimed at ensuring respect for human and labour rights associated with the tournament in accordance with relevant international standards and, in particular, the UN Guiding Principles on Business and Human Rights. The bidder has submitted a good human rights strategy that benefits from the support of Morocco's reputable National Human Rights Council. It is also worth pointing out that the bidder's efforts in these areas have been backed by a high degree of commitment by the country's public authorities, which has the potential to serve as a catalyst for continued improvements in relation to human rights as a whole in Morocco.

Should the bid be successful, FIFA will provide the bidder with a set of measures designed to further enhance the effectiveness of the human rights strategy. The implementation of both the proposed strategy and the additional measures set out by FIFA will be mandatory under the hosting agreement.

Sub-criterion	Level of risk	Observations/comments
Human and labour rights	MEDIUM	<ul style="list-style-type: none"> <li>• The documents submitted by the bidder provide a good basis for the development of effective systems and procedures aimed at ensuring respect for tournament-related human and labour rights, in accordance with relevant international standards and FIFA requirements.</li> <li>• The bid contains a relatively thorough and comprehensive assessment of the human and labour rights risks associated with the tournament, along with firm commitments by the bid team, government and candidate host cities.</li> <li>• The bidder has not specifically addressed risks to some potentially affected groups, such as the LGBTI+ community.</li> <li>• Other areas that have been identified as needing particular attention include: labour rights in construction and supply chains; risks related to freedom of expression and peaceful assembly and to disproportionate use of force by security personnel; and risks associated with discriminatory behaviour in general.</li> </ul>

### Environmental protection

The information presented in the Morocco 2026 Bid Book covers all of the bid requirements and shows a clear understanding of the environmental aspects of preparing and staging a FIFA World Cup™. The approach to environmental protection and environmental sustainability is fully integrated in the proposed sustainable development strategy of the Moroccan Football Association. It will draw from the country's experience of hosting the 2016 United Nations Climate Change Conference and build on the national commitment to sustainable development.

When it comes to the key matter of stadium construction and renovation, the bid commits to dual BREEAM and HQE certification for all stadiums. The new and renovated stadiums will be designed to achieve at least a 'good' level of BREEAM certification. At a later stage, two additional labels related to energy and environmental quality (HPE and HQE) will be integrated into the plans to guarantee optimal operations. This promise is in line with FIFA's requirement for sustainable building certification. Six of the new stadiums will be constructed in a modular fashion to reduce construction impact, with five of these planned for partial dismantling after the tournament, contributing to a more sustainable post-tournament usage.

The Morocco 2026 bid plans to use its proposed hosting of the 2026 FIFA World Cup™ to engage stakeholders and to accelerate public policy on environmental issues. The bidder intends to develop a strategy and action plan that will limit the environmental footprint of the tournament and leave a legacy of physical infrastructure that meets the highest international environmental standards.

The environmental impact assessment provided in the bid documentation provides a sound preliminary carbon footprint of the entire event. The assessment is based on ISO 14064-1 and uses the calculation tool of the Mohammed VI Foundation for Environmental Protection. It also provides an extensive assessment of the potential environmental impact that could be caused by tournament-related infrastructure development and operations, along with a careful analysis of the legal and institutional framework that would guide environmental protection measures in Morocco.

The study includes a list of recommendations for reduction measures and offsetting through the carbon market, which is being developed in Morocco as part of its obligations under the Paris Climate Accord. FIFA is confident that the planned measures to mitigate greenhouse gas emissions provide a strong basis for a programme that would begin immediately after the bid selection.

The bidding documentation also sets out seven “levers” for its environmental protection initiatives that cover all the key issues that FIFA has identified and addressed at previous tournaments.

It is FIFA’s assessment that the environmental impact assessment, carbon footprint, strategies and commitments submitted by the bidder provide a good basis for the development of effective systems and procedures towards protecting the environment.

Sub-criterion	Level of risk	Observations/comments
Environmental protection	LOW	<ul style="list-style-type: none"> <li>The environmental impact assessment, carbon footprint, strategies and commitments submitted by the bidder provide a sound basis for the development of effective systems and procedures towards ensuring the protection of the environment.</li> <li>The Morocco 2026 bid will involve a considerable amount of construction (in terms of stadiums and other infrastructure). The bid team has committed to gaining BREEAM and HQE certification for all stadiums.</li> <li>The seven specific “levers” for environmental protection initiatives set out by the bid cover all the key issues identified and addressed by FIFA at previous tournaments.</li> </ul>

#### Morocco 2026 – environmental “levers”

The Morocco 2026 bid has identified the following seven key “levers” for achieving its environmental protection goals:

- Carbon neutrality**  
 All greenhouse gas emissions (transport, construction sites, catering, etc.) to be tracked in order that they can be offset.
- Exemplary construction projects**  
 Environmental standards to be applied in the construction of all stadiums, as well as in the choice of materials and energy used.
- Energy**  
 Ambition of using 100% renewable energy in the organising of the tournament.
- Transport**  
 The bidder has committed to a transport solution that promotes public transport with a low environmental impact.
- Food**  
 Catering at the tournament will promote quality labels to show Morocco-sourced food, respecting national and international standards on sustainable development.
- Waste**  
 Systems to be developed for effective waste sorting in order to maximise recycling.
- Water resources and water quality**  
 Studies to be carried out in order to minimise the pressure on water supplies and waste-water treatment capacities.





# 6/ INDIVIDUAL BID EVALUATION – UNITED 2026



## 6.1 COMPLIANCE ASSESSMENT

### 6.1.1 Bidding process compliance

As part of the bidding process, FIFA requested (pursuant to the formal requirements and other terms of the Bidding Registration and the Bidding Agreement) each bidder to provide bidding documents containing the Bid Book, Bid Information Templates and Hosting Documents for the organisation of the FIFA World Cup™.

Canada, Mexico, and the United States as a joint bid (United 2026) submitted all required bidding documents on 15 March 2018 on time and in proper form, as per the applicable regulations and guidelines:

- Originals and hard copies were delivered in person to the Home of FIFA, Zurich.
- Soft copies were received on mass-storage devices and uploaded onto the bidding extranet.

Alongside the bidding documents, the bidder submitted further required documents, such as:

- Expression of Interest submitted on time and in proper form on 31 May 2017;
- Bidding Registration submitted on time and in proper form on 30 September 2017;
- Bidding Agreement submitted on time and in proper form on 29 November 2017;
- Other documents (including the Bid Mark, point of contact, update on government support documents) submitted on time.

In order to support the bid's compliance with the Bid Rules of Conduct and generally recognised rules of good governance, the bidder appointed a Compliance and Ethics Officer in a timely and proper fashion on 20 December 2017. Copies of a Declaration of Compliance in relation to the bidder's personnel and consultants involved in any activities relating to the bidding process were submitted to FIFA.

FIFA received several reports relating to the bidder's promotional activities as required in order to prevent any undue influence on the bidding process in violation of the Bid Rules of Conduct. The reports were generally submitted in good time.

## 6.1.2 Template Hosting Documents compliance

FIFA has carried out an extensive assessment, also drawing upon the outside expertise of local counsel, to measure the extent of any legal risks arising from the Template Hosting Documents as provided by the respective bidders.

In the case of the United 2026 bid, only Mexico has provided a Government Guarantee and Government Declaration in full compliance with the FIFA templates. Canada's Government Guarantee and Government Declaration were only partially in compliance, while the United States' Government Guarantees and Government Declaration were deemed not to be compliant. In addition, the United States' Government Legal Statement states that all government support documents "are not intended to give rise to rights or obligations under any laws". This is repeated in Government Guarantee number 7.

In its letter dated 17 April 2018, FIFA asked the bidder for further information in relation to the government support documents for all three countries. In response, the United Bid Committee submitted to FIFA:

- (i) in relation to Canada a letter from the Minister of Sport reconfirming the government's general support for the United 2026 Bid;
- (ii) in relation to the United States, an additional letter of support from the US President, an additional letter from the legal counsel of the USSF on the Legal Opinion as well as additional letters from the USSF on the Government Guarantees and the secondary ticket market; and
- (iii) in relation to Mexico, an additional letter from the Mexican Football Association in relation to the Government Guarantees.

The Hosting Agreement, Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates, except for some deviations that are outlined in the Annexe to this report.

Further details from the Template Hosting Documents compliance assessment can be found in Annexe E.

## 6.1.3 Hosting requirements compliance

All observations and/or findings regarding the bidders' compliance with the 2026 FIFA World Cup™ hosting requirements have been included in the individual technical evaluation reports and risk assessments for each bid (sections 5.2 and 5.3 for the Morocco 2026 bid and sections 6.2 and 6.3 for the United 2026 bid).

## 6.2 TECHNICAL EVALUATION REPORT

### 6.2.1 Stadiums

#### Introduction

Stadiums are the foundation for the successful hosting of a FIFA World Cup™. They will be centre stage during the 80 matches for teams, fans and TV audiences alike, and it is imperative that they are of a world-class standard.

The significance of the stadiums is reflected in the fact that this criterion accounts for 35% of the overall score awarded to the bids. Scoring for each stadium is calculated on the basis of the sub-criteria shown in the table below, with the weighting accorded to each sub-criterion shown in the right-hand column.



As mentioned in section 4 of this report (“Principles of the bid evaluation methodology”), FIFA has identified that there are essential components required with respect to stadiums. They are listed below:

- Stadium orientation
- Gross seating capacity
- Field of play dimensions (i.e. a FIFA World Cup™ field of play shall universally meet 105m x 68m dimensions)

An additional requirement is applied to non-existing stadiums in order to avoid the construction of ‘white elephants’, i.e. costly stadium projects that are considered disproportionate to their frequency of use and legacy value. A CIES Football Observatory study commissioned by FIFA found that there was a significant correlation between the overall population of cities and average attendances at matches in those cities. In order to calculate the sustainability of stadiums that are yet to be built, FIFA has taken the proposed gross (post-tournament) capacities of the stadiums in question and compared it to the expected average attendances from the CIES study (as shown below). If the stadium capacity is more than 50% above the expected attendance figure, the proposed

stadium will be deemed to present a potential sustainability risk. Unless bidders are able to justify the stadium size, the stadium in question would be given a score of less than the minimum requirement of '2.0'.

CIES sustainability study figures*	
City size	Attendance expected
100,000	15,607
200,000	19,921
500,000	27,505
1,000,000	35,108
2,000,000	44,813
3,000,000	51,690
4,000,000	57,200
5,000,000	61,875

Failure to meet FIFA's requirements for any of the four essential components described above would result in the proposed stadium receiving a score of less than '2.0'.

In addition, the scoring system for stadiums recognises the added risk of a bid including multiple stadiums that are yet to be built, with unbuilt stadiums being marked down according to a 'discount rate' which increases in line with the number of non-existing stadiums, as set out in the scale below:

Stadium delivery risk	
Number of non-existing stadiums	Discount rate
10	0.52
9	0.58
8	0.63
7	0.68
6	0.73
5	0.78
4	0.83
3	0.88
2	0.92
1	0.96
0	1.00

Once the evaluation of all stadiums proposed by a bid has been completed, there must be at least 12 stadiums meeting FIFA's minimum requirements (i.e. each receiving a score of '2.0' or more), otherwise the stadiums criterion will automatically receive a score of less than '2.0'.

\* The study provided different figures for European and non-European cities. The European figures have been used for the purpose of the 2026 FIFA World Cup™ Bid Evaluation Report.

**Evaluation**

The United 2026 bid includes 23 stadiums spread across 23 candidate host cities in the three candidate host countries, with the intention of reducing this number to 16 stadiums in 16 host cities during a final host city evaluation and selection process.

The 23 stadiums proposed in the Bid Book comprise three stadiums in Canada, three stadiums in Mexico and 17 stadiums in the United States. The United 2026 bid envisages ten games taking place in Canada, ten in Mexico and 60 in the United States.







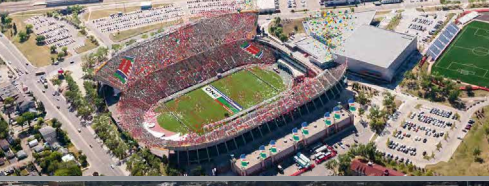

Of the 23 stadiums proposed, all are already in existence, removing the need for new construction or major investment. Nevertheless, six stadiums foresee renovation works within the coming years. Thirteen of the stadiums are publicly owned while ten are privately owned. All of the stadiums have an operator in place, with 18 considered to be operated by private companies, while five appear to be publicly operated.

**Stadium costs and planning milestones**

All 23 of the stadiums proposed within the United 2026 Bid Book have already been built and are fully operational. According to the bid documentation, two of the 23 stadiums (Cincinnati and Montreal) would require stadium-related investment totalling USD 335.5 million for both stadiums. Another four stadiums were identified during the clarification process as needing renovation work, but investment costs and timelines for these have not been confirmed.

Due to the missing information regarding renovation costs, it has not been possible to fully assess the investment and planning elements for four of the stadiums. The bidder confirmed during FIFA's inspection visits that the relevant authorities have committed to covering any upgrade-related costs.

## United 2026 bid stadium proposals

	<p><b>Host city name:</b> Atlanta  <b>Stadium name:</b> Mercedes-Benz Stadium  <b>Highest proposed match category:</b> semi-final  <b>Gross capacity by 2026*:</b> 75,000  <b>Current pitch type:</b> artificial turf  <b>Status:</b> existing</p>	<b>1</b>
	<p><b>Host city name:</b> Baltimore  <b>Stadium name:</b> M&amp;T Bank Stadium  <b>Highest proposed match category:</b> quarter-final or 3<sup>rd</sup> place  <b>Gross capacity by 2026:</b> 70,976  <b>Current pitch type:</b> natural grass  <b>Status:</b> existing</p>	<b>2</b>
	<p><b>Host city name:</b> Boston  <b>Stadium name:</b> Gillette Stadium  <b>Highest proposed match category:</b> semi-final  <b>Gross capacity by 2026:</b> 70,000  <b>Current pitch type:</b> hybrid  <b>Status:</b> existing</p>	<b>3</b>
	<p><b>Host city name:</b> Cincinnati  <b>Stadium name:</b> Paul Brown Stadium  <b>Highest proposed match category:</b> quarter-final or 3<sup>rd</sup> place  <b>Gross capacity by 2026:</b> 67,402  <b>Current pitch type:</b> artificial turf  <b>Status:</b> existing</p>	<b>4</b>
	<p><b>Host city name:</b> Dallas  <b>Stadium name:</b> AT&amp;T Stadium  <b>Highest proposed match category:</b> semi-final or final  <b>Gross capacity by 2026:</b> 92,967  <b>Current pitch type:</b> artificial turf  <b>Status:</b> existing</p>	<b>5</b>
	<p><b>Host city name:</b> Denver  <b>Stadium name:</b> Mile High Stadium  <b>Highest proposed match category:</b> quarter-final or 3<sup>rd</sup> place  <b>Gross capacity by 2026:</b> 77,595  <b>Current pitch type:</b> natural grass  <b>Status:</b> existing</p>	<b>6</b>
	<p><b>Host city name:</b> Edmonton  <b>Stadium name:</b> Commonwealth Stadium  <b>Highest proposed match category:</b> round of 16  <b>Gross capacity by 2026:</b> 56,418  <b>Current pitch type:</b> artificial turf  <b>Status:</b> existing</p>	<b>7</b>
	<p><b>Host city name:</b> Guadalajara  <b>Stadium name:</b> Estadio Akron  <b>Highest proposed match category:</b> round of 16  <b>Gross capacity by 2026:</b> 48,071  <b>Current pitch type:</b> natural grass  <b>Status:</b> existing</p>	<b>8</b>

\* All gross capacity figures are based on information provided in the Bid Book.



**Host city name:** Houston  
**Stadium name:** NRG Stadium  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 72,220  
**Current pitch type:** hybrid  
**Status:** existing

9



**Host city name:** Kansas City  
**Stadium name:** Arrowhead Stadium  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 76,640  
**Current pitch type:** natural grass  
**Main current usage:** multi-purpose  
**Status:** existing

10



**Host city name:** Los Angeles  
**Stadium name:** Rose Bowl  
**Highest proposed match category:** opening match and/or final  
**Gross capacity by 2026:** 88,432  
**Current pitch type:** natural grass  
**Status:** existing

11



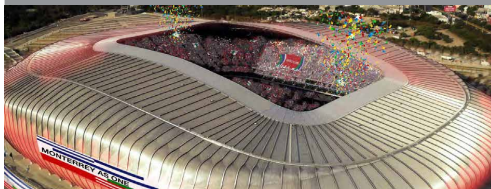
**Host city name:** Mexico City  
**Stadium name:** Estadio Azteca  
**Highest proposed match category:** opening  
**Gross capacity by 2026:** 87,523  
**Current pitch type:** hybrid  
**Status:** existing

12



**Host city name:** Miami  
**Stadium name:** Hard Rock Stadium  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 67,518  
**Current pitch type:** natural grass  
**Status:** existing

13



**Host city name:** Monterrey  
**Stadium name:** Estadio BBVA Bancomer  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026:** 53,460  
**Current pitch type:** natural grass  
**Status:** existing

14



**Host city name:** Montreal  
**Stadium name:** Olympic Stadium  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026:** 55,822  
**Current pitch type:** natural grass  
**Status:** existing

15



**Host city name:** Nashville  
**Stadium name:** Nissan Stadium  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 69,722  
**Current pitch type:** natural grass  
**Status:** existing

16





**Host city name:** New York/New Jersey  
**Stadium name:** MetLife Stadium  
**Highest proposed match category:** opening match and/or final  
**Gross capacity by 2026:** 87,157  
**Current pitch type:** artificial turf  
**Status:** existing

17



**Host city name:** Orlando  
**Stadium name:** Camping World Stadium  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 65,000  
**Current pitch type:** artificial turf  
**Status:** existing

18



**Host city name:** Philadelphia  
**Stadium name:** Lincoln Financial Field  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 69,328  
**Current pitch type:** natural grass  
**Status:** existing

19



**Host city name:** San Francisco Bay Area  
**Stadium name:** Levi's Stadium  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 70,909  
**Current pitch type:** natural grass  
**Status:** existing

20



**Host city name:** Seattle  
**Stadium name:** CenturyLink Field  
**Highest proposed match category:** quarter-final or 3<sup>rd</sup> place  
**Gross capacity by 2026:** 69,000  
**Current pitch type:** artificial turf  
**Status:** existing

21



**Host city name:** Toronto  
**Stadium name:** BMO Field  
**Highest proposed match category:** round of 16  
**Gross capacity by 2026:** 45,500  
**Current pitch type:** natural grass  
**Status:** existing

22



**Host city name:** Washington, D.C.  
**Stadium name:** FedExField  
**Highest proposed match category:** semi-Final  
**Gross capacity by 2026:** 70,659  
**Current pitch type:** natural grass  
**Status:** existing

23

**Stadium orientation and space requirements**

All of the stadiums proposed by the United 2026 bid meet FIFA's core minimum requirements regarding stadium orientation.

Sixteen of the 23 stadium proposals are fully in line with FIFA's stadium orientation requirements, which are designed to ensure that main stands are not facing the sun from midday to sunset during the time of year when a FIFA World Cup™ is taking place. The other seven stadiums can be considered compliant, either based on the correction of the 'main stand' and 'opposite stand' definitions compared to what is contained in the bidding documentation, or based on the provision of sun-path studies which indicate that the afternoon sun is neither hitting the main stand nor interfering with the main TV camera position.

Regarding available spaces around the stadiums, the United 2026 bid meets all of the requirements. All of the proposed stadiums would provide sufficient space requirements in the precincts to meet the tournament-related space requirements for the outdoor hospitality areas, TV compounds, parking areas, etc.

With regard to all stadium proposals, missing information on the envisaged FIFA World Cup™ space allocations and dimensions inside the stadiums has made it difficult to effectively assess the feasibility of FIFA World Cup™ operations inside the venues. The review during the technical inspection visit demonstrated, however, that the proposed stadiums offer very good options for planning and performing FIFA World Cup™ operations.

**Stadium capacity**

All of the stadiums proposed by the United 2026 were assessed as either meeting or exceeding FIFA's core minimum requirement regarding current or forecast stadium gross capacities.

The average gross seating capacity of the 23 proposed stadiums is given as 69,261, while the average gross seating capacity of the seven stadiums put forward as the potential venues for the 'big four' match categories (i.e. opening match, semi-finals and final) is calculated at 81,576.

There is, however, a risk of a high number of view-obstructed seats that would reduce the effective net seating capacity. This issue is also covered within the "Pitch" evaluation below.

**Pitch**

All of the 23 proposed stadiums comply with the core minimum requirement field of play dimensions.

The larger width of the field of play in FIFA World Cup™ stadiums compared to the dimensions of other sports played at the proposed stadiums may result in a considerable number of view-obstructed seats. Coupled with the sightline issues mentioned in the section above, net seating capacities may be affected in 21 of the 23 stadiums. During the technical inspection visit, mitigation measures were put forward, with the elevation of pitch areas/fields of play apparently necessary in the case of at least nine stadiums.

Only seven of the 23 stadiums were found to meet the required 'pitch area' dimensions (consisting of the field of play and the adjacent area up to the demarcation of the stands). As auxiliary areas affect the feasible service and quality levels (e.g. security, sightlines, TV, operations, etc.), temporary extensions to the pitch areas in at least 16 stadiums would appear to be necessary in order to tackle this shortage.

According to the bid documentation, 11 of the 23 proposed stadiums currently have artificial pitches, although the bid is committed to meeting FIFA's requirement for there to be grass pitches at all 2026 FIFA World Cup™ stadiums.

**Technical installations**

The technical installations described within the United 2026 bid (including power supply, floodlighting, giant video screens, building management control systems and ITT installations) were assessed as being very good.

As set out in the bid documentation, existing and planned stadium grid power installations are of a high standard, although further investigation is needed in the case of three stadiums which do not currently possess the required number of grid line feeds. All stadiums meet or, in some cases, considerably exceed the requirements for floodlights and giant video screens.

**Accessibility and sustainability**

All of the proposed stadiums provide good seating capacities for disabled spectators, as well as meeting all requirements regarding 'spectator-per-toilet' ratios.

A number of the stadiums have already obtained sustainable building certifications, with the remaining stadiums envisaged to be certified by 2026 according to the bidder.

**Roof, residents and overlay**

Six of the 23 proposed stadiums are fully covered (including four which have retractable roofs). A further five stadiums are either predominantly or only slightly covered, while nearly half of the proposals (12 out of 23) involve stadiums without any roof. The ability to secure media and VIP tribune operations against the elements at those venues would require careful consideration and could lead at some stadiums to lower service levels.

The expected impact of renovation works (where applicable) and FIFA World Cup™ operations on neighbourhoods and residents is expected to be minor.

When it comes to financial resources planned for FIFA World Cup™-related temporary facilities, the bidder has provided realistic estimates. During the inspection visits, the bidder also confirmed the stadium owners' commitments to the Stadium Agreement obligations.

**Stadium sustainability and delivery risks**

Since the portfolio of stadiums presented by the United 2026 bid is made up exclusively of stadiums that are already existing and operational, none of them is subject to stadium sustainability or delivery risk assessments.

## Conclusion

The United 2026 stadium proposals meet all of FIFA's stadium criterion requirements. A number of concerns would still require consideration, however, mostly due to the different functional focus of FIFA World Cup™ stadiums compared to the non-football stadiums that make up the vast majority of the United 2026 stadium proposals.

In summary, the United 2026 bid presents a portfolio of existing, high-quality and fully operational stadium infrastructure for staging the 2026 FIFA World Cup™.

Some of the key risks associated with stadiums are highlighted below, together with the overall risk rating for the stadiums criterion.

For the scores received in respect of the stadium assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 1.

Sub-criterion	Level of risk	Observations/comments
Stadiums	LOW	<ul style="list-style-type: none"> <li>• All of the bid's proposed stadiums are already in existence and fully operational. In addition, the stadiums meet almost all of FIFA's requirements. The areas both inside and outside the stadium can be used efficiently for FIFA World Cup™ operations.</li> <li>• There may be risks in terms of the conversion of artificial pitches to natural grass pitches in terms of installation work, different operational procedures, etc. It should be noted, however, that the bidder has already taken measures to seek to address such matters and demonstrated this during the course of the official inspection visit.</li> <li>• There is a risk in relation to sight lines, mostly due to the different functional focus of FIFA World Cup™ stadiums compared to the non-football stadiums that make up the vast majority of the United 2026 stadium proposals. This could result in a number of additional view-obstructed seats, which would in turn affect the net seating capacity at the stadiums in question. Extensive mitigation measures may be required to address this issue.</li> </ul>

## 6.2.2 Team and referee facilities

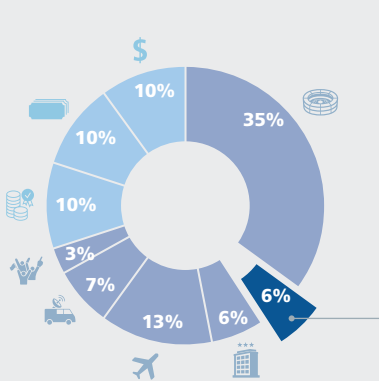
### Introduction

The provision of suitable accommodation and training sites for teams and referees is an essential element of hosting and staging the FIFA World Cup™. In order to ensure that teams and referees have adequate training facilities and comfortable accommodation and do not suffer from long travel distances during the tournament, these facilities must comply with FIFA’s requirements.

Bids are required to offer a minimum of 72 potential Team Base Camps (TBCs) and two options for the location of the Referee Base Camp (RBC), as well as 48 Venue-Specific Team Hotel (VSTH)/Venue-Specific Training Site (VSTS) pairings, the latter equating to four VSTH/VSTS pairings for each of the minimum 12 stadiums required.

It is important to note that, in evaluating the team and referee facilities, FIFA has assessed the team/referee hotels and training sites as pairings, because the distance between the hotel and training site determines the viability of any hotel or training site as a potential team and referee facility.

Each pairing has been scored based on a 50:50 split between team/referee hotels and training sites. Both the team/referee hotel component and the training site component have been evaluated based on eight distinct sub-criteria, as shown in the tables below.



### Team and referee facilities

#### Team/referee hotel (50%)

Sub-criterion	Weighting
General status/suitability	17%
Distance to training site	17%
Distance to airport	17%
Room inventory	17%
Function rooms	10%
Kitchen facilities	10%
Fitness facilities	7%
Leisure/recovery facilities	5%

#### Training site (50%)

Sub-criterion	Weighting
General status/suitability	17%
Pitches	17%
Dressing rooms	17%
Press area	17%
Floodlights	10%
Stands	10%
Fitness facilities	7%
Leisure facilities	5%

## Evaluation

The United 2026 bid has proposed 92 Venue-Specific Team Facilities (comprising two pairs of VSTHs and VSTs for each of the 23 candidate host cities)\*, as well as 56 Team Base Camps (TBCs) and two Referee Base Camps (RBCs).

As mentioned elsewhere in this report, the United 2026 bid is proposing a final evaluation and selection process to reduce the number of host cities/stadiums to 16. Once that process has been completed, the bidder has proposed that the 28 pairings in the non-selected host cities (four pairings for each of the seven non-selected cities) be added to the existing pool of 56 TBCs and two RBCs. Adding these 28 pairings would take the total number of TBC and RBC pairings to 86, which is 14 more than the 72 pairings required by FIFA.

### Team and referee hotels

FIFA's assessment of the proposed VSTHs has found that these generally appear to meet the stated requirements, not only in terms of quality but also in terms of travel times to airports, training sites and stadiums. They also generally appear to have sufficient quantities of guest rooms, function spaces, and fitness and leisure facilities to meet the needs of all teams. The VSTHs appear to be of the same quality standard in each venue, which is a crucial factor in terms of equal treatment of all teams. The suitability of some hotels may merit further consideration on account of large room inventories, which may not be ideal for the promotion of team privacy. However, the bidder has clarified that operational solutions (e.g. exclusive team-dedicated areas and access points) will be found to ensure the safety and privacy of the team at all of the properties concerned, and that the hotels would also be required to demonstrate their ability to provide potential privacy and/or exclusivity for team delegations.

Regarding the TBC hotels, some of these also appear to have excessively large guest room inventories, a feature which does not typically promote ideal conditions for teams, and thus may need to be re-considered. Moreover, experience from previous editions of the FIFA World Cup™ suggests that an ideal balance of TBC proposals would include a greater percentage of all-in-one professional sports facilities/training academy-type housing, as well as a selection of alternative accommodation arrangements, such as 80-100 room resorts, which Canada, Mexico and the USA offer in abundance.

\* This figure has been confirmed by the bidder since the publication of the United 2026 Bid Book in which 96 Venue-Specific Team Facilities were mentioned. This was due to the initial inclusion of Vancouver, which has now been moved to the pool of potential TBCs.

### Team and referee training sites

As for the training sites (both VSTs and TBC Training Sites), the standard of the facilities appears to be generally high. This was confirmed during FIFA’s inspection visit, when the task force had the opportunity to see a small sample of the Venue-Specific Training Sites on offer, including modern facilities currently used by the Mexican national team as well as different Major League Soccer clubs (in Atlanta, Toronto and New York/New Jersey).

It is also understood that most of the proposed facilities are already existing or under construction. Nonetheless, a number of them will have to be renovated to meet FIFA’s requirements (in relation to dressing rooms, floodlights, fitness facilities, etc.). The most common renovations would include the upgrading of natural grass pitches or transforming artificial turf pitches to natural grass pitches. Any proposed training site pitch renovations would have to be guaranteed, with detailed plans for conversions provided.

The United 2026 bid has proposed locating the RBC in either Dallas or Houston. Both locations would be conveniently located in the rough centre of the proposed candidate host cities and appear to meet FIFA’s requirements for match officials’ accommodation and training facilities. Depending on the final match schedule, FIFA may wish to consider moving the RBC to the final match venue (if Dallas were not to be chosen as the venue for the final).

### Conclusion

The bid would appear to meet virtually all of FIFA’s requirements for team and referee facilities, although in some cases the sizes of some proposed team hotels are larger than ideal. Moreover, taking into consideration the substantial stock of existing accommodation, and the quality of sports and football-specific infrastructure in Canada, Mexico and the USA, FIFA is confident that the bid presents little to no risk of shortage in terms of team and referee facility options.

Some of the key risks associated with team and referee facilities are highlighted below, together with the overall risk rating for the team and referee facilities criterion.

For the scores received in respect of the team and referee facilities assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 2.

Criterion	Level of risk	Observations/comments
Team and referee facilities	LOW	<ul style="list-style-type: none"> <li>The majority of team and referee hotels are already in existence and generally meet or exceed requirements.</li> <li>The large room inventories at some of the proposed TBC hotels are not ideal for team exclusivity and privacy. Should the bid be successful, proposals will need to be put forward for ensuring privacy/exclusivity for team delegations or alternative accommodation suggested.</li> </ul>



### 6.2.3 Accommodation

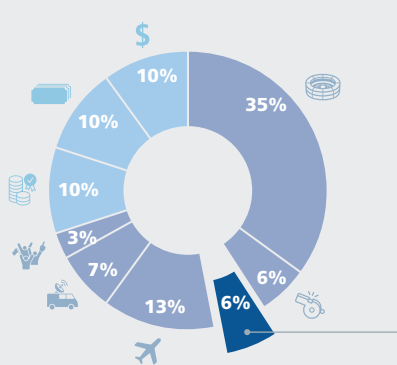
#### Introduction

The importance of accommodation for the successful hosting of a major international event such as the FIFA World Cup™ cannot be overstated. Fans from all around the world will travel to the host country (or countries) for the tournament and it is of utmost importance that the necessary hotel infrastructure is in place to accommodate such large influxes of tourists. In addition, FIFA aims to ensure that the principal purchasers of guest room inventory will have appropriate access to good quality accommodation on reasonable terms and are adequately protected from paying inflated prices for their accommodation and from the imposition of unreasonable terms such as excessive minimum stay requirements.

The accommodation evaluation analyses two key sub-criteria: general accommodation and FIFA core group accommodation.

The score for general accommodation is derived from a formula which takes into account the number of existing and planned rooms that are located within a two-hour drive from the relevant venue. In terms of quality, five-star, four-star and three-star rated hotels constitute the expected level of quality. If the supply of hotel rooms is not sufficient, other means of accommodation must be provided of the required quality level.

From the figure arrived at (which includes a growth cap on planned rooms to ensure reasonable assumptions regarding future growth), 20% of rooms are subtracted, based on FIFA’s experience in organising past FIFA World Cups™ when it has typically not been possible to acquire more than 80% of the hotel room inventory allocated. The number of rooms required by FIFA and its guests is then subtracted to calculate the total number of rooms available for each venue. This is then compared to the stadium capacity (minus FIFA’s seating requirements), using the scale below, to arrive at the final general accommodation score per venue.



#### Accommodation

##### FIFA core group (50%) – scoring scale

Score	Requirements covered
0	90% or below
1	90% to 99%
2	100% to 119%
3	120% to 149%
4	150% to 199%
5	200% or more

##### General accommodation (50%) – scoring scale

Score	Number of double rooms as percentage of stadium capacity
0	9% or below
1	10% to 19%
2	20% to 29%
3	30% to 39%
4	40% to 49%
5	50% or more

*A similar process is undertaken in relation to accommodation for the FIFA core group, consisting of the people who are 'mission-critical' to the hosting of a FIFA World Cup™ match, such as FIFA staff, teams etc. In this case, FIFA carries out a hotel-by-hotel analysis to determine the number of operationally viable rooms in each host city. If FIFA is able to find suitable hotels with the required capacities for 100% or more of this group, a score of at least '2.0' is awarded ('meeting minimum requirements'), in accordance with the scoring scale shown below.*

*FIFA has recognised that it is critical that the FIFA core group accommodation requirements are met in order for the tournament to be successfully delivered. Therefore, there must be sufficient levels of operationally viable accommodation for FIFA's core group in order to serve a minimum of 12 stadiums, otherwise the overall accommodation criterion will automatically receive a score of less than '2.0'.*

## **Evaluation**

### **General accommodation**

The United 2026 bid has included 23 candidate host cities in its proposal for accommodation – corresponding to the 23 stadiums which have been proposed as potential match venues. Following a host city/stadium selection process, it is proposed that 16 host cities/stadiums will be chosen.

Based on the information submitted as part of the bid and during the subsequent clarification process with FIFA, it would appear that all 23 proposed host cities meet or exceed the minimum requirements for general accommodation. Of those 23 proposed host cities, at least 17 provide inventory levels clearly in excess of FIFA's requirements.

Edmonton and Philadelphia would appear to meet FIFA's minimum requirements in terms of inventory, but with both indicating limited options in respect of top-tier hotel properties. Montreal has noted a potential clash of events with the city also due to stage a Formula 1 Grand Prix race during the dates earmarked for the 2026 FIFA World Cup™. A similar concern was raised in connection with Atlanta, where an annual fair at the AmericasMart trade centre is expected to fill many of the city's hotel rooms. The United 2026 bid's proposal for the International Broadcast Centre to possibly be located in Atlanta could also place additional pressure on the city's room inventory.

Otherwise, the major cities all have abundant room inventory in terms of general accommodation, especially Los Angeles and New York/New Jersey (which have been proposed as potential locations for both the opening match and the final) and Dallas (which has been proposed as a potential location for the final).

### FIFA core group accommodation

Based on FIFA’s assessment of the proposals set out by the bid team, and subsequent clarifications, it would appear that all 23 of the proposed cities would be able to meet or exceed the minimum accommodation requirements relating to FIFA’s core group accommodation. According to the information provided by the bidder, there may be limited options available to FIFA’s core group in close proximity to the stadiums in Los Angeles, Washington D.C. and Mexico City. In the case of Los Angeles, it has been proposed that the FIFA core group accommodation be split between two hotels. In Mexico City, FIFA’s initial analysis indicated a potential shortage of top-tier hotels in the vicinity of the venue, with most of the hotels in question being located further away from the potential training sites and stadium than stipulated in the bidding requirements.

### Conclusion

Based on FIFA’s analysis of the information initially provided by the United 2026 bid, and subsequent clarifications, all 23 of the United 2026 bid’s proposed host cities would meet the minimum requirements of both components. Moreover, 13 of the 23 host cities would appear to meet or exceed all of FIFA’s requirements. In summary, the analysis conducted by FIFA indicates that the United 2026 bid will have more than sufficient operationally viable accommodation to serve all relevant groups.

Some of the key risks associated with accommodation are highlighted below, together with the overall risk rating for the accommodation criteria.

For the scores received in respect of the accommodation assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 3.

Criterion	Level of risk	Observations/comments
Accommodation	LOW	<ul style="list-style-type: none"> <li>The United 2026 bid has proposed a far greater number of candidate host cities (23) than is required, including a sufficient number of cities that fully comply or exceed the FIFA requirements for accommodation</li> <li>In terms of FIFA core group accommodation, it would need to be verified if there are further options available in close proximity to the stadiums in Los Angeles, Washington D.C. and Mexico City.</li> <li>In terms of general accommodation, Montreal and Atlanta both have other major events taking place at the same time as the 2026 FIFA World Cup™, placing additional pressure on hotel inventory in those cities.</li> </ul>

## 6.2.4 Transport

### Introduction

Transport and logistical operations are key challenges when it comes to organising an event of the magnitude of the FIFA World Cup™, with demanding requirements arising from the various needs of teams, fans and other stakeholders. Adequate and efficient public and private transport infrastructure and a strategy for movement in and between host cities are of great importance to the success of the tournament.

FIFA's transport evaluation identifies three key sub-criteria that are closely analysed and scored as per the weightings given in the right-hand column of the table below.



### Evaluation

The submission of 23 candidate host cities by the United 2026 bid, ahead of a planned reduction to 16 host cities, has complicated FIFA's assessment of the transport criterion – since the various possible configurations of the cities that are finally chosen will obviously have an impact on the final transport concept.

Three potential 'clusters' of cross-border cities have been identified by FIFA for the purposes of this analysis, comprising the following:

- Eastern cluster (12 host cities), made up of ten cities in the USA and two in Canada
- Central-South cluster (seven host cities), made up of four cities in the USA and three in Mexico
- Western cluster (four host cities), made up of three cities in the USA and one in Canada

Depending on the final selection decisions, it would be possible to have a hosting concept based on two of these clusters, or a wider spread, encompassing cities from all three clusters.



The bid also involves three distinct host countries, which poses the following challenges:

- The bidding documentation makes reference to an intention to reach an agreement on cross-border transport in relation to the 2026 FIFA World Cup™. During the inspection visits, the bidder informed FIFA that a task force would be created to work on this specific issue. Any lack of agreement in this area could result in difficulties for the mobility of the teams involved, as well as for international guests and other stakeholders. With regard to team movements, the bidder has pointed to the example of the major sporting leagues in North America which have teams based in both the United States and Canada, and which have also played matches in Mexico.
- The geographical magnitude of the bid, coupled with the cross-border elements already mentioned, raises potential operational difficulties, for example when it comes to participating teams selecting their base camps.
- Different visas are typically required to get into the three countries, further complicating the cross-border mobility situation.
- With regard to visas and cross-border mobility, the United 2026 bid has provided confirmation that it intends to address any related concerns through the implementation of a multi-country “Fan-ID” system once visitors receive a visa.

**International accessibility**

The United States boasts one of the most developed airport systems in the world, with dense and regular flight traffic from a multitude of countries. Most of the proposed host cities possess multiple airports, providing extremely robust intercontinental and continental accessibility. By way of example, Atlanta has one of the world's leading airports with more than 100 million passengers passing through it each year. Other major airports in New York, Miami, Los Angeles and Dallas contribute to the bid's intercontinental accessibility, providing coverage for all three potential clusters.

The proposed Canadian host cities of Montreal and Toronto have airports with annual usage figures of 17 and 44 million people per year respectively. Edmonton's airport is smaller, but still handles more than seven million passengers per year. Detailed information was not provided, however, regarding the destinations of passengers using these airports. In the case of Edmonton, with less than ten million users per year, this could call into question its positioning as an international gateway.

With 42 million passengers a year, Mexico City airport is clearly the main international gateway into Mexico. Guadalajara (11 million passengers a year) and Monterrey (nine million) are significant national airports with considerable levels of continental traffic, but these too would appear to have questionable levels of direct intercontinental accessibility.

There was a lack of detail in the bidding documentation when it came to future development plans and forecasts for air traffic levels in 2026. Nevertheless, the indicated airport improvements and assumptions of traffic growth for the next eight to ten years appear to be reasonable and supported by long-term strategies.

The overall picture is one of excellent international accessibility on a city-by-city basis. International guests would be able to count upon regular direct flights to the host city of their interest from most countries around the world. In addition, the extra traffic generated by the 2026 FIFA World Cup™ would not present any major challenges to the normal operations of the airport systems in any of the proposed host countries.

As mentioned above, the United 2026 bid has yet to select the final 16 venues from among the 23 proposed host cities. Nevertheless, all of the proposed cities can be accessed independently from abroad, even if not all would involve direct flights.

**Intercity connectivity**

The United 2026 bid includes a number of major metropolitan areas, with cities such as Mexico City, New York, Los Angeles, Houston, Toronto, Montreal and Philadelphia all counting as multi-million inhabitant cities. No city in the proposed list of host cities has a population of fewer than 250,000 inhabitants.

All of the host cities possess an international airport, ensuring air connectivity for international guests as well as for those looking to travel to other host cities.

In terms of ground transport, the intercity distances between the proposed host cities are such that travel by car and/or train is only a realistic option within a portion of the Eastern cluster identified above. This means that ground transport options are strongly dependent upon the final choice of host cities and their geographical distribution.

Within these clusters, however, each candidate host city is located within a dense network of multiple alternative, multi-lane motorways, and is also served by a number of local and national train services, ensuring good regional and local connectivity.

FIFA's overall assessment is that the United 2026 bid offers a satisfactory level of intercity connectivity, due mainly to the good level of motorway infrastructure which is backed up by reliable domestic and continental air traffic. The travel time between the different clusters identified above would make short-term movements difficult, however, with flight times of up to six hours between some of the more spread-out destinations.



**Host city mobility on matchday**

The mobility concepts for helping people move around within the host cities are still being developed, with a combination of temporary and permanent measures being examined with the aim of providing reasonable transport options for spectators and other visitors.

FIFA's evaluation of the current transport infrastructure within each of the host cities has found that:

- Most of the proposed host cities provide good road options, being surrounded on all sides with multi-lane arterial roads or highways. The high-capacity public transport services in most of the cities are less developed, however, as the private car remains the preferred 'everyday' mode of transport to the venues, particularly in the United States.
- Public transport capacity between city centres and the proposed stadiums is 'fair' to 'good' in Atlanta, Edmonton, Houston, Monterrey, Mexico City, Montreal, Philadelphia, San Francisco, Seattle, Toronto and Washington D.C.
- Boston, Dallas, Guadalajara, Kansas City and Los Angeles, on the other hand, have stadiums that are remote from their respective city centres, with regular public transport services between the two generally insufficient.

## Conclusion

The United 2026 bid proposes a vast variety of potential host cities with overall transport accessibility levels within the cities considered of a generally high quality. The combination of excellent international accessibility and intercity air connectivity with potential local improvements (including public transport enhancements and temporary traffic-management measures) could further improve the existing transport infrastructure.

Some of the key risks associated with transport are highlighted below, together with the overall risk rating for the transport criterion.

For the scores received in respect of the transport assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 4.

Criterion	Level of risk	Observations/comments
Transport	LOW	<ul style="list-style-type: none"> <li>The list of 23 proposed host cities introduces uncertainty to the transport plan. Early confirmation of the 16 final host cities (ideally based on city 'clusters' to help minimise lengthy journeys across multiple time zones) would help to further define the transport strategy.</li> <li>Cross-border transport and the joint measures necessary in terms of immigration and international mobility may not have been fully considered. However, the bidder has informed FIFA that a task force will be created to work specifically on cross-border transport in relation to the tournament. The bidder has also cited the example of the major sporting leagues in North America which have teams based in both the United States and Canada, and which have also played matches in Mexico.</li> <li>Public transport capacity in the proposed host cities should be reinforced considerably. During FIFA's inspection visits, the bidder confirmed that this was the intention, although a concrete plan has yet to be provided.</li> <li>By signing the Host City Agreement, the proposed host cities have also committed to working with their relevant transport authorities to develop a free transportation system for ticket holders on matchdays. Many of the cities have implemented similar schemes for other major events, but this remains a risk due to the amount of transport authorities involved.</li> </ul>

## 6.2.5 Accommodation and transport combined

### Introduction

Accommodation and transport are graded individually, as set out in two previous sections. However, an important element in the success of any FIFA World Cup™ is the relationship between these two components. For instance, a host country (or countries) with insufficient accommodation levels to meet the needs of a particular venue in its closest host city may be able to compensate for this if there are transport systems available that allow fans and other stakeholders to travel to the venue from the city outskirts or even other neighbouring cities.

The scoring for accommodation and transport on a combined basis therefore takes into account the key sub-criteria of both individual criteria. The general accommodation and intercity connectivity sub-criteria are evaluated on a combined basis, with each worth half of the score. The FIFA core group and international accessibility sub-criteria round out the scoring, with each worth 25% of the overall joint combined accommodation and transport score. The diagram below illustrates the breakdown.



## Evaluation

Based on FIFA's analysis of the information provided in the United 2026 bid, and subsequent clarifications, it would appear that all 23 proposed host cities currently meet FIFA's minimum requirements in respect of all aspects of the accommodation and transport criteria. Moreover, most proposed host cities exceed all of FIFA's requirements in most or all of the various sub-criteria (i.e. general accommodation and intercity connectivity on a combined basis, FIFA core group accommodation and international accessibility). This reflects a generally high level of general infrastructure across the proposed host cities included in the bid.

Some of the key risks associated with accommodation and transport (when examined on a combined basis) are highlighted below, together with the overall risk rating for the accommodation/transport on a combined basis.

For the scores received in respect of the accommodation and transport assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 5.

Criterion	Level of risk	Observations/comments
Accommodation and transport combined	LOW	<ul style="list-style-type: none"> <li>It would appear that all 23 proposed host cities currently meet FIFA's minimum requirements regarding all aspects of the accommodation and transport criteria.</li> <li>The potential risks raised with respect to accommodation and transport on an individual basis also apply to this area.</li> </ul>

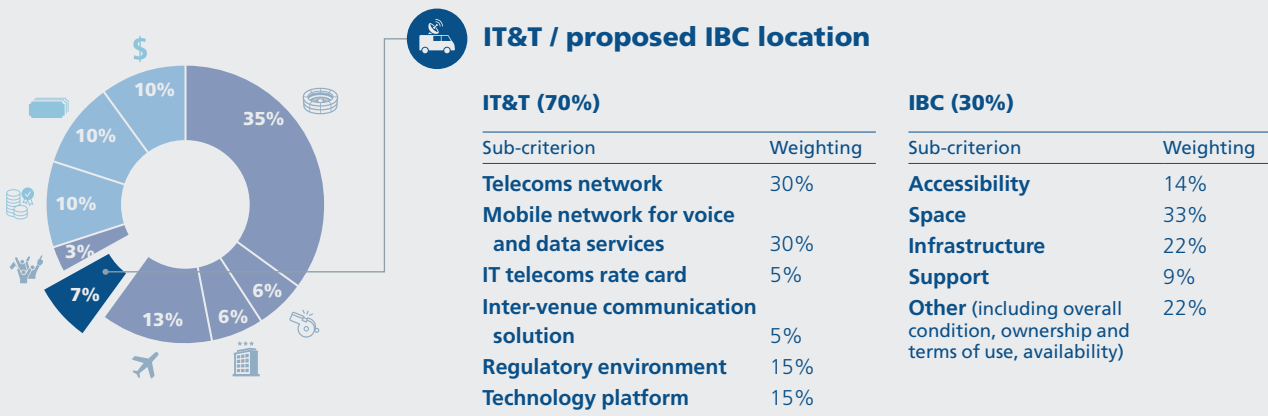
## 6.2.6 IT&T AND IBC

### Introduction

Only a minority of fans have the opportunity to attend a FIFA World Cup™ match in person. The vast majority of supporters around the world rely on matches being covered in a comprehensive, secure and timely way across all forms of media. In order to ensure worldwide media coverage of the tournament at the highest level of technical quality, setting up a first-class information technology and telecommunications (IT&T) network and International Broadcast Centre (IBC) is vital.

As this criterion is made up of two distinct components (IT&T and IBC) with a combined weighting of 7% within the overall bid score, it has been necessary to apportion a weighting to each component. Based on an assessment of their relative importance towards the organisation of a successful FIFA World Cup™, IT&T has been weighted at 5% and IBC 2%, representing an approximate 70:30 split.

The IT&T and IBC components are both scored on a scale of '0' to '5' as per the sub-criteria listed in the left-hand column of the tables below.



## **Evaluation – IT&T**

The United 2026 bid proposes an IT&T infrastructure that provides the necessary level of high-speed, high-availability circuits between all defined event locations, as well as providing access to international gateways at bandwidth and redundancy specifications that meet FIFA's requirements. In many cases, the infrastructure and services at some key locations will not only meet but also exceed FIFA requirements, if provided as described.

This is specifically the case when it comes to current and planned infrastructure at the proposed stadiums. This was evident during FIFA's visits to some of the proposed stadiums during the inspection visit. The Mercedes-Benz Arena in Atlanta provided a particularly solid example of state-of-the-art technology, including the 360 degree 'halo' LED screen (described as the world's largest sports stadium display) and a dedicated IBM data centre.

As all of the proposed stadiums routinely host major sporting events that cater to local, national and international media requirements, the United 2026 bid includes a complete broadcast contribution network infrastructure, as well as the infrastructure needed for the FIFA IT event platform at these locations. This includes the necessary connectivity to provide fully reliable back-up connections between the IBC and each of the proposed stadiums. Connectivity to the international cable networks is also available, including fully redundant international circuits.

As many of these stadiums have significant legacy infrastructure elements, FIFA will need to receive reassurance that this legacy infrastructure can be leveraged to the greatest extent possible to minimise the cost and operational complexity of its use.

A key requirement of the United 2026 bid would be its ability to apply a common telecommunications platform across the international borders of its three candidate host countries. This would require a strong commitment from the parties for a common project structure to manage all related services. To this end, the bid includes a plan for the relevant government authorities of Canada, Mexico and the United States to establish a working group, composed of competent representatives from the relevant authorities and from within FIFA, in order to address any issues that might arise regarding the implementation and performance of the required services. This working group would be actively involved in the drafting and handling of all special regulations and ordinances as well as contractual arrangements.

When it comes to government guarantees relating to IT&T, the involvement of three separate countries in the United 2026 bid has obviously required the provision of three separate government guarantees. Following a review of these documents, the following elements require further consideration:

- The three guarantees are different in their coverage of the overall requirement from FIFA, particularly regarding FIFA's request that FIFA's service providers and Commercial Affiliates are able to receive services at no cost. The relevant guarantee provided by the Mexican government appears to have been submitted in the form required by FIFA. The guarantee provided by the United States, however, expressly states that "the Nation's regulatory framework precludes the Government from directing service providers to refrain from imposing the customary charges on FIFA and its nominees". The Canadian guarantee likewise stipulates that "many of the guarantees refer to services that are to be provided for these events by third party operators and cannot be directly guaranteed by ISED [the Canadian government department for Innovation, Science and Economic Development]". If confirmed, this matter would require FIFA to plan for the cost of usage fees, and perhaps even to provide the necessary infrastructure for event locations in Canada.
- Given that these guarantees are not consistent with one another, the complexity of managing these services across the borders of the three countries would also be compounded by the difference in application of the guarantees, leading to a potential administrative and commercial impact on the delivery of these key services.

Across the three countries, the bid indicates that providers of mobile and voice services will provide reliable and comprehensive mobile network access across all key locations. These providers have currently implemented and deployed 4G LTE networks. Fifth-generation (5G) cellular networking standards are also already in development, with several wireless service providers having begun trials of this technology.

In-stadium connectivity will be part of the stadium agreement and stadiums will be required to provide high-density Wi-Fi connectivity. There is also mention in the United 2026 bid of a commitment to ensure that the personal and financial information of players, officials, fans, media representatives and other attendees will be safeguarded.

A temporary event-wide digital terrestrial trunked radio solution will be made solely available to FIFA for use at the FIFA World Cup™. However, it is likely that by 2026, communications platforms such as 4G LTE will offer more feature-rich private communications services. The bidder will therefore monitor the availability of alternative technologies such as licensed LTE-A with trunking and call group features that will provide the same and/or additional functionality to that of TETRA in 2025/2026. In any event, the solution will meet FIFA’s requirements.

Some of the key risks associated with IT&T are highlighted below, together with the overall risk rating for the IT&T component of this criterion.

For the scores received in respect of the IT&T assessment as per the technical evaluation and the approved scoring system, along with the overall IT&T/IBC overall score, please see Annexe D, section 6.

Criterion	Level of risk	Observations/comments
IT&T	LOW	<ul style="list-style-type: none"> <li>• If integrated as proposed, the overall IT&amp;T infrastructure across the three candidate host countries would provide for a very high standard that meets most, if not all, of FIFA’s IT requirements.</li> <li>• The bidder still needs to assure FIFA that usage fees for the provided infrastructure would be waived for both FIFA and its nominees. This currently does not appear to be the case for operations in the United States and Canada.</li> <li>• Some levels of integration across national borders may not meet the need for a ‘seamless’ solution, potentially creating technological challenges that might require disjointed solutions. These may, for example, rely on different ‘last mile’ providers, which would significantly increase the complexity of operational support.</li> </ul>



## Evaluation – IBC

The United 2026 bid recommends locating the International Broadcast Centre in either Dallas or Atlanta, both of which are already existing and fully operational. In FIFA’s opinion, either of the proposed locations would be able to meet FIFA’s requirements. The space and facilities listed go beyond the requirements set, although the final layout of the available facilities is still unclear and a more detailed configuration of the IBC would have to be provided. Nevertheless, based on FIFA’s experience of previous tournaments, the size and quality of the premises on offer suggest that both cities would be feasible IBC hosts.

In the case of both proposals, clarification is still needed in order to understand how the outdoor space could be efficiently combined with the indoor space, given the cabling required between these two areas. Proximity to each other is an important consideration and FIFA would need to see that the venues could accommodate the two areas side by side. For example, car parks located across a major road from the IBC halls would not be suitable for the outdoor technical space required.

Decisive factors in choosing between the two proposed locations include: the efficiency of the technical solution (including telecommunications provider connectivity, power, heating, ventilation and air conditioning); proximity to staff accommodation and travel times between the two (FIFA has based its assessment on the assumption that accommodation will be in the city centre); and the level of additional services available within the IBC or the immediate vicinity.

Finally, given the large area and multiple halls at both locations, further clarification would be needed as to the planned means of guaranteeing the exclusive use period, for example via the creation of a security perimeter that would meet FIFA requirements while allowing the rest of the venue to function normally.

Some of the key risks associated with the IBC location are highlighted below, together with the overall risk rating for the IBC component of this criterion.

For the scores received in respect of the IBC assessment as per the technical evaluation and the approved scoring system, along with the overall IT&T/IBC overall score, please see Annexe D, section 6.

Criterion	Level of risk	Observations/comments
IBC	LOW	<ul style="list-style-type: none"> <li>The proposals put forward involve existing facilities that would appear to require minimal additional infrastructure to meet FIFA requirements.</li> <li>However, the matter of cross-border connectivity back to the IBC and any associated costs would need to be clarified.</li> </ul>

## 6.2.7 FIFA Fan Fest™



Zócalo Square, Mexico City



Central Park, New York City

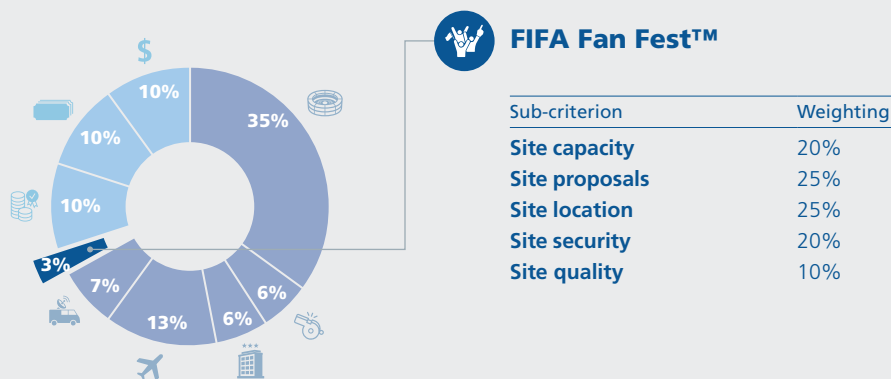


Nathan Phillips Square, Toronto

### Introduction

The FIFA World Cup™ attracts fans from all over the world, but only a minority have the opportunity to attend a match in the stadium. Since 2006, FIFA has been organising FIFA Fan Fest™ events in host cities, providing a public screening of all matches combined with cultural entertainment in a safe environment, thus forming an integral part of fans' experience of the tournament.

The FIFA Fan Fest™ criterion contains five key sub-criteria as set out in the table below. Each is weighted as shown in the right-hand column.



## Evaluation

The United 2026 bid has fulfilled the requirement to propose a minimum of two FIFA Fan Fest™ sites for each candidate host city. As mentioned elsewhere in this report, the bid initially put forward 23 candidate host cities, although it is proposed that this number would be reduced to 16 host cities during a final evaluation and selection process, if the United 2026 bid were to be accepted to stage the 2026 FIFA World Cup™.

All of the locations proposed by the bid team would meet the minimum capacity requirements of 15,000 spectators per venue, and generally appear to be in iconic locations (from the historic centre of Guadalajara to the tropical waterfront of Miami's Biscayne Bay, from New Jersey's Liberty State Park to Montreal's buzzing Quartier des spectacles). In addition, the majority of the proposed locations have significant experience of hosting previous events of a similar nature and scope to a FIFA Fan Fest™ (music concerts, conventions, fairs, etc.).

The fact that the locations are in already well-frequented areas that have been used extensively for major events in the past is likely to help minimise security and commercial risks.

Further clarification should be sought, however, regarding transport and access in cases where a proposed FIFA Fan Fest™ location is in relative proximity to the host city's proposed FIFA World Cup™ stadium, particularly on days when matches are taking place at that stadium. It is possible that city transportation systems could come under pressure on such days if the stadium and proposed FIFA Fan Fest™ venue are in close proximity.

In summary, the FIFA Fan Fest™ locations proposed by the United 2026 bid would appear to fulfil most if not all of FIFA requirements.

Some of the key risks associated with FIFA Fan Fest™ locations are highlighted below, together with the overall risk rating for the FIFA Fan Fest™ criterion.

For the scores received in respect of the FIFA Fan Fest™ assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 7.

Criterion	Level of risk	Observations/comments
FIFA Fan Fest™	LOW	<ul style="list-style-type: none"> <li>The United 2026 bid has proposed the required number of FIFA Fan Fest™ sites, and these are generally in iconic and sufficiently large locations.</li> <li>There are questions, however, concerning the successful operation of the FIFA Fan Fest™ sites on matchdays when games are being played in the same host city as the FIFA Fan Fest™ location. Further evaluation work would need to be done to address any potential traffic, security and spectator-management issues.</li> </ul>

## 6.2.8 Organising costs

### Introduction

The costs associated with organising the FIFA World Cup™ represent one of the key cost drivers in FIFA’s overall expenditure. The tournament costs are principally comprised of the following elements:

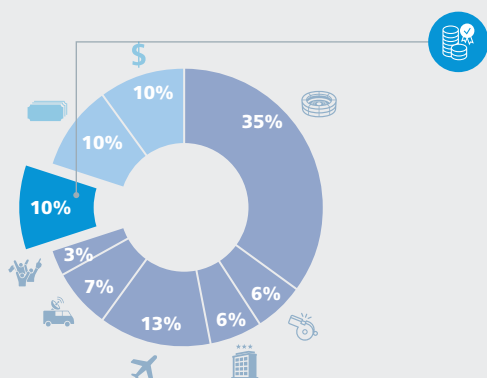
- FIFA’s direct organising costs in connection with the tournament;
- the costs relating to the performance of the obligations allocated to the hosting member associations in connection with co-organising the tournament;
- costs resulting from non-refundable or creditable taxes (in the event that no full tax exemptions are granted), including in particular value-added tax, goods and services tax, sales tax and the like.

This reflects FIFA’s new operational model for organising the FIFA World Cup™, where FIFA assumes much more control over operations.

FIFA’s assessment of each bid is based on an analysis of the bid’s projected organising costs – combining the proposed member association’s (or associations’) expenditure budget and FIFA’s forecast organising costs against a baseline figure.

This baseline figure has been based upon the organising costs of the 2018 FIFA World Cup Russia™ with an upward adjustment to account for the new expanded format of the 2026 FIFA World Cup™. Other manual corrections were made as necessary to account for individual requirements or additional operational set-up costs.

The baseline figure totals in the order of USD 1.97 billion. This does not cover any funds for the organising entity (in order to avoid double counting since the obligations of the member association are reflected in the baseline). It also does not cover stadium rental fees which are included as part of the assessment of ticketing revenues.



### Organising costs

#### Evaluation of organising costs

Score	Assessment	Cost level v. baseline
0	<b>very weak</b>	≥ 20% higher cost
1	<b>weak</b>	10%-19% higher cost
2	<b>sufficient</b>	0%-9% higher cost
3	<b>good</b>	0%-9% lower cost
4	<b>very good</b>	10%-19% lower cost
5	<b>excellent</b>	≥ 20% lower cost

*It should be emphasised that FIFA’s contribution to the consolidated event budget is a projected cost estimate and is not yet based on an agreed budget. The initial version of the 2026 FIFA World Cup™ budget will be further defined in a joint exercise involving FIFA and the member association(s) during the initial operational phase, which is due to run until 31 December 2019.*

## Evaluation

### FIFA’s direct organising costs

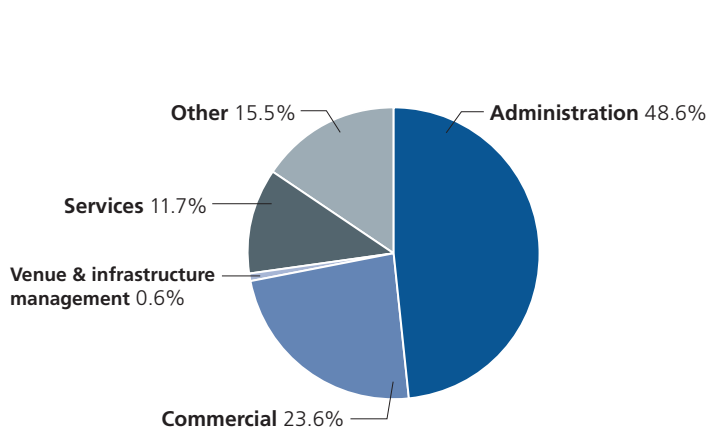
As explained above, FIFA’s contribution to the consolidated event budget is a projected cost estimate developed by FIFA. It is estimated, in the case of the United 2026 bid, that FIFA’s organising costs would be in the order of USD 1.92 billion.

Key cost drivers in the budget include:

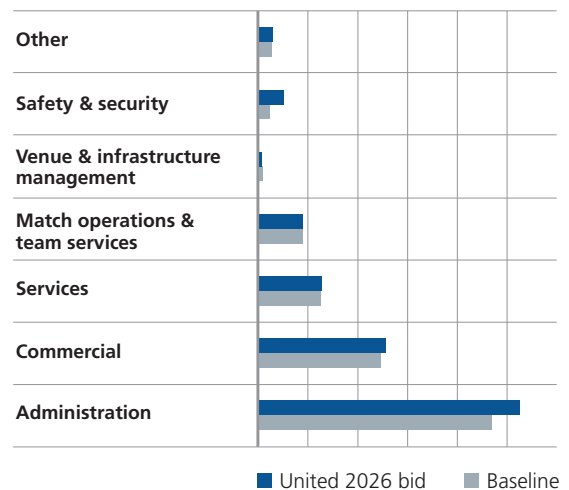
- Commercial (including TV operations)
- Administration (including workforce management)
- Services (including IT&T)
- Team services
- Safety and security

A breakdown of these cost drivers is shown below, alongside a general comparison of how the estimates for each cost driver compares with the baseline.

### FIFA’s organising costs



Overall projected organising costs per area in %



Projected organising costs v. baseline

### Member association budget

The bidder was required to submit two budget proposals: the first to cover the initial operational phase (from the period of appointment up until the establishment of the 2026 FIFA World Cup™ entity in the host countries on 31 December 2019) and the second to cover the remainder of the tournament’s lifecycle (from 2020 to 2027). Please note that the figures do not include any adjustment for inflation, in order to keep them compatible with the baseline figure, which is based on the organising costs of the 2018 FIFA World Cup™. The general budget parameters provided by the bidder (such as the foreign exchange rate into USD and the inflation rate) appear to be reasonable.

The combined member association expenditure budget (for both of the periods described above) submitted by the United 2026 bid provides approximately USD 238 million towards the overall consolidated event budget. Generally, the budget has been prepared in line with FIFA’s expectations and requirements.

Key cost drivers in the budget include safety and security (approximately USD 99 million), workforce management (approximately USD 92 million), and communications (approximately USD 12 million). With respect to workforce management, the bidder’s cost assumptions are supported by a detailed staffing plan.

At a high level, the cost items that appear to deviate most from the baseline are:

- **Staffing costs** – Based on the staffing budget submitted by the United 2026 bid, the overall workforce costs are significantly above the baseline due to the high cost of living and increased headcount resulting from the tournament’s co-hosting approach.
- **Safety and security** – Safety and security costs, estimated by the United 2026 bid to be in the area of USD 99 million, are significantly higher than the baseline.
- **Co-hosting and increase in the number of venues** – The United 2026 bid has proposed the use of 16 stadiums in 16 venues (with none of the candidate host cities proposing more than one stadium). Based on FIFA’s assessment, there would be additional costs across several key cost drivers as result of this relatively large number of venues, along with the need to coordinate the tournament across three host countries.

### Costs of non-refundable or creditable taxes

Due to the differing levels of protection provided by the governments of the bidder countries, there may be some cost impact arising from non-refundable or creditable taxes (value-added tax, sales tax, etc.), in particular in the United States and Canada.

## Conclusion

Combining the three main aspects described at the start of this section (FIFA’s direct organising costs, the hosting member associations’ cost obligations, and any relevant tax costs) it is projected that the overall tournament costs of staging the FIFA World Cup™ in Canada, Mexico and the United States would be in the order of USD 2.16 billion. This corresponds to an increase in organising costs of between 0-9% in comparison to the 2018 FIFA World Cup™ baseline.

Some of the key risks associated with the organising costs are highlighted below, together with the overall risk rating for the organising costs criterion.

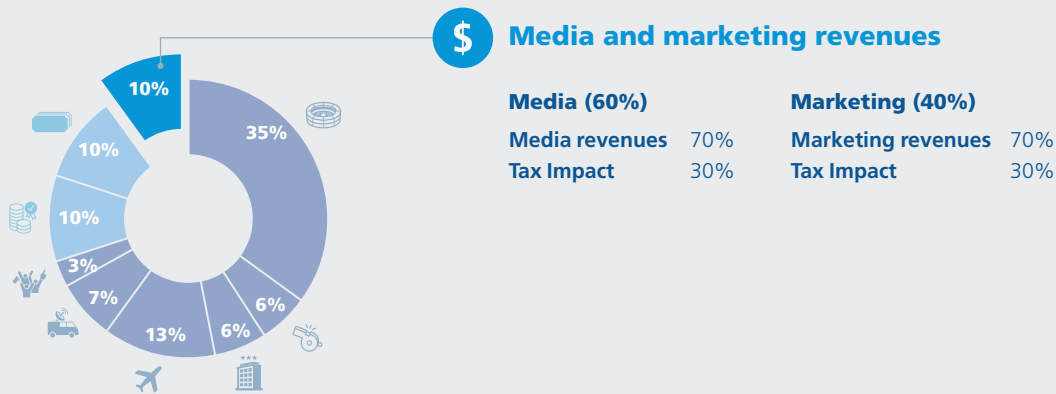
For the scores received in respect of the organising costs assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 8.

Criterion	Level of risk	Observations/comments
Organising costs	MEDIUM	<ul style="list-style-type: none"> <li>• Generally, the budget has been prepared in line with FIFA's expectations and requirements</li> <li>• The budgeted costs for safety and security as well as staffing are significantly higher than FIFA's baseline.</li> <li>• The proposed use of 16 stadiums would lead to additional costs due to the larger number of venues.</li> </ul>

## 6.2.9 Media and marketing revenues

### Introduction

Media and marketing revenues account for approximately 80% of revenue derived from the FIFA World Cup™. As this evaluation criterion is made up of two distinct components (media revenues and marketing revenues), FIFA has apportioned a weighting to each component from the overall ten percentage points that are available. Based on an assessment of their relative contributions towards total FIFA World Cup™ revenues, media revenues has been weighted 6% and marketing revenues has been weighted 4%.



Since different levels of tax are imposed in different countries and across countries on a state and/or municipal level, FIFA also has to consider the impact of any tax elements when estimating tournament revenues. The taxes assessed are limited to taxes which are directly related to the respective revenue streams under consideration.

The table below reflects the scoring range to be applied to the analysis regarding tax exemption. For instance, if a bid is adjudged to have provided a full tax exemption, it will receive a score of '5', whereas a bid which is adjudged to have provided a minor tax exemption will receive a score of '1'.

### Tax Exemption Assessment

Score	Explanation
0	No tax exemption
1	Minor tax exemption
2	Limited tax exemption
3	Relevant tax exemption
4	Close to full exemption
5	Full tax exemption

Given the significance of tax-related impacts on the financial results, FIFA will seek to base its calculations on the net revenue position rather than the gross revenue position, with the tax exemption assessment comprising 30% of the overall score for this criterion.



*In the case of media revenues, bids have been assessed based on the time zones where matches will be played and the anticipated impact of this on the potential global audience for the tournament, which serves as a proxy for the overall potential value of the international media rights from around the world.*

*As a baseline for potential audiences, FIFA has used the total reach figures for the 2014 FIFA World Cup Brazil™. The impact on audiences of the new format (i.e. expansion to 48 teams) is assumed to be constant for both bids, with the assumption of a 10% increase in global audiences as a result of the increased number of teams and matches.*

### Media revenues

Score	Assessment	Audience v. 2014 FWC total reach
0	very weak	-10% or lower
1	weak	-5% to -10%
2	sufficient	0% to -5%
3	good	0% to +5%
4	very good	+5% to +10%
5	excellent	+10% or higher

*With respect to marketing revenues, bids have been assessed based on two components:*

- the time zone impact of where the matches will be played on the potential global audience, this time serving as a measure or indicator of brand exposure for FIFA's commercial programme; and*
- the GDP of the host country (or countries), as an indicator of the purchasing power of the population most naturally engaged by the tournament, influencing the attractiveness and value of both local and global packages.*

*For the purposes of calculating the overall score for marketing revenues, both of these components have been weighted 50:50.*

### Marketing revenues

Score	Assessment	Audience v. 2014 FWC total reach (50%)	GDP global ranking (50%)
0	very weak	-10% or lower	111+
1	weak	-5% to -10%	81-110
2	sufficient	0% to -5%	51-80
3	good	0% to +5%	21-50
4	very good	+5% to +10%	11-20
5	excellent	+10% or higher	Top 10

## Evaluation – media revenues

### Revenue evaluation

While matches would kick off at different local times, the overall match schedule for the United 2026 bid has been based upon the UTC-4 time zone (corresponding to local time in New York) for this analysis, in order to standardise global kick-off times (and maintain the necessary time spread between matches) as is normally the case.

Based on FIFA's analysis of the time zones involved, the United 2026 bid would be expected to see a fall in global television audience reach of approximately 0.7% when compared to the 2014 FIFA World Cup Brazil™. This is without considering the assumed additional increase of 10% expected from the increased number of teams and matches at the expanded 2026 edition. Taking both these factors into consideration produces a projected global television audience reach of approximately +9.3%.

The basis for the above projection is set out in the table below. The relevant figures relate to the columns concerning the baseline (from the 2014 FIFA World Cup™) and the projected figures for the United 2026 bid. The table also shows figures for the 2010 FIFA World Cup South Africa™, and a comparison between the figures for the 2010 and 2014 editions. This has been included to give an indication of the figures achieved in similar time zones to both bids. The analysis suggests that the projected television audience reach for the United 2026 bid would be comparable with the figures from the 2014 FIFA World Cup Brazil™, although the slight difference in time zone (UTC-4 instead of UTC-3) is expected to produce a slightly lower reach in the Asia/Oceania regions.

Region	2014 FWC (UTC-3)	2010 FWC (UTC+2)	Difference 2014 compared to 2010	United 2026 bid projection (UTC-4)
EMEA	802,314,332	810,079,859	-7,765,527	801,020,078
Americas	558,130,011	514,893,087	43,236,924	565,336,165
Asia & Oceania	770,254,252	897,354,805	-127,100,553	749,070,827
<b>TOTAL</b>	<b>2,130,698,597</b>	<b>2,222,327,751</b>	<b>-91,629,154</b>	<b>2,115,427,069</b>
<b>Expected United 2026 audience compared to 2014 FIFA World Cup™</b>				<b>-0.7%</b>
<b>Expected audience compared to 2014 FIFA World Cup™ including impact of 48-team tournament</b>				<b>+9.3%</b>

Comparison of the 20-minute TV audience reach for the 2010 FIFA World Cup™ and the 2014 FIFA World Cup™ with projections for the 2026 FIFA World Cup™ if the United 2026 bid were selected.

As noted above in the methodology, this appraisal of commercial revenues from media rights sales has been completed using TV audiences as a proxy for attractiveness to potential media rights licensees (and therefore revenue) on a global basis. It is noteworthy that FIFA already has a commercial agreement in place for rights in certain territories for 2026 (including potential bonus payments from some North American media rights licensees, as has been reported). As such, FIFA has relative certainty of such revenues from these territories whereas in other territories the rights remain to be sold.

**Tax impact**

As presented in Annexe F, the tax impact assessment has analysed the respective tax positions across each of the bidder countries (Canada, Mexico and the United States). For the purposes of producing a combined tax impact assessment for the United 2026 bid, each individual tax assessment has been weighted in accordance with the proposed split of matches across the three countries. This leads to weightings of 12.5% for Canada (ten out of 80 matches), 12.5% for Mexico (likewise ten out of 80 matches) and 75% for the United States (60 out of 80 matches).

With respect to the individual tax assessment relating to media revenues in each country, FIFA has made the following evaluations:

- **Canada** – As set out in Annexe F, FIFA recognises only a limited tax exemption for media revenues in the case of Canada.
- **Mexico** – In the case of Mexico, the relevant government guarantee was submitted without any deviation. Provided this is implemented, it can be assumed that the FIFA's media revenues related to the 2026 FIFA World Cup™ would benefit from a full tax exemption.
- **United States** – As set out in Annexe F, FIFA recognises a full tax exemption for media revenues in the case of the United States. The assessment takes into account, in particular, the additional letter of support from the US President and an additional letter from the Secretary General of the USSF providing further explanations on the taxation of major football events in the U.S, as well as the recent adoption by the US Congress with respect to its support for the FIFA World Cup™.

Applying the weighting explained above (in order to obtain a combined score for the United 2026 bid), it can be assumed that FIFA's media revenues related to the 2026 FIFA World Cup™ would benefit from an almost full tax exemption.

## Evaluation – marketing revenues

### Revenue evaluation

The time zone impact of the United 2026 bid has been calculated on the same basis as that for the media revenues component, this time serving as a measure or indicator of brand exposure for FIFA’s commercial programme.

As for the baseline for the GDP score, FIFA has used the GDP ranking of the host countries, using the World Bank figures from 1 March 2018 (and given in USD, not adjusted for purchasing power parity). As there are three bidder countries to consider, similar to the weighting for the tax impact assessment described above, the GDP score has been weighted according to the proportion of matches scheduled to be played in the respective countries, as shown in the table below.

Global rank	Country	GDP (USD)	% allocation (proportionate to no. of matches)	Proportional GDP (USD) of United bid
1	United States	18.62 trillion	75.0% (60 matches)	14.29 trillion
11	Canada	1.53 trillion	12.5% (10 matches)	
16	Mexico	1.05 trillion	12.5% (10 matches)	

The proportional GDP of USD 14.29 trillion would place the United 2026 bid second in the global GDP rankings (second only to the United States itself).

### Tax impact

With respect to the individual tax assessment relating to marketing revenues in each country, FIFA has made the following evaluations:

- **Canada** – As set out in Annexe F, FIFA recognises only a limited tax exemption for marketing revenues in the case of Canada.
- **Mexico** – The relevant government guarantee was submitted without any deviation from the FIFA template. Provided this is implemented, it can be assumed that the FIFA’s marketing revenues related to the 2026 FIFA World Cup™ would benefit from a full tax exemption.
- **United States** – As set out in Annexe F, FIFA recognises a close-to-full tax exemption for marketing revenues in the case of the United States.

Applying the weighting explained above (in order to obtain a combined score for the United 2026 bid), it can be assumed that FIFA’s marketing revenues related to the 2026 FIFA World Cup™ would be subject to an almost close-to-full tax exemption overall.

## Conclusion

In relation to media revenues, it is estimated that the United 2026 bid would obtain a projected global audience reach which is between 5% and 10% higher than the baseline figure of the 2014 FIFA World Cup Brazil™. With regard to the marketing revenues, this same measure is applied, together with the additional factor of GDP ranking as an indicator of the purchasing power of the population most naturally engaged by the tournament. In the case of the United 2026 bid, this falls within the “top 10” band of the GDP global rankings. In terms of tax impacts on both revenue streams, the United 2026 bid has been assessed differently in terms of media and marketing revenues, with the media revenues expected to benefit from an almost full tax exemption while the marketing revenues are subject to an almost close-to-full tax exemption.

Some of the key risks associated with media and marketing revenues are highlighted below, together with the overall risk rating for the media and marketing revenues criterion.

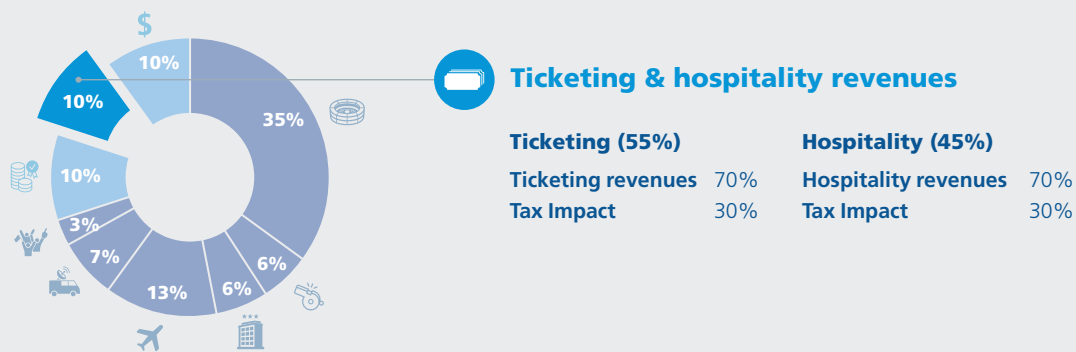
For the scores received in respect of the media and marketing assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 9.

Criterion	Level of risk	Observations/comments
Media and marketing	LOW	<ul style="list-style-type: none"> <li>Distance from Europe and the world’s largest TV markets for football is expected to have a slight dampening effect on potential media revenues. Taking into account the tournament’s expansion to an 80-match format, however, global television audience figures compared to the 2014 FIFA World Cup Brazil™ are projected to increase by 9.3%.</li> <li>Restrictions to the schedule due to weather and/or climate are likely in some of the proposed host cities, which could result in some matches taking place outside the most desirable time slots for TV viewing.</li> <li>The attractiveness of local and global marketing rights is affected by the purchasing power of the population most naturally engaged by the tournament (i.e. the host country/countries). An economic crisis leading to a significant impact on the national economy would therefore have an adverse effect on the marketing value of the tournament. Such events are difficult to predict, however, and the likelihood is considered to be low. The submission of a joint bid also facilitates the diversification of risk exposure in this respect.</li> </ul>

## 6.2.10 Ticketing and hospitality revenues

### Introduction

Along with media revenues and marketing revenues (assessed in the previous section), ticketing and hospitality revenues also represent important revenue streams generated by the FIFA World Cup™, with FIFA using these funds to finance its subsidies and contributions to the host member association(s), as well as to finance its statutory activities and obligations.



Ticketing and hospitality revenues account for 10% of each bid’s final score under the technical evaluation. As these ten percentage points are shared across two distinct components (ticketing revenues and hospitality revenues), a weighting system has been used, based on an assessment of each component’s relative contribution towards FIFA World Cup™ revenues as a whole. As a result of this assessment, ticketing revenues will account for 5.5% of each bid’s overall score under the technical evaluation, with hospitality revenues accounting for 4.5%, corresponding to a 55:45 split between the two components.

Baseline figures are used to assess both components, with forecast revenues for the 2026 FIFA World Cup™ being compared against the projected ticketing revenues and hospitality revenues for the upcoming 2018 FIFA World Cup Russia™ (adjusted to take into account both the expanded format of the 2026 edition and inflation), as shown below.

### Ticketing

Score	Assessment	Specified revenue v. 2018 FWC projected
0	very weak	-30% or lower
1	weak	-15% to -30%
2	sufficient	0% to -15%
3	good	0% to +10%
4	very good	+10% to +20%
5	excellent	+20% or higher

### Hospitality

Score	Assessment	Specified revenue v. 2018 FWC projected
0	very weak	-30% or lower
1	weak	-15% to -30%
2	sufficient	0% to -15%
3	good	0% to +10%
4	very good	+10% to +20%
5	excellent	+20% or higher

*With regard to ticketing, FIFA's assessment of each bid's revenue is based on an analysis of the net number of purchasable tickets (calculated by taking the gross stadium capacities for all the matches to be played at the tournament and then subtracting the expected number of 'seat kills' as well as media, VIP, complimentary and contingency seats).*

*The inventory of purchasable tickets is then categorised according to the type of seat, ticket price and location within the stadium. The majority of seats are divided into four price categories, Category 1 being the most expensive and Category 4 the most affordable. Skybox and Business Seats are also included, based on the configurations of the proposed stadiums.*

*Further factors taken into account when assessing likely ticket revenues include the demography of the football fan base and economy in the candidate host country (or countries) and neighbouring countries, and the convenience of geographical mobility.*

*It should also be noted that due to the direct link between the ticketing revenue potential of a stadium and the stadium rental fees requested, projected stadium rental fees have been deducted from such projected ticketing revenues.*

*Finally, it is important to note that the bids are assessed based on their projected revenues as indicated in the bids submitted (each bidder is required to submit a bid information template estimating ticketing revenues, with the template also taking into account hospitality revenues). However, FIFA also conducts its own independent analysis to verify the figures stipulated (based on stadium capacities, ticket categorisations and hospitality options). Should either or both figures provided differ by more than 10% from the figures derived by FIFA, then FIFA's figure (or figures) shall prevail and be used as the basis for the calculation of the bid's score.*

*When it comes to hospitality, FIFA's assessment of the projected hospitality revenues for each bid has been guided by an analysis of the likely hospitality capacity at the proposed stadiums, the average price of hospitality packages and the strength of the hospitality market in the candidate host country (or countries).*

*As the strategic direction of the hospitality business model will only be set following the selection of the host country (or countries), historical data analysis from previous FIFA World Cup™ hospitality programmes has been used to forecast likely future performances. These have then been applied to produce a projection of hospitality revenues, which has also taken into account factors such as: the bid's geographical proximity to South American/ East Asian markets; the country's economic position and the strength of the country's hospitality sector.*

*In attempting to compare projected hospitality revenues between a 64-match tournament (the 2018 FIFA World Cup Russia™) and the 80-match 2026 FIFA World Cup™, it is worth bearing in mind that the number of prime matches (including quarter-finals, semi-finals and the final) will remain unchanged, with the increased number of matches affecting only the group stage and new round of 32 stage of the competition. The increased number of matches has been applied to the baseline figures from the 2018 FIFA World Cup Russia™ to ensure a fair comparison with the 2026 FIFA World Cup™ projections put forward by each bidder.*

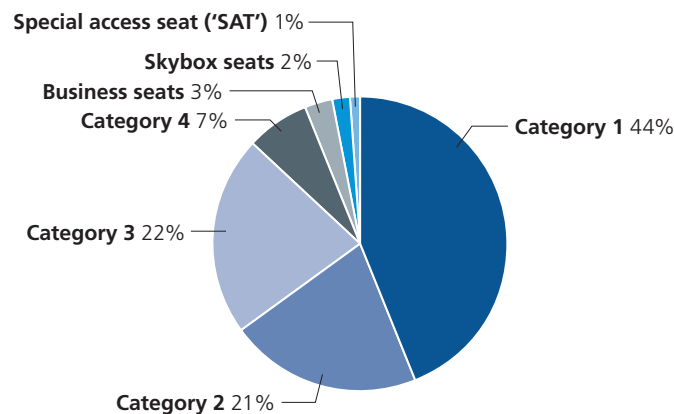
*Any potential tax impact is calculated using the same methodology explained in the previous section ('Media and marketing revenues') although the tax impact score itself may vary from that applied to the media and marketing revenues due to the fact that taxes are only considered if they are directly related to the respective revenue streams under consideration.*

## Evaluation – ticketing revenues

### Revenue evaluation

The United 2026 bid has submitted a projection of 5,003,796 purchasable tickets across 80 matches, with the ticket categories split as shown in the table below.

#### United 2026 – ticket category allocation



The bidder has forecast a 99.2% overall average attendance at each game (based on the benchmark of ticket sales achieved at the 2014 FIFA World Cup™). This would equate to 4,963,766 tickets being sold, out of the total number of 5,003,796 purchasable tickets.

The proposed price categories for the top three categories would start at USD 174, with tickets in the lowest price range (Category 4) starting at USD 21. The bidder has provided FIFA with the results of a ticketing market overview, comprising information relating to: stadium capacities and average football match attendances at the proposed stadiums; ticket price benchmarks and legal restrictions on ticket pricing and sales.

Combined with the forecast number of ticket sales, the bid has projected total gross ticket revenues in the order of USD 1.76 billion. This is based, however, on FIFA requirements to model ticket revenues on a 12-stadium plan, with the United 2026 bid team suggesting that ticket revenues for their preferred option of 16 high-capacity stadiums could produce ticket revenues in excess of USD 2 billion.



The bidder's estimate of 4,963,766 ticket sales would constitute an increase of approximately 65% compared to the average of around three million for recent FIFA World Cup™ tournaments (helped in part by the expansion from 64 matches to 80). The well-balanced split of the ticket categories per stadium shows potential for optimising the categories for even greater commercial income. The estimated ticketing revenue of circa USD 1.76 billion appears to be more than achievable and could be further optimised with a well-managed ticket sales/price strategy. The projection of the ticket revenue has been submitted in the format required with supporting information.

With respect to projected stadium rental fees, the United 2026 bid has provided significant initial stadium rental fee proposals which, collectively, comprise in the order of USD 390 million. These have therefore been deducted from the projected ticketing revenues to result in a figure of approximately USD 1.37 billion.

Finally, mobility between the widely spread candidate host cities and across the national borders of the three candidate host countries is expected to be a challenging factor for fans who wish to follow their favourite teams as the competition progresses, unless incentivised travel programmes can be offered at reasonable prices.

### **Tax impact**

As explained in the 'Media and marketing revenues' section of this report, the tax impact assessment in regard to ticketing and hospitality revenues is based upon an analysis of the respective tax positions across each of the bidder countries (Canada, Mexico and the United States) with weightings of 12.5%, 12.5% and 75% respectively, in line with the proposed split of matches across the three countries.

With respect to the individual tax assessment relating to ticketing revenues in each country, FIFA has made the following evaluations:

- **Canada** – As set out in Annexe F, FIFA recognises only a minor tax exemption for ticketing revenues in the case of Canada.
- **Mexico** – The relevant government guarantee was submitted without any deviation from the FIFA template. Provided this is implemented, it can be assumed that FIFA's ticketing revenues related to the 2026 FIFA World Cup™ would benefit from a very good protection for ticket sales, and that FIFA would not endure any material tax costs other than those explicitly accepted under the guarantee.
- **United States** – As set out in Annexe F, FIFA has assessed the tax environment relating to ticketing revenues in the United States as providing a very good protection, constituting a close-to-full tax exemption.

Applying the weighting explained above (in order to obtain a combined score for the United 2026 bid), it can be assumed that FIFA's ticketing revenues related to the 2026 FIFA World Cup™ would be subject to a relevant to close-to-full tax exemption.

## Evaluation – hospitality revenues

### Revenue evaluation

In calculating the potential hospitality revenues of the United 2026 bid, FIFA has considered the available inventory of tickets and hospitality packages, with the United States and Mexico in particular having some of the world's largest domestic markets in this sector. The strong economies of all three candidate host countries has also been taken into account, along with the United 2026 bid's geographical proximity to leading markets in South America and East Asia. FIFA's combined assessment of these factors has then been compared to historical data derived from previous FIFA World Cup™ hospitality sales.

Taking these factors into account, the bid has projected total gross hospitality revenues in the order of USD 1.3 billion.

### Tax impact

With respect to the individual tax assessment relating to hospitality revenues in each country, FIFA has made the following evaluations:

- **Canada** – As set out in Annexe F, FIFA recognises only a minor tax exemption for hospitality revenues in the case of Canada.
- **Mexico** – The relevant government guarantee was submitted without any deviation from the FIFA template. Provided this is implemented, it can be assumed that FIFA's hospitality revenues related to the 2026 FIFA World Cup™ would benefit from a full tax exemption.
- **United States** – As set out in Annexe F, FIFA has assessed the tax environment relating to hospitality revenues in the United States as providing a very good protection, resulting in a close-to-full tax exemption.

Applying the weighting explained above (in order to obtain a combined score for the United 2026 bid), it can be assumed that FIFA's hospitality revenues related to the 2026 FIFA World Cup™ would be subject to a relevant to close-to-full tax exemption.

## Conclusion

In relation to ticketing revenues, it is projected that the United 2026 bid would generate ticketing revenues in the order of USD 1.76 billion, less approximately USD 390 million for the stadium rental fees proposed. It must be emphasised that this represents an anticipated increase in ticketing revenues of over 150% above the baseline. Likewise, with regard to the hospitality revenues, the projected revenues of approximately USD 1.3 billion would constitute an increase of more than 100% in comparison to the baseline of the 2018 FIFA World Cup Russia™.

In terms of tax impacts on both revenue streams, the United 2026 bid has been assessed as providing a close-to-full exemption and very good tax environment.

Some of the key risks associated with ticketing and hospitality revenues are highlighted below, together with the overall risk rating for the media and marketing revenues criterion.

For the scores received in respect of the ticketing and hospitality assessment as per the technical evaluation and the approved scoring system, please see Annexe D, section 10.

Criterion	Level of risk	Observations/comments
Ticketing and hospitality	LOW	<ul style="list-style-type: none"> <li>The United 2026 bid's forecast of close to 5 million overall ticket sales and ticket revenues of more than USD 1.7 billion seem well founded. If achieved, these projected revenues would mark an increase of more than 150% in comparison to revenues forecast for the 2018 FIFA World Cup Russia™.</li> <li>In terms of ticket sales and attendances, these are supported by an existing football fan base and strong economies in the three bidding countries.</li> <li>Having the tournament's 80 matches take place across three host countries will require a robust and secure IT ticketing solution which functions seamlessly across the national borders.</li> <li>The existence in the stadiums of already operational facilities for the hospitality programme supports the assumptions and forecasts made regarding hospitality revenues.</li> <li>Running a hospitality programme across three nations does potentially add a layer of complexity, although this is mitigated by the unified business practices conducted in the bidding countries.</li> </ul>

## 6.3 RISK ASSESSMENT

### 6.3.1 Legal risks

#### **Government support documents**

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 (or host countries) and the proposed host cities.

As a condition for their appointment to co-organise the tournament together with FIFA, the bidders are required to engage and secure the full support of the government authorities at federal, state and municipal level in the respective host country (or host countries).

To that end, as part of their bids, the bidders are asked to secure a number of government support documents, which are documents provided by the governments or other competent local, regional or national government authorities of the bidder countries. These include the following documents:

- (i) Government Declaration
- (ii) Government Guarantees
- (iii) Government Legal Statement
- (iv) Host City Agreements, and
- (v) Host City Declarations

In relation to the government guarantees (point (ii) above), bidders are required to provide FIFA with guarantees in respect of the following subject matters:

- Government Guarantee #1: visas, permits, immigration, check-in procedures
- Government Guarantee #2: work permits and labour law
- Government Guarantee #3: tax exemption and foreign exchange undertakings
- Government Guarantee #4: safety and security
- Government Guarantee #5: protection and exploitation of commercial rights
- Government Guarantee #6: IT&T
- Government Guarantee #7: waiver, indemnification and other legal issues

For a detailed explanation of the Government Guarantees, please consult the overview document contained in the “Guide to the Bidding Process for the 2026 FIFA World Cup™”, published by FIFA in November 2017.

**Contractual hosting documents**

As previously mentioned in section 4.2.1 of this report, these refer to the binding and underlying legal framework between FIFA and the relevant stakeholders (governments, authorities of stadiums, training sites, airports, etc.) in connection with hosting and staging the tournament, and define in detail the respective rights and obligations of the parties involved.

More specifically, these include the following documents:

- Hosting Agreement
- Host City Agreements
- Host City Declarations
- Stadium Agreements
- Training Site Agreements
- Airport Agreements
- Legal Opinions

FIFA has carried out, with the support of outside expertise, an assessment of the legal risks relating to both bids. This builds on the work contained in the compliance assessment (as described in section 6.1 of this report), and also takes into account any additional risks that came to light during the risk assessment.

The overall risk assessments for the United 2026 bid, as set out below, have been weighted to reflect the bid's proposal to play the vast majority (75%) of matches in the United States. A summary of the compliance assessment findings in relation to the submitted Template Documents can be found in Annexe E.

Area of assessment	Level of risk	Observations/comments
Overall legal risk – government support (United 2026 bid)	MEDIUM	<ul style="list-style-type: none"> <li>The Government Guarantees and the Government Declaration were not submitted in compliance with the FIFA templates in the U.S., only partially in compliance with the FIFA templates in Canada and in full compliance with the FIFA templates in Mexico. In Mexico, the overall risk level in connection with the Government Support Documents is considered low risk, whilst in Canada and the U.S. the overall risk level in connection with the Government Support Document is considered medium risk.</li> <li>By letter dated 17 April, 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents in all three countries. Until the date of the issuance of this report, the United Bid Committee submitted to FIFA (i) in relation to Canada a letter of the Minister of Sport and Persons with Disabilities, reconfirming the Government's general support for the United 2026 Bid, (ii) in relation to the U.S. an additional letter of support of the U.S. President, an additional letter from the legal counsel of USSF on the Legal Opinion as well as additional letters by USSF on the Government Guarantees and the secondary ticket market and (iii) in relation to Mexico an additional letter by FMF on the Government Guarantees.</li> </ul>
Overall legal risk – contractual hosting documents	LOW	<ul style="list-style-type: none"> <li>The Hosting Agreement as well as the Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates except for some deviations outlined in the individual report.</li> <li>Although the legal risk in connection with the Training Site Agreements in the U.S. is considered medium risk due to the lack of submission of thirteen Training Site Agreements, the overall legal risk level in connection with the contractual Hosting Documents is considered low risk.</li> </ul>

## 6.3.2 Vision, legacy and host country information

### Hosting vision

United 2026 is a joint bid by the United States, Canada and Mexico which sets out a hosting vision centred upon the concepts of “unity”, “certainty” and “opportunity”. The stated strategy of the bid is organised around four primary areas: the event; the game; the fans; and the world.

The United 2026 Bid Book also sets out individual hosting visions for its three host countries, with Canada aiming to use the 2026 FIFA World Cup™ to increase nationwide engagement and to deliver economic and social benefits to its diverse population.

Mexico’s stated vision for the tournament is to “inspire people to go beyond their limits”, as well as to advance the country as a whole towards its goal of being a fully culturally developed society.

Pointing out that the United States is one of the only remaining major developed nations where football is not the dominant sport, the US Soccer Federation describes the 2026 FIFA World Cup™ as a “spark” that would ignite the growth of football in the United States, and move it closer to the goal of becoming the nation’s pre-eminent sport. The United 2026 Bid Book claims that a second FIFA World Cup™ for the United States – and the first in the US in the age of social media – would bring unprecedented attention to the sport, helping to bring millions of young people, including those from underserved and immigrant communities, into the ranks as registered players.

The bid describes the three host countries and their respective economies as “safe and stable” and says that the vast majority of the infrastructure necessary to host a FIFA World Cup™ is already in place, not only in terms of stadiums but also world-class transportation, accommodation, and medical, technology and other infrastructure.

The United 2026 Bid Book presents 23 candidate host cities spread across the three host countries and acknowledges that this is more than the number required by FIFA. If the United 2026 bid were to be chosen to host the 2026 FIFA World Cup™, a further host city evaluation and selection process would be required to arrive at the final allocation proposed by the bidder of 16 host cities.

The bidder proposes playing 60 of the tournament’s 80 matches in the United States, with ten games each being played in Canada and Mexico. It is proposed that the opening day could see three matches played, with one game in each of the three host countries. The bid anticipates sold-out stadiums with more than 5.8 million ticket sales forecast (based on the bidder’s proposed 16-stadium model).

## Legacy

The United 2026 bid specifically states that its legacy “is not about new stadiums” as the eventual 16 stadiums proposed for the tournament already exist and are fully operational. Instead, the bid team says that its greatest legacy would be to support FIFA and the global football community “to achieve ongoing success and growth in the next century”.

United 2026 puts itself forward as offering low risk and operational certainty for the tournament’s new 48-team, 80-match format and says it would help support FIFA’s future vision for football with projected economic benefit to world football’s governing body of USD 2.1 billion. The bid team also expects to see more than USD 5 billion of benefit to North America in terms of short-term economic activity, including the creation of 40,000 jobs.

The bidder also suggests that staging a FIFA World Cup™ in the largest commercial market in the world would allow FIFA to engage with many of the most influential brands in the world, as well as with hundreds of millions of potential new players and fans.

When it comes to developing the game in North America, the three host countries set out specific legacy goals, with Canada focusing on bringing the men’s game into alignment with its flourishing women’s football programme. Mexico, on the other hand, would look to create greater football opportunities for young girls and women. In the United States, where the gap between men’s and women’s football is considered to be less significant, the emphasis would be on increasing participation levels among underserved populations.

In addition to these focus areas, the three host countries plan to develop a continent-wide partnership for elite player, referee, coach and facility development. They would also look to further expand their respective youth development programmes as well as to harness the expected surge in enthusiasm for football, most notably with a “Minutes from Football” initiative that would connect football programmes across a network of 2,026 mini-pitches across North America.

Further legacy ambitions include a desire to “re-imagine fan experiences” both for fans attending the FIFA World Cup™ in person and for those following the tournament from afar. The bid also sets out a wide-ranging innovation programme. This would range from a specific research challenge to create a hybrid grass that can be maintained indoors or in other challenging climates, to wider plans to use football to advance the study of science, technology, engineering and mathematics (STEM) worldwide.



## **Bidding countries and candidate host cities**

### **General country information**

The three bidding countries (the United States, Canada and Mexico) have a combined population of over 500 million people. The proposed host cities are spread across four time zones, ranging during the summer months from UTC-7 to UTC-4.

Three official or primary languages are spoken across the three countries: French and English in Canada, English in the United States and Spanish in Mexico.

All three countries have previously qualified for the FIFA World Cup™, with Mexico having made it 16 times (including the 2018 FIFA World Cup Russia™), the United States ten times and Canada once. Mexico's best finish came in 1970 and 1986 when they reached the quarter-finals. The United States' best performance was in 1930 when they finished in third place. Canada were eliminated in the group stage in their only previous appearance, in 1986.

On a political level, Canada is a constitutional monarchy, with the reigning British Monarch recognised as Canada's Head of State. The Prime Minister is recognised as the Head of Government, responsible for operations and for the development and execution of policy. Mexico and the United States are both federal republics.

With all three countries in the top 15 of the world's largest economies, the United bid represents about USD 20 trillion in total economic output.

**Candidate host cities**

The United 2026 bid has put forward 23 candidate host cities, 16 of which would be selected to host matches during the 2026 FIFA World Cup™. These are: Montreal, Toronto, Edmonton, Seattle, San Francisco, Los Angeles, Denver, Kansas City, Dallas, Houston, Miami, Orlando, Atlanta, Nashville, Cincinnati, Washington D.C., Baltimore, Philadelphia, New York/New Jersey, Boston, Monterrey, Guadalajara, and Mexico City. The climate can vary considerably throughout the three countries but ten of the 23 proposed cities have average peak temperatures in the months of June or July that climb over 30°C, e.g. Monterrey, where the average afternoon temperature in July is 36°C. High levels of humidity can also be experienced in some of the candidate host cities, such as Orlando. Three of the cities with high average temperatures (Atlanta, Dallas and Houston) have proposed stadiums that have temperature control.

**Main public holidays**

Having three host countries sharing in the United 2026 bid obviously increases the number of public holidays to be taken into account. Canada's National Indigenous Peoples Day (21 June) and National Day (1 July) and Independence Day in the United States (4 July) are all likely to coincide with the dates of the 2026 FIFA World Cup™.

**Previous sporting events**

The United States has a wealth of experience in hosting global sporting events, having staged four Summer and four Winter Olympic Games (with a fifth Summer Olympic Games set to take place in Los Angeles in 2028). The country has also hosted the FIFA World Cup™ on one previous occasion (in 1994). Mexico has hosted two editions of the FIFA World Cup™ (in 1970 and 1986) as well as one Summer Olympic Games (Mexico City in 1968). Canada would be co-hosting the FIFA World Cup™ for the first time if the United bid were to be chosen, although it hosted the most recent edition of the FIFA Women's World Cup™ (2015) as well as one Summer Olympic Games (Montreal, 1976) and two Winter Olympic Games (Calgary 1988 and Vancouver 2010).

### 6.3.3 Security, medical and event-related matters

#### Security and safety

The United 2026 bid documentation addresses most of the security and safety-related activities and site strategies required for hosting an event of the magnitude of the FIFA World Cup™. The security and safety arrangements relating to the main competition-related events (Preliminary Draw, Final Draw, FIFA World Cup™ Team Workshop and FIFA Congress) have not been specifically addressed in the bid documentation, and further clarification would be required if the United 2026 bid were appointed to host the 2026 FIFA World Cup™.

Relevant information about the general security and safety context in the three proposed co-host countries has been provided, but more details would be welcome concerning the procedures for risk assessment, and the handling of potential differences when it comes to risk in the three different countries.

Since the vast majority of competition-related activities are due to take place on US soil (ten out of 16 stadiums, 60 out of the 80 matches), there are questions as to how the three countries will ensure integration, cooperation and consistency in their approach to security and safety. The bid sets out a proposed structure to handle all security and safety matters via the creation of a “United World Cup Command” and various entities at different levels such as “Host City Command”, “Site/Venue Command Centre”, etc. Further assurances would be necessary, however, to explain in more detail how these concepts would work in practice.

More detailed information would also be welcome on the responsibility matrices that are proposed for these structures and how they would be integrated with FIFA’s new host-country structure, in order to better understand both the planning and operational proposals, and to instil confidence that they will work as intended.

When it comes to international cooperation, reference is made in the United 2026 Bid Book (under the heading “Preventing Hooliganism”) to planned cooperation with “global intelligence partners”. A similar reference to “international cooperation” is made in the accompanying Bid Information Templates but information here is limited to the planned cooperation between the three proposed co-hosting countries only. The bid does not specifically set out the extent to which it would cooperate with other police agencies, whether that be international bodies such as INTERPOL or the police and government liaisons from the countries of the participating member associations.

Criterion	Level of risk	Observations/comments
Security and safety	LOW	<ul style="list-style-type: none"> <li>All parties have experience of hosting major sports events on a regular basis and established arrangements are in place for managing security and safety at stadiums and for high-profile individuals.</li> <li>A bid with three host countries increases the risk of inconsistency, however, in the approach to security, which could have a potentially negative impact.</li> <li>A joint bid involving multiple countries with federal structures may create challenges for intergovernmental cooperation around security and safety planning during the planning phase of the tournament.</li> </ul>

## **Health and medical**

Based on the information provided by the bidder and additional information gathered by FIFA, there is a clear indication that the United 2026 bid is fully committed to providing the medical infrastructure demanded by the bidding requirements.

As the bid proposes the co-hosting of the 2026 FIFA World Cup™ across three countries, FIFA has prepared a country-by-country review of the current medical services in the United States, Mexico and Canada, the key findings of which are set out below:

### **United States**

The United States is a centre of medical excellence with international, tertiary-level care available in many major cities. Both public and private hospitals offer a very high standard of care. Furthermore, there is an excellent public ambulance service. The ambulances are well equipped, reliable and staffed with trained paramedics and nurses. It is worth noting, however, that medical care can be expensive in the United States.

### **Mexico**

Selected private hospitals provide a high level of care in Mexico's larger cities. Many of the doctors and nurses have trained in the United States, and speak English as well as Spanish. The use of public hospitals includes a certain risk, however, due to potential shortages of medication and equipment, as well as lengthy waiting times. Additional ambulances would need to be made available in order to provide sufficient levels of cover for the hosting of a FIFA World Cup™.

### **Canada**

Canada, like the United States, is a centre of medical excellence with international, tertiary-level care available in many major cities. In addition, Canada has an excellent public ambulance service. The ambulances are well equipped with trained staff and are quick to respond.

All three countries have experience of hosting major sports events and have an appropriate level of related medical infrastructure in place.

In terms of playing conditions, care would need to be taken to minimise the risk of matches being played in overly high temperatures, particularly in cities where daytime temperatures regularly top 32°C (e.g. Monterrey, Dallas, Houston), although the bidder has indicated that matches could be played in temperature-controlled environments at certain stadiums (e.g. Dallas, Houston). The potentially long travel distances between the venues could also have medical implications.

Should the bid be selected, more detailed information would be welcome in terms of solutions to address the concerns raised above.

Regarding anti-doping measures, FIFA has confirmed that the United 2026 bid is compliant with the requirements set by the World Anti-Doping Agency.

Criterion	Level of risk	Observations/comments
Health and medical	LOW	<ul style="list-style-type: none"> <li>The United 2026 bid is considered to offer a generally high level of medical care, particularly throughout Canada and the United States, though the cost of medical care in the United States can be expensive.</li> <li>Mexico provides high levels of general care in selected private hospitals but has less consistent care levels within the public hospital system.</li> <li>Care would need to be taken to reduce the risk of matches being played in overly high temperatures, for example by avoiding early afternoon kick-offs (or using fully covered stadiums where available) in cities where daytime temperatures regularly exceed 32°C. Acclimatisation periods would be required for matches that are due to be played at high altitude.</li> </ul>

## Volunteers

The United 2026 bid intends to tap into an existing network of football enthusiasts across the three countries involved in the bid with the aim of establishing a 25,000-strong volunteer workforce.

According to the bidder, more than 75 million people performed voluntary work across the three candidate host countries in 2017, though no figures are provided on an individual country basis. The bid proposes a technology-enabled system, specifically developed for the tournament, to support its volunteer operations.

A volunteer management team would be put in place during the initial operational phase. This team would be tasked to further define the vision for volunteer growth and engagement.

The bid's volunteer strategy goes far beyond purely competition-related activities, with the stated aim of deploying volunteers to extend football education and enhance fan development over the eight years leading up to the competition and decades after.

The volunteer programme is also aligned with the bid's hosting and human rights strategy, and pledges to observe diversity and equality for all, by offering equal access to volunteer opportunities for all individuals across local populations – without regard to race, ethnicity, religion, sexual orientation, gender or impairment. A detailed "volunteer journey" has also been developed which would take each prospective volunteer through a number of training and development steps – from initial awareness and application through to final recognition and rewards at the end of the programme.

It was not initially clear in the information provided by the bidder the extent to which international volunteers (i.e. citizens from outside Canada, Mexico and the US) would be able to take part in the volunteer programme or how international volunteers would be managed. Following a request for clarification by FIFA, the bidder has confirmed that international volunteers would be able to work in each of the host nations during the tournament, and that collaboration with authorities in the three candidate host countries regarding the smooth

entry for all international participants in the tournament would include arrangements for volunteers. While adding that foreign applicants “will not be discouraged”, the bidder also confirmed that volunteer recruitment would be primarily directed at local residents of the host cities.

In summary, the United 2026 bid has clearly understood the importance of volunteers to the overall success of a FIFA World Cup™. The bid sets out a vision that recognises the mutual benefits of volunteering for the event and wider sports community on the one hand, and the volunteers themselves on the other (in terms of their personal and professional development, as well as the overall experience of volunteering at a FIFA World Cup™).

Criterion	Level of risk	Observations/comments
Volunteers	LOW	<ul style="list-style-type: none"> <li>The bidding documentation shows a good understanding of the role and importance of volunteers which goes far beyond purely competition-related activities.</li> <li>The bidder intends to recruit a 25,000-strong volunteer workforce, drawing on an existing pool of 75 million volunteers across the three bidding countries.</li> </ul>

### Communication, PR and event promotion

The United 2026 Bid Book sets out an eight-year marketing and communications plan, running from the planned selection of the FIFA World Cup 2026™ hosts in June 2018 up until the completion of the tournament itself.

The bidder lists the core objectives of the communications plan as: generating advance excitement about the competition; establishing a strong presence in North American and international markets; establishing the structure and providing timely and relevant information for all stakeholders as well as the media; and building awareness and creating excitement to drive ticket sales.

The proposal relies on the characteristics of the local media market and focuses on the activation of marketing assets at local, national and international level in the run-up to 2026 through a variety of platforms under the coordination of a central structure.

Fan engagement has also been identified as an important aspect of the general promotion efforts and the candidate host cities have been assigned an important role in this regard.

There is no specific reference to issue-mapping or mitigation plans across the member associations that form the United bid and the overall roll-out plan is rather generic, being based on the standard FIFA World Cup™ milestones without having its own specific communications timeline.

Criterion	Level of risk	Observations/comments
Communication, PR and event promotion	LOW	<ul style="list-style-type: none"> <li>The bid sets out an eight-year plan that includes clear core objectives.</li> <li>The overall roll-out plan is rather generic and further work could also be done on mapping potential issues and related mitigation strategies.</li> </ul>

### Competition-related events

The United 2026 bid proposes a total of eight potential locations spread across seven candidate host cities to stage the four main competition-related events (i.e. the Preliminary Draw, Final Draw, FIFA World Cup™ Team Workshop and FIFA Congress). Two locations are proposed as options for each event, as follows:

<b>Preliminary Draw:</b>	Miami (Miami Beach Convention Center) or Washington, DC (Walter E. Washington Convention Center)
<b>Final Draw:</b>	San Francisco Bay Area (Chase Center) or Los Angeles (Los Angeles Live Event Spaces)
<b>FWC Team Workshop:</b>	Nashville (Music City Center) or Baltimore (Four Seasons and Marriott Hotel)
<b>FIFA Congress:</b>	Mexico City (Centro Citibanamex) or Los Angeles (Los Angeles Convention Center)

For the Preliminary and Final Draws, the bidder has proposed convention centres based not only on the space and capacity requirements of each event, but also bearing in mind criteria such as geographic diversity, amenities for guests, the nature of each event and the climate at the time of year when the draws are set to take place. The facilities are well renowned meeting and entertainment centres, which have demonstrated their ability to host similar events in the past.

For the FIFA World Cup™ Workshop, both proposals would appear to be viable candidates in terms of the quantity and capacity of their function spaces. Considering the fact that 47 participating member associations would be flying in from abroad, however, Nashville (with only five non-stop international destinations) would appear to be the less accessible of the two options. In addition, many of the delegations will want to visit their Team Base Camps and carry out venue inspections. In this regard, Baltimore would seem to be a more convenient choice.

The United 2026 bid puts forward two options for hosting the FIFA Congress, one in Mexico City and the other in Los Angeles. The venue proposed for Mexico City was already used to host the 66<sup>th</sup> FIFA Congress in 2016.

Criterion	Level of risk	Observations/comments
Competition-related events	LOW	<ul style="list-style-type: none"> <li>All of the proposed sites would appear to meet the key FIFA requirements.</li> <li>Nashville may face accessibility issues with only five direct international destinations.</li> </ul>

### 6.3.4 Sustainability, human rights and environmental protection

*FIFA and the bidding member associations have a responsibility to host and stage the 2026 FIFA World Cup™ in a way that limits any associated negative impact while maximising the positive impact that the tournament is generally expected to have. The principles and standards of sustainability and human rights that have been developed in the past decades and are applied by international organisations provide a framework to support a positive outcome. The following sections contain FIFA’s assessment of the information and plans provided by the United 2026 bid in relation to sustainable event management, human rights and labour standards, and environmental protection, specifically in relation to the bidder’s proposed hosting of the 2026 FIFA World Cup™.*

#### **Sustainable event management**

The information presented by the bidder covers all of the bidding requirements and shows a clear understanding of the prerequisites needed to ensure that sustainable event management is integrated into the preparation and hosting of the tournament. The bidder has named the approach “Sustainability+” and has promised to install a Sustainable Management System (SEM) in line with ISO 20121 that will go beyond purely meeting the requirements outlined by FIFA.

The implementation of the principles and actions of the sustainability programme would be carried out by a qualified team, which would work across the organisation and its subsidiaries as well as with the member associations. A chief sustainability officer would be appointed as a member of the executive team and the board set-up would include a sustainability representative. An SEM Committee would also advise the board on risk reviews, emerging issues and opportunities. A formal Sustainability Panel, composed of experts from outside the organisation, would advise on plans and performance throughout the life cycle of the event and ensure constant external scrutiny. FIFA is confident that this set-up would ensure that the required expertise for sustainability matters is present at the highest decision-making level and that qualified resources are available on a daily basis to support key functional and operational areas in the tournament delivery.

The bidder has outlined the measures that would be taken to develop a responsible procurement process, including consultation with external experts, compliance with recognised sourcing standards, integration of best practices, and the development of contracting procedures for workforce members who are involved in sourcing and contracting. FIFA believes that this capacity development and the empowerment of the workforce would be particularly important for the bid to achieve the aim of ensuring that sustainability concerns and opportunities are considered in the supply chain and that the spending power of the tournament is leveraged for a more sustainable outcome.

There are a great number of stakeholders that have an interest in the competition and can affect its organisation. FIFA believes that engagement with these stakeholders will strengthen the delivery of the event overall. Using the AA1000 Stakeholder Engagement Standard as a basis, the bid team has already mapped a



number of groups that have a vested interest in the bid and have proposed a tailored approach for addressing their various concerns. The bidder has also established two groups of external advisors for strategic input, one for human rights and one for environmental protection. This multifaceted approach reflects the complexity of organising a FIFA World Cup™ and is considered by FIFA to be a very good foundation for ongoing dialogue with stakeholders and communities.

When it comes to sustainability reporting, the United 2026 bid has provided FIFA with a clear Global Reporting Initiative (GRI)-referenced report for the period of the bidding process, including general disclosures, disclosures on management approach and topic-specific disclosures.

Anti-corruption activities cited in the Bid Book include a ten-point ethics and compliance programme, with elements including the fostering of a culture of ethical and compliance behaviour, risk assessments and due diligence, defined codes, policies and procedures, the provision of compliance training and prompt corrective action. Details have not yet been provided, however, on how the compliance programme would be implemented. This will therefore need to be defined and properly tailored to meet needs during both the preparation and staging of the tournament.

It is FIFA's assessment that the commitments, policies and strategy that form the basis of the sustainable event management system provide a good basis for the ongoing development of effective systems and procedures towards ensuring sustainable event management.

Sub-criterion	Level of risk	Observations/comments
Sustainable event management	LOW	<ul style="list-style-type: none"> <li>The information presented covers all of the bidding requirements and shows a clear understanding of the prerequisites needed to ensure that sustainable event management is integrated into the preparation and hosting of the tournament.</li> <li>The bid sets out clear management structures, strategies and reporting mechanisms for maximising sustainability, responsible procurement and stakeholder engagement.</li> <li>The United 2026 bid sets out a ten-point ethics and compliance programme, though further details would be welcome on how this programme would be implemented and adapted to the different stages of organising the tournament.</li> </ul>

## Human rights and labour standards

The United 2026 bid pledges to establish a model that future FIFA World Cup™ organisers, as well as others across the global sports landscape, can use to promote human rights and social development.

Taking into account the human rights risks that are generic to any FIFA World Cup™, irrespective of where it is hosted, and based on an assessment of all the documents relevant to human and labour rights associated with the United 2026 bid, in particular the independent human rights context analysis provided by the bidder, FIFA considers the most salient human and labour rights risk areas associated with the United 2026 bid's proposed hosting of the tournament to be the following:

- Human and labour rights in supply chains: there are significant human and labour rights risks in relation to supply chains of products used for the tournament. These risks reside, in particular, in typically low-skilled and low-paid occupations in the host countries as well as in the international supply chain.
- Human and labour rights in construction: there are significant human and labour rights risks related to construction of tournament-related infrastructure, such as training sites, overlay infrastructure or municipal upgrades directly linked to the event. The fact that no new stadiums need to be built limits the scope of this risk in relation to the United 2026 bid.
- International travel: due to new entry regulations that are currently being proposed in the United States in relation to citizens from certain countries, there are significant risks to discrimination-free entry to the country.
- Discrimination in and around tournament venues: discriminatory behaviour of fans and spectators is a significant human rights risk linked to any FIFA World Cup™.
- Other salient human and labour rights risks relate, amongst others, to the security of tournament participants, freedom of expression and assembly, land use and housing rights and the protection of children's rights.

The teams bidding to host the 2026 FIFA World Cup™ were required to provide FIFA with an extensive set of documents outlining the human and labour rights risks identified by each bid team and setting out their proposed measures to address them. FIFA's evaluation of these documents has been supported by independent assessments of the bidder's human rights strategies conducted by an expert team from BSR (Business for Social Responsibility).

In the case of the United 2026 bid, FIFA finds that the documents submitted are complete and show a good understanding of the human and labour rights-related requirements. The documents reflect the bidder's strong stated commitment to human and labour rights, which is fully in line with the requirements.

The human rights strategy provided by the bidder also demonstrates a good understanding of the human and labour rights risks associated with the tournament. It includes a comprehensive assessment of these risks that substantially takes into account the findings of the independent context analysis. In addition, the assessment

identifies human rights issues that have received little attention to date with regard to human rights at major sporting events, such as the privacy rights of players, spectators and consumers, and possible limitations to the exercise of democratic rights at the local level.

FIFA is of the opinion that the proposed plan of action sets out a comprehensive list of initial measures to mitigate risks. In particular, the bidder commits to implementing a strong management system to integrate respect for human and labour rights within the tournament operations, and to use their leverage with host cities to prevent or mitigate risks. Moreover, the human and labour rights-related clauses in the contracts with stadium, training site and hotel authorities as submitted by the bidder are in line with the requirements.

The documents submitted by the government and host city authorities show a good level of commitment to conduct their part of the tournament-related activities in a manner consistent with human and labour rights and to support the efforts by the bidder and FIFA to ensure respect for human and labour rights in all activities related to the tournament. The human and labour rights commitments in the Government and Host City Declarations are mostly reflective of the bidding requirements and have been signed by the relevant authorities.

The human and labour rights-related elements of the Government Guarantee as submitted by the bidder are mostly in line with the requirements. Based on the findings of the independent context analysis, two issues of potential concern have been identified in relation to the tournament's human and labour rights risks. The first relates to national legislation concerning discrimination-free entry to the United States, while the second concerns the absence of specific commitments in relation to security and human rights by the governments of Canada and the United States.

Judging by the documents submitted by the bidder, engagement with external stakeholders in preparing the bid has been significant. In particular, the bidder engaged with a series of international civil society organisations that have substantive knowledge on human and labour rights risks related to major sporting events. Should the bid be selected, further engagement will be required with local stakeholders in the host cities and with Mexican stakeholders in general.

Overall, FIFA considers the strategy and commitments submitted by the bidder to provide a good basis for the development of effective systems and procedures aimed at ensuring respect for human and labour rights associated with the tournament in accordance with relevant international standards and, in particular, the UN Guiding Principles on Business and Human Rights. The bidder has submitted a comprehensive and robust human rights strategy that builds on an excellent independent human rights context analysis. The bid also benefits from a good level of commitment by the relevant government authorities in relation to human rights.

Should the bid be successful, FIFA will provide the bidder with a set of measures designed to further enhance the effectiveness of the human rights strategy. The implementation of both the proposed strategy and the additional measures set out by FIFA will be mandatory under the hosting agreement.

Sub-criterion	Level of risk	Observations/comments
Human and labour rights	MEDIUM	<ul style="list-style-type: none"> <li>• The documents submitted by the bidder provide a good basis for the development of effective systems and procedures aimed at ensuring respect for tournament-related human and labour rights, in accordance with relevant international standards and FIFA requirements.</li> <li>• The bid contains a thorough and comprehensive assessment of the human and labour rights risks associated with the tournament, along with firm commitments by the bid team to address these risks.</li> <li>• Remaining high-level risks include some that are applicable to any hosting of a major sporting event, such as the need to protect labour rights in supply chains and the potential discriminatory behaviour of fans and spectators.</li> <li>• Risks more specific to the United 2026 bid include proposed national legislation that could jeopardise discrimination-free entry to the United States and the absence of specific commitments in relation to security and human rights by the governments of Canada and the United States.</li> </ul>

### Environmental protection

The information presented in the Bid Book covers all of the bidding requirements and shows a clear understanding of the environmental aspects of preparing and staging a FIFA World Cup™. The approach to environmental protection and environmental sustainability for the event is fully integrated into the proposed Sustainable Management System (SEM), including stakeholder dialogue and compliance with domestic regulations. The United 2026 environmental programme would build on existing environmental programmes within the candidate host cities and support them in making further progress towards their own sustainability goals and the United Nations Sustainable Development Goals.

One of the main arguments of the United 2026 bid with regard to environmental sustainability is that their bid would avoid construction impact since all the candidate host cities rely on existing stadiums, with no major construction or major new infrastructure required. Although no new stadiums are needed, the member associations have committed to using the LEED certification system and its targets as guidance to ensure that all stadiums achieve the highest level of sustainability certification. This commitment is in line with FIFA's requirement for sustainable building certification.

The environmental impact assessment in the bid documentation provides a sound preliminary carbon footprint study of the entire event, which is aligned with ISO 21930, ISO 12121 and the GHG Protocol Corporate Accounting Standards. The study also includes a list of lessons learned from the carbon legacy of previous major sports events, a collection of climate actions adopted by candidate host cities, and an overview of synergies and partnerships that could help develop successful measures on climate action for the 2026 FIFA World Cup™.

The environmental impact assessment also provides a representative and easy-to-understand baseline for the wide range of environmental conditions, domestic regulations and policies that prevail across the 23 candidate host cities and three bidding countries. By contrasting this environmental baseline with the usual operations

of a FIFA competition in a host city, the bidder has identified a set of shared and unique challenges, which are the basis for ten environmental focus areas. These areas include all the key environmental issues that FIFA has identified and addressed at previous tournaments.

Sub-criterion	Level of risk	Observations/comments
Environmental protection	LOW	<ul style="list-style-type: none"> <li>The environmental impact assessment, carbon footprint, strategies and commitments submitted by the bidder provide a sound basis for the development of effective systems and procedures towards ensuring the protection of the environment.</li> <li>No new stadiums or major new infrastructure are necessary for the United 2026 bid, but existing stadiums will still be brought into line with the highest level of sustainability certification.</li> <li>The ten environmental focus areas set out by the bid include all the key issues identified and addressed by FIFA at previous tournaments.</li> </ul>

### United 2026 – environmental goals

The United 2026 bid has identified the following ten environmental goals for its proposed hosting of the 2026 FIFA World Cup™:

- Carbon and Climate Change**  
 Carbon-neutral FIFA World Cup™. No increase in host city physical climate risks.
- Energy**  
 Energy-smart FIFA World Cup™. Energy consumption minimised and competition powered with renewable energy.
- Water**  
 Water-smart FIFA World Cup™. Water consumption minimised, drinking water used only for drinking needs and avoidance of plastic bottles for drinking water.
- Waste**  
 Zero-waste FIFA World Cup™.
- Transport**  
 Sustainable transportation options for journeys to the competition venues.
- Sourcing materials**  
 Goods and services sourced via sustainable procurement process.
- Biodiversity**  
 Improved quantity and quality of biodiversity at event sites. New green open spaces and no net loss of biodiversity.
- Food**  
 Healthy, sustainably produced food and beverage options available at all stadiums and venues. Sustainable procurement and donation of excess food.
- Air quality**  
 No violation of relevant National Ambient Air Quality Standards.
- Cultural heritage**  
 Cultural heritage protected, enhanced and promoted.



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# 7/ ANNEXES

## A MOROCCO 2026 BID – TECHNICAL EVALUATION SCORES

### A1 Stadiums

Stadium	Score	Meeting minimum requirements	Existing	Adjusted scores	Overall score
Agadir	3.6	✓	✓**	2.1	2.3
Casablanca Stadium	3.5	✓	×	2.0	
Grand Stade de Casablanca (Opening match and final)*	3.6	✓	×	2.1	
El Jadida	3.6	✓	×	2.1	
Fes	3.6	✓	✓**	2.8	
Grand Stade de Marrakech	3.7	✓	✓**	2.9	
Marrakesh Stadium	3.6	✓	×	2.1	
Meknes	3.6	✓	×	2.1	
Nador	3.6	✓	×	2.1	
Ouarzazate	3.6	✓	×	2.1	
Oujda	3.6	×	×	1.9	
Rabat	3.6	✓	✓**	2.8	
Tangier	3.7	✓	✓**	2.9	
Tétouan	3.6	✓	×	2.1	
		Thirteen stadiums have met FIFA's core requirements, exceeding the minimum requirement of 12 stadiums.	Nine non-existing stadiums each receive a discount of 0.58.  Remaining stadiums have received a discount of 0.79.		

\* As per the scoring system, the Grand Stade de Casablanca is counted three times for the purposes of calculating the bid's overall score for stadiums, due to the fact that it is proposed as the venue for both the Opening and Final Matches.

\*\* Based on Task Force determination regarding the extent of major reconstruction/renovation of existing stadiums, a construction risk was also applied (half-weighted).

### A2 Team and referee facilities

	Venue-Specific Team Facilities (56 out of 130 pairings)	Team/Referee Base Camps (74 out of 130 pairings)	Overall score
Training sites	2.2	1.7	1.9
Hotels	3.9	3.7	3.8
Combined training site & hotel pairings	3.1	2.7	2.9



### A3 Accommodation

Stadium	General accommodation	FIFA core group	Average score
Grand Stade de Casablanca	2.0	2.5	2.3
Casablanca Stadium	2.0	3.5	2.8
Grand Stade de Marrakech	3.6	3.7	3.7
Marrakesh Stadium	2.0	4.4	3.2
Èl Jadida Stadium	2.0	2.0	2.0
Meknes Stadium	2.0	2.0	2.0
Ouarzazate Stadium	2.0	2.6	2.3
Oujda Stadium	2.0	2.0	2.0
Nador Stadium	2.0	2.0	2.0
Tétouan Stadium	2.0	3.5	2.0
Adrar Stadium Agadir	4.7	3.3	3.9
Fez Stadium	2.0	3.3	2.7
Prince Moulay Abdellah Stadium, Rabat	2.0	3.0	2.5
Ibn-Battouta Stadium, Tangier	2.0	3.3	2.7
		<b>Overall score</b> (calculated by adding average scores and dividing by number of stadiums)	<b>2.6</b>

### A4 Transport

Intercity connectivity (30%) & host city mobility (20%)		International accessibility (50%)	Overall score
Stadium	Score	Country score	
Grand Stade de Casablanca	2.8	1.6	2.1
Casablanca Stadium	3.9		
Grand Stade de Marrakech	2.5		
Marrakesh Stadium	2.8		
El Jadida Stadium	2.8		
Meknes Stadium	2.2		
Ouarzazate Stadium	1.0		
Oujda Stadium	2.0		
Nador Stadium	1.8		
Tétouan Stadium	2.2		
Adrar Stadium Agadir	3.6		
Fez Stadium	2.8		
Prince Moulay Abdellah Stadium (Rabat)	3.2		
Ibn-Battouta Stadium (Tangier)	2.4		
	Average score	2.6	

**A5 Accommodation and transport combined**

General accommodation & intercity connectivity (50%)		FIFA core group (25%)		International accessibility (25%)	Overall score
Stadium	Score	Score		Country score	
Grand Stade de Casablanca	2.7	2.5		1.6	2.4
Casablanca Stadium	2.7	3.5			
Grand Stade de Marrakech	3.5	3.7			
Marrakesh Stadium	2.7	4.4			
Él Jadida Stadium	2.0	2.0			
Meknes Stadium	2.2	2.0			
Ouarzazate Stadium	1.5	2.6			
Oujda Stadium	2.0	2.0			
Nador Stadium	1.9	2.0			
Tétouan Stadium	2.2	3.5			
Adrar Stadium (Agadir)	4.0	3.3			
Fez Stadium	2.7	3.3			
Prince Moulay Abdellah Stadium (Rabat)	2.7	3.0			
Ibn-Battouta Stadium (Tangier)	2.3	3.3			
	Average score	2.5	Average score	2.9	

## A6 IT&T and IBC

### IT&T (Morocco 2026)

Sub-criterion	Weighting	Score
Telecoms network	30%	3.3
Mobile network for voice & data services	30%	4.0
IT telecoms rate card	5%	3.0
Inter-venue communication solution	5%	3.0
Regulatory environment	15%	4.0
Technology platform	15%	3.0
<b>Overall score</b>	–	<b>3.5</b>

### IBC (Marrakesh)

Sub-criterion	Weighting	Score
Accessibility	14%	4.5
Space	33%	3.6
Infrastructure	22%	3.0
Support facilities	9%	3.0
Other (e.g. overall condition, ownership & terms of use, availability)	22%	3.0
<b>Overall score</b>	---	<b>3.4</b>

### IBC (Casablanca OFEC)

Sub-criterion	Weighting	Score
Accessibility	14%	4.0
Space	33%	4.0
Infrastructure	22%	3.0
Support facilities	9%	3.1
Other (e.g. overall condition, ownership & terms of use, availability)	22%	3.0
<b>Overall score</b>	---	<b>3.5</b>

### IBC (Casablanca MITA)

Sub-criterion	Weighting	Score
Accessibility	14%	4.0
Space	33%	4.4
Infrastructure	22%	3.0
Support facilities	9%	3.1
Other	22%	3.0
<b>Overall score</b>	---	<b>3.6</b>

**Overall:**

IBC (30%)		IT&T (70%)	Overall score
Host city	Score	Country score	
Marrakesh	3.4	3.5	3.5
Casablanca OFEC	3.5		
Casablanca MITA	3.6		
<b>Average score</b>	<b>3.5</b>		

**A7 FIFA Fan Fest™**

Host city	Score
Casablanca	3.4
Marrakesh	3.1
Agadir	3.2
Fez	3.6
Rabat	3.6
Tangier	2.9
El Jadida	3.3
Meknes	2.1
Nador	3.2
Ouarzazate	3.2
Oujda	3.4
Tétouan	3.2
<b>Overall score (average)</b>	<b>3.2</b>

**A8 Organising costs**

Bidder	Overall score
Morocco 2026	3.0

## A9 Media and marketing

### Media:

Bidder	Media (70%)	Tax impact (30%)	Final score
Morocco 2026	5.0	5.0	5.0

### Marketing:

Bidder	Marketing (70%)	Tax impact (30%)	Final score
Morocco 2026	3.9	5.0	4.2

### Overall:

Bidder	Media (60%)	Marketing (40%)	Final score
Morocco 2026	5.0	4.2	4.7*

\* Score including tax assessment

## A10 Ticketing and hospitality

### Ticketing:

Bidder	Ticketing (70%)	Tax impact (30%)	Final score
Morocco 2026	3.1	4.0	3.4

### Hospitality:

Bidder	Hospitality (70%)	Tax impact (30%)	Final score
Morocco 2026	1.5	5.0	2.6

### Overall:

Bidder	Ticketing (55%)	Hospitality (45%)	Final score
Morocco 2026	3.4	2.6	3.0*

\* Score including tax assessment

**A11 Overall technical evaluation score for the Morocco 2026 bid:****Morocco 2026**

Criterion	Overall score	Core minimum requirements met	Weight (%)	Weighted average score
<b>Infrastructure</b>				
Stadiums	2.3	✓	35	80.5
Team and referee facilities	2.9	✓	6	17.4
Accommodation	2.6	✓	6	15.6
Transport	2.1	✓	13	27.3
IT&T and IBC	3.5	n/a	7	24.5
FIFA Fan Fest™	3.2	n/a	3	9.6
<b>Commercial</b>				
Organising costs	3.0	n/a	10	30.0
Media and marketing	4.6*	n/a	10	46.0
Ticketing and hospitality	2.4*	n/a	10	24.0
<b>TOTAL (out of 500)</b>				<b>274.9</b>
<b>Overall average score (out of 5)</b>				<b>2.7</b>

\* Scores prior to tax assessment

## B LEGAL COMPLIANCE CHECK – RISK ASSESSMENT TABLES (MOROCCO 2026)

### Morocco 2026 bid: general risk assessments

Category	Risk level	Remarks
Overall legal risk: government support	LOW	All Government Guarantees and the Government Declaration were provided in full compliance with the FIFA templates. By letter dated 17 April, 2018, FIFA asked the Bidder for further information in relation to the legislative acts to be enacted in order to implement all Government Guarantees. On 27 April 2018, the Head of Government of Morocco confirmed that all necessary legislative acts will be enacted by no later than 31 May 2021. In addition sixteen supplementary support documents were provided by the Government and governmental agencies, partially resulting in binding and enforceable undertakings relating to, amongst others, the financing of infrastructure, stadium quality and construction and accommodation.
Overall legal risk: contractual hosting documents	LOW	The Hosting Agreement, the Host City Agreements, Stadium Agreements, Training Site Agreements and Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates. In addition thirteen supplementary support documents were provided by private entities, partially resulting in binding and enforceable undertakings relating to the accommodation operation for the FIFA World Cup.

## Morocco 2026 bid: Specific risk assessments

Category	Legal documents	Risk level	Remarks	
Government support	1 Government Declaration	LOW	Government Declaration was submitted without any deviation from FIFA template.	
	2 Government Guarantees (GG)	GG #1 (Visas, permits, immigration, check-in procedures)	LOW	Government Guarantee #1 was submitted without any deviation from FIFA template.
		GG #2 (Work permits and labour law)	LOW	Government Guarantee #2 was submitted without any deviation from FIFA template.
		GG #3 (Tax exemptions and foreign exchange undertakings)	LOW	Please refer to Annexe C for the assessment of this guarantee and the expected impact on commercial revenue streams, which forms part of the technical evaluation for the criteria of media and marketing revenues and ticketing and hospitality revenues.
		GG #4 (Safety and security)	LOW	Government Guarantee #4 was submitted without any deviation from FIFA template.
		GG #5 (Protection and exploitation of commercial rights)	LOW	Government Guarantee #5 was submitted without any deviation from FIFA template.
		GG #6 (IT&T)	LOW	Government Guarantee #6 was submitted without any deviation from FIFA template.
		GG #7 (Waiver, indemnification and other legal issues)	LOW	Government Guarantee #7 was submitted without any deviation from FIFA template.
	3 Government Legal Statement	n/a	Government Legal Statement was submitted and contains all statements and confirmations required by FIFA. By letter dated 17 April, 2018, FIFA asked the bidder for further information in relation to the legislative acts to be enacted in order to implement all Government Guarantees. On 27 April 2018, the Head of Government of Morocco confirmed that all necessary legislative acts will be enacted by no later than 31 May 2021.	
4 Additional Government Guarantee on funding of all infrastructure	n/a	By Letter dated 19 April 2018, the Head of Government of Morocco gave the undertaking that Morocco 1. ensures and guarantees the funding of all infrastructure falling in its competency as mentioned in the Bid Book; and 2. will include a State guarantee for the funding in the first finance bill following the selection of Morocco as host country. Local counsel confirmed that the supplementary guarantee was executed by the competent authority and is legally binding and enforceable.		



Category	Legal documents	Risk level	Remarks
Government support	5 Additional Government Guarantee on stadium capacities, technical infrastructure and funding of construction work	n/a	<p>By Letter dated 25 April 2018, the Head of Government of Morocco gave the undertaking that Morocco:</p> <ol style="list-style-type: none"> <li>1. guarantees stadium net capacities meeting FIFA's requirements;</li> <li>2. ensures for all stadium technical infrastructure in compliance with FIFA requirements; and</li> <li>3. integrates in a State Bill for the implementation of the Governmental Support a guarantee for the funding of all construction works for the technical upgrade of existing stadiums.</li> </ol> <p>Local counsel confirmed that the supplementary guarantee was executed by the competent authority and is legally binding and enforceable.</p>
	6 First additional Government Guarantee on accommodation	n/a	<p>By Letter dated 27 April 2018, the Head of Government of Morocco gave the undertaking that Morocco:</p> <ol style="list-style-type: none"> <li>1. guarantees in each of the 12 proposed host cities that sufficient and adequate accommodation will be proposed to each constituent group as per the FIFA requirements;</li> <li>2. alternative solutions would be put in place if a lack of 3, 4 and 5 stars hotels emerges; and</li> <li>3. guarantees that alternative solutions will be proposed at equivalent rates as per corresponding average hotel prices.</li> </ol> <p>Local counsel confirmed that the supplementary guarantee was executed by the competent authority and is legally binding and enforceable.</p>
	7 Second additional guarantee on accommodation	n/a	<p>By Letter dated 28 May 2018, the Head of Government of Morocco gave the undertaking that Morocco:</p> <ol style="list-style-type: none"> <li>1. will provide "most suitable" hosting condition, including sufficient hotel rooms for general public;</li> <li>2. guarantees that a total of 13,838 rooms in university residences in nine host cities will be converted into 3* and 4* hotels;</li> <li>3. commits to invest USD 10,000 to USD 20,000 per room into the renovation into the temporary conversion of university residences into hotel rooms;</li> <li>4. will enter into a partnership with a leading hotel operator to manage the converted university residences and will closely monitor the pricing policy applied to such facilities; and</li> <li>5. will take all necessary measures to ensure and monitor the implementation, delivery and quality of the converted university residences and that the renovations will start immediately after the awarding of the FIFA World Cup and will be made gradually during the upcoming eight years.</li> </ol> <p>Local counsel confirmed that the supplementary guarantee was executed by the competent authority and is legally binding and enforceable.</p>

Category	Legal documents	Risk level	Remarks
	8 Third additional guarantee on accommodation	n/a	By Letter dated 29 May 2018, the Head of Government of Morocco gave the undertaking that Morocco: 1. will provide "most suitable" hosting conditions, including sufficient hotel rooms for general public; 2. guarantees that viable accommodation solutions meeting 3*, 4* and 5* hotel standards will be provided, covering inter alia cruise ships, luxury bivouacs and hotels to be later converted into real estate projects; and 3. will take all necessary measures to ensure delivery and quality of these accommodation solutions, including dedicated funding mechanisms. The Government expressed its commitment to: a) subsidise luxury bivouacs and cruise ships to ensure prices at fair market value for the general public; and b) develop hotels that would be commercialized after the FIFA World Cup as real estate projects. Local counsel confirmed that the supplementary guarantee was executed by the competent authority and is legally binding and enforceable.
	9 Memo re Morocco's economy, budget and investments	n/a	By Letter dated 18 April 2018, the Minister of Economy and Finance provided a memo on the Moroccan economy, public investments and budget flexibility and limited additional investments required to deliver the FIFA World Cup. Local counsel confirmed that the legal validity of the statements comprised in the memo and its enforceability against the Minister of Economy and Finance.
	10 Letter re availability of ministry accommodation facilities	n/a	By Letter dated 27 April 2018, the General Director of Customs and Indirect Taxes Administration informs about the possibility to provide two summer centers in order to strengthen the accommodation capacity for the FIFA World Cup. Local counsel confirmed that the letter has mere informative character and is therefore, from a legal point of view, not relevant.
	11 Letter re cooperation with hotel chains	n/a	By undated Letter, the Director of ONOUCS (National Office of Social and Cultural University Works) confirms to cooperate with hotel chains to temporarily align services and management as part of visitors travelling framework for the FIFA World Cup. Local counsel confirmed that the letter is not legally binding and therefore, from a legal point of view, not relevant.
	12 Letter re Provision of Student Facilities	n/a	By undated Letter, the Director of ONOUCS (National Office of Social and Cultural University Works) states the availability of 21 university residences meeting international standards and states that ONOUCS would provide accommodation for some visitors of the FIFA World Cup. Local counsel confirmed that the letter is not legally binding and therefore, from a legal point of view, not relevant.
	13 Letter re use of ONEE summer resorts	n/a	By Letter dated 25 April 2018, the President of COS'ONE (National Office of Electricity and Drinking Water) undertakes to mobilise ONEE's summer resorts during the FIFA World Cup. Local counsel confirmed that the letter is legally binding on COS'ONE.

Category	Legal documents	Risk level	Remarks
	14 Confirmation letter to accommodate cruise ships in Moroccan ports	n/a	By undated Letter, the General Director of the National Ports Agency (ANP) confirmed that Moroccan ports may accommodate cruise ships in order to temporarily increase the accommodation capacity of port cities for the FIFA World Cup. Local counsel confirmed that the letter is legally binding for, and enforceable against, ANP.
	15 Second Confirmation Letter to Accommodate Cruise Ships in Moroccan Ports	n/a	By undated Letter, the General Director of the National Ports Agency (ANP) confirms that Moroccan ports may accommodate cruise ships in order to temporarily increase the accommodation capacity of port cities for the FIFA World Cup. The letter refers to the terminals available in Nador, Tanger-Ville and Casablanca and commits to take the necessary measures for the implementation of such accommodation solutions. The letter confirms that therefore the following accommodation capacities may be offered close to the city centre: 1. 600 cabins in Nador; 2. 1,000 cabins in Tanger-Ville; and 3. 5,200 cabins in Casablanca. Local counsel confirmed that the letter is legally binding for, and enforceable against, ANP.
	16 Letter promising hotel construction in Meknes	n/a	By undated Letter, the General Director of the Deposit and Management Fund (CDG) promised to build a hotel in the city of Meknes. Local counsel confirmed that the letter lacks a firm commitment and legally binding character and is therefore, from a legal point of view, not relevant.
	17 Letters promising hotel construction in Oujda	n/a	By three undated Letters, the General Director of the Deposit and Management Fund (CDG) promised to build three hotels in the city of Oujda. Local counsel confirmed that the letter lacks a firm commitment and legally binding character and is therefore, from a legal point of view, not relevant.
	18 Engagement letter re summer resorts	n/a	By Letter dated 27 April 2018, the Director of the Development Department of the National Railways Office (ONCF) undertakes to mobilize ONCF's summer resorts during the FIFA World Cup. Local counsel confirmed that the signatory is not authorized to sign documents on behalf of ONCF unless special power of attorney is granted by the General Director. In absence of such power of attorney, the letter is to be considered not legally binding on ONCF and therefore, from a legal point of view, not relevant.
	19 Commitment letter to build hotels	n/a	By letter dated 23 April 2018, the General Director of the Agency for the Development of the Marchica Lagoon (Marchica Agency) committed to build and deliver between 2019 and 2024 for hotels in the city of Nador. Local counsel confirmed that the letter is legally binding for, and enforceable against, Marchica Agency.
	20 Overall evaluation of government support	LOW	All Government Guarantees and the Government Declaration were provided in full compliance with the FIFA templates. In addition sixteen supplementary government support documents were provided.

Category	Legal documents	Risk level	Remarks
Host cities	21 Host City Agreements	LOW	12 Host City Agreements were submitted without any deviation from FIFA template.
	22 Host City Declarations	LOW	The Host City Declarations were submitted by all candidate Host Cities without any deviation from FIFA template.
Member association	23 Hosting Agreement	LOW	The Hosting Agreement was submitted by the FRMF without any deviation from FIFA template.
Stadiums	24 Stadium Agreements	LOW	14 Stadium Agreements were submitted without any deviation from FIFA template.
Other	25 Training Site Agreements	LOW	128 Training Site Agreements were submitted without any deviation from FIFA template. Out of such agreements a total of four Training Site Agreements are invalid due to a self-contracting of FRMF and a total of 78 Training Site Agreements are executed by the same political authority.
	26 Airport Agreements	LOW	10 Airport Agreements were submitted without any deviation from FIFA template.
	27 Legal Opinion	LOW	The Legal Opinion was submitted by a local attorney of internally recognised reputation without any deviation from the FIFA template. All qualifications made in the Legal Opinion appear reasonable and common practice.

Category	Legal documents	Risk level	Remarks
Supplementary documents	28 Commitment letter re summer vacation centres	n/a	By Letter dated 27 April 2018, the President and General Director of Royal Air Maroc (RAM) undertakes to mobilize RAM's summer vacation centers during the FIFA World Cup. Local counsel confirmed that the letter is legally binding for, and enforceable against, RAM.
	29 Commitment letter re summer vacation centre	n/a	By Letter dated 27 April 2018, the President and General Director of Banque Centrale Populaire (BCP) undertakes to mobilise BCP's summer vacation center in Saïda during the FIFA World Cup. Local counsel confirmed that the letter is legally binding for, and enforceable against, BCP.
	30 Letter re provision of hotel management services	n/a	By undated Letter, the President and General Director of Kenzi Hotels expresses the interest to provide hotel management services for university residences and other accommodations mobilized for the FIFA World Cup. Local counsel confirmed that the letter is legally not binding for, and not enforceable against, Kenzi Hotel and therefore, from a legal point of view, not relevant.
	31 Letter to discuss involvement	n/a	By Letter dated 27 April 2018 to the Ministry of Tourism, a Director of AIRBNB expresses the interest to discuss with the Moroccan authorities means by which AIRBNB may support accommodations for the FIFA World Cup. Local counsel confirmed that the letter is legally not binding for, and not enforceable against, AIRBNB and therefore, from a legal point of view, not relevant.
	32 Letter on platform capacity	n/a	By letter dated 27 April 2018 to the Ministry of Tourism, AIRBNB stated that it offers more than 22,000 accommodation facilities on its platform and serviced more than 330,000 visitors in 2017. The letter states further assessments on the local market. Local counsel confirmed that the letter is legally not binding for, and not enforceable against, AIRBNB and therefore, from a legal point of view, not relevant.
	33 Letter promising hotel construction	n/a	By Letter dated 24 April 2018, the General Director of Societe de Developpement et d'Aménagement de Mazagan (SAEDM) promised to build two hotels. Local counsel confirmed that the letter lacks a firm commitment and legally binding character and is therefore, from a legal point of view, not relevant.
	34 Letter promising operation of hotels	n/a	By Letter dated 24 April 2018, the President of Accor Gestion Maroc (Accor) expressed the interest of Accor to operate the hotels to be built by Deposit and Management Fund (CDG) in Oujda and Meknes. Local counsel confirmed that the letter lacks a firm commitment and legally binding character and is therefore, from a legal point of view, not relevant.
35 Letter of interest in partnership	n/a	By Letter dated 25 April 2018, the Managing Director EMEA of Booking.com (Booking.com) expressed the interest of Booking.com to establish an official partnership with the Moroccan Bid Committee for the FIFA World Cup. The intended official partnership may adversely affect the integrity of FIFA's commercial rights in the FIFA World Cup. Furthermore, local counsel confirmed that the letter lacks a firm commitment and legally binding character and is therefore, from a legal point of view, not relevant.	

Category	Legal documents	Risk level	Remarks
	36 Letter of interest	n/a	By letter dated 29 April 2018, the CEO of Grande Navi Veloci SpA (GNV) expressed GNV's interest in commercialising cabins on its cruise ships in Moroccan ports. Local counsel confirmed that the letter lacks a firm commitment and legally binding character and is therefore, from a legal point of view, not relevant.
	37 Letter of interest	n/a	By letter dated 28 May 2018, a representative of EXIM tours, expressed the company's interest in commercializing rooms located in university residences and managed by hotel operators. As the sale of accommodation facilities does not form part of the FIFA requirements and the letter lacks a firm commitment, the letter is operationally and legally not relevant.
	38 Letter of interest	n/a	By letter dated 28 May 2018, the CEO of DER Touristik Group expressed the company's interest in commercializing rooms located in university residences and managed by hotel operators. As the sale of accommodation facilities does not form part of the FIFA requirements and the letter lacks a firm commitment, the letter is operationally and legally not relevant.
	39 Letter of interest	n/a	By letter dated 28 May 2018, a representative of Luxair Tours expressed the company's interest in commercializing rooms located in university residences and managed by hotel operators. As the sale of accommodation facilities does not form part of the FIFA requirements and the letter lacks a firm commitment, the letter is operationally and legally not relevant.
	40 Letter of interest	n/a	By letter dated 29 May 2018, representatives of TUI expressed the company's interest in commercializing rooms located in university residences and managed by hotel operators. As the sale of accommodation facilities does not form part of the FIFA requirements and the letter lacks a firm commitment, the letter is operationally and legally not relevant.

## C TAX ASSESSMENT (MOROCCO 2026 BID)

Due to the requirement under the scoring system for FIFA to perform an assessment of the tax-related impacts in its evaluation of all commercial criteria falling within the technical evaluation, it was necessary to conduct this analysis separately from the review of the other government support documents. Please see below a summary of the tax impact assessment in respect of each revenue stream considered under the technical evaluation (i.e. media, marketing, ticketing and hospitality).

Bidder	Country	Revenue category	Remarks
Morocco 2026	Morocco	Media and marketing revenues	Government Guarantee #3 was submitted without any deviation from FIFA template. Provided it will be implemented into local law, Local Tax Counsel confirmed that the tax environment will be excellent and FIFA should not suffer any material tax cost other than tax cost explicitly accepted under Government Guarantee #3. Based thereon, it may be assumed that FIFA Media and Marketing revenue related to the 2026 FWC will benefit from a full tax exemption. Based on the scoring system a score of 5 has been given accordingly.
		Ticketing and hospitality revenues	Government Guarantee #3 was submitted without any deviation from FIFA template (providing for a 10% tax rate). Provided it will be implemented into local law, Local Tax Counsel confirmed that the tax environment will be excellent and FIFA should not suffer any material tax cost other than tax cost explicitly accepted under Government Guarantee #3. Based thereon, it may be assumed that the tax environment should give a very good protection for Ticket sales and excellent protection for Hospitality sales. Based on the scoring system a score of 4 respectively 5 has been given accordingly.

## D UNITED 2026 BID – TECHNICAL EVALUATION SCORES

### D1 Stadiums

Stadium	Score	Meeting minimum requirements	Existing	Adjusted scores	Overall score
New York/New Jersey (opening match & final)	3.9	✓	✓	n/a	4.1
Los Angeles (opening match & final)	3.8	✓	✓		
Mexico City (opening match)	3.5	✓	✓		
Dallas (final)	4.1	✓	✓		
Atlanta	4.1	✓	✓		
Baltimore	4.2	✓	✓		
Boston	4.1	✓	✓		
Cincinnati	4.2	✓	✓		
Denver	4.4	✓	✓		
Edmonton	4.2	✓	✓		
Guadalajara	4.0	✓	✓		
Houston	4.3	✓	✓		
Kansas City	4.2	✓	✓		
Miami	4.3	✓	✓		
Monterrey	4.2	✓	✓		
Montreal	4.2	✓	✓		
Nashville	4.1	✓	✓		
Orlando	4.1	✓	✓		
Philadelphia	4.2	✓	✓		
San Francisco	4.3	✓	✓		
Seattle	4.2	✓	✓		
Toronto	3.9	✓	✓		
Washington D.C.	4.1	✓	✓		
		Twenty three stadiums have met FIFA's core requirements for stadiums, exceeding the minimum requirement of 12 stadiums.	All of the bid's stadiums are existing so no discounts are applied.		

\* As per the scoring system, the stadiums in New York/New Jersey and in Los Angeles have been counted three times for the purposes of calculating the bid's average score for stadiums, due to the fact that they have been proposed as potential venues for both the tournament's opening match and final. The stadiums in Mexico City and Dallas have been counted twice within the calculation since Mexico City has been proposed as a potential venue for the opening match and Dallas for the final.



**D2 Team and referee facilities**

	Venue-Specific Team Facilities (58 out of 150 pairings)	Team/Referee Base Camps (92 out of 150 pairings)	Overall score
Training sites	4.0	3.7	3.8
Hotels	3.5	3.6	3.6
Combined training site & hotel pairings	3.8	3.7	3.7

**D3 Accommodation**

Stadium	General accommodation	FIFA core group	Average score
Los Angeles	5.0	2.3	3.7
Mexico City	5.0	2.5	3.8
Edmonton	2.5	2.6	2.6
Guadalajara	5.0	3.1	4.1
Montreal	3.7	4.1	3.9
Monterrey	3.8	3.1	3.4
Toronto	5.0	3.8	4.4
Baltimore	5.0	4.0	4.5
Cincinnati	4.8	4.0	4.4
Denver	5.0	3.6	4.3
Houston	5.0	3.4	4.2
Kansas City	3.2	3.0	3.1
Miami	5.0	4.0	4.5
Nashville	4.3	3.3	3.8
Orlando	5.0	4.1	4.6
Philadelphia	2.4	4.0	3.2
Seattle	5.0	3.0	4.0
Atlanta	4.7	3.5	4.1
Boston	3.7	3.0	3.4
San Francisco	5.0	3.3	4.2
Washington D.C.	5.0	2.1	3.6
Dallas	5.0	3.6	4.3
New York	5.0	4.0	4.5
		Overall score calculated by adding average scores and dividing by number of stadiums	3.9

**D4 Transport**

Intercity connectivity (30%) & host city mobility (20%)		International accessibility (50%)	Overall score
Stadium	Score	Country score	
Atlanta	4.3	5.0	4.3
Baltimore	3.0		
Boston	3.6		
Cincinnati	2.8		
Dallas	3.8		
Denver	4.0		
Edmonton	2.5		
Guadalajara	2.3		
Houston	4.3		
Kansas City	2.5		
Los Angeles	3.8		
Mexico City	4.0		
Miami	3.8		
Monterrey	3.3		
Montreal	4.4		
Nashville	3.2		
New York	3.8		
Orlando	3.9		
Philadelphia	4.0		
San Francisco	3.0		
Seattle	4.1		
Toronto	4.6		
Washington D.C.	3.2		
	<b>Average score</b>	<b>3.6</b>	

**D5 Accommodation and transport combined**

General accommodation and intercity connectivity (50%)		FIFA core group (25%)		International accessibility (25%)	Overall score
Stadium	Score	Score	Country Score		
Atlanta	4.6	3.5	5.0	4.3	
Baltimore	4.2	4.0			
Boston	4.2	3.0			
Cincinnati	4.1	4.0			
Dallas	5.0	3.6			
Denver	4.9	3.6			
Edmonton	2.6	2.6			
Guadalajara	3.8	3.1			
Houston	5.0	3.4			
Kansas City	3.3	3.0			
Los Angeles	5.0	2.3			
Mexico City	5.0	2.5			
Miami	5.0	4.0			
Monterrey	3.6	3.1			
Montreal	4.2	4.1			
Nashville	4.2	3.3			
New York	5.0	4.0			
Orlando	4.9	4.1			
Philadelphia	3.7	4.0			
San Francisco	4.2	3.3			
Seattle	4.9	3.0			
Toronto	5.0	3.8			
Washington D.C.	4.3	2.1			
	Average score	4.4	Average score	3.4	

## D6 IT&T and IBC

### IT&T (United 2026)

Sub-criterion	Weighting	Score
Telecoms network	30%	4.8
Mobile network for voice & data services	30%	4.8
IT telecoms rate card	5%	4.0
Inter-venue communication solution	5%	3.5
Regulatory environment	15%	2.0
Technology platform	15%	4.5
<b>Overall score</b>	---	<b>4.1</b>

### IBC (Atlanta)

Sub-criterion	Weighting	Score
Accessibility	14%	4.1
Space	33%	5.0
Infrastructure	22%	3.0
Support facilities	9%	3.0
Other (e.g. overall condition, ownership & terms of use, availability)	22%	3.0
<b>Overall score</b>	---	<b>3.8</b>

### IBC (Dallas)

Sub-criterion	Weighting	Score
Accessibility	14%	3.3
Space	33%	4.6
Infrastructure	22%	3.0
Support facilities	9%	3.1
Other (e.g. overall condition, ownership & terms of use, availability)	22%	3.0
<b>Overall score</b>	---	<b>3.6</b>

### Overall:

IBC (30%)		IT&T (70%)	Overall score
Host city	Score	Country score	
Atlanta	3.8	4.1	4.0
Dallas	3.6		
<b>Average score</b>	<b>3.7</b>		

**D7 FIFA Fan Fest™**

Host city	Score
Atlanta	4.1
Baltimore	3.5
Boston	3.6
Cincinnati	3.9
Dallas	3.4
Denver	3.1
Edmonton	3.2
Guadalajara	3.8
Houston	3.3
Kansas City	3.5
Los Angeles	3.4
Mexico City	3.6
Miami	3.5
Monterrey	3.6
Montreal	3.3
Nashville	3.8
New York	3.5
Orlando	3.5
Philadelphia	3.5
San Francisco	3.7
Seattle	3.6
Toronto	4.3
Washington D.C.	3.5
<b>Overall score (average)</b>	<b>3.6</b>

**D8 Organising costs**

Bidder	Overall score
United 2026	2.0

## D9 Media and marketing

### Media:

Bidder	Media (70%)	Tax impact (30%)	Final score
United 2026	4.9	4.6	4.8

### Marketing:

Bidder	Marketing (70%)	Tax impact (30%)	Final score
United 2026	5.0	3.9	4.7

### Overall:

Bidder	Media (60%)	Marketing (40%)	Final score
United 2026	4.9	4.7	4.8*

\* Score including tax assessment

## D10 Ticketing and hospitality

### Ticketing:

Bidder	Ticketing (70%)	Tax impact (30%)	Final score
United 2026	5.0	3.6	4.6

### Hospitality:

Bidder	Hospitality (70%)	Tax impact (30%)	Final score
United 2026	5.0	3.8	4.6

### Overall:

Bidder	Ticketing (55%)	Hospitality (45%)	Final score
United 2026	4.6	4.6	4.6*

\* Score including tax assessment

**D11 Overall technical evaluation score for the United 2026 bid:****United 2026**

Criterion	Overall score	Core minimum requirements met	Weight (%)	Weighted average score
<b>Infrastructure</b>				
Stadiums	4.1	✓	35	143.5
Team and referee facilities	3.7	✓	6	22.2
Accommodation	3.9	✓	6	23.4
Transport	4.3	✓	13	55.9
IT&T and IBC	4.0	n/a	7	28.0
FIFA Fan Fest™	3.6	n/a	3	10.8
<b>Commercial</b>				
Organising costs	2.0	n/a	10	20.0
Media and marketing	4.9*	n/a	10	49.0
Ticketing and hospitality	5.0*	n/a	10	50.0
<b>TOTAL (out of 500)</b>				<b>402.8</b>
<b>Overall average score (out of 5)</b>				<b>4.0</b>

\* Scores prior to tax assessment

## E LEGAL COMPLIANCE CHECK – RISK ASSESSMENT TABLES (UNITED 2026 BID)

The overall assessment of the legal risk in relation to the United 2026 bid is the result of individual assessments of the legal risks in relation to each of the three countries. The results of the individual assessments of legal risks were subsequently weighted in accordance with the proposed allocation of matches across the three countries i.e. 75% allocated to the United States (corresponding to its proposed hosting of 60 of the tournament's 80 matches) and 12.5% each to Canada and Mexico (who would each host ten games).

The overall assessment is set out immediately below, followed by the individual legal risk assessments on a country-by-country basis.

### E1 United 2026 bid: overall general risk assessments

Category	Risk level	Remarks
Overall legal risk: government support	MEDIUM	The Government Guarantees and the Government Declaration were not submitted in compliance with the FIFA templates in the U.S., only partially in compliance with the FIFA templates in Canada and in full compliance with the FIFA templates in Mexico. In Mexico, the overall risk level in connection with the Government Support Documents is considered low risk, whilst in Canada and the U.S. the overall risk level in connection with the Government Support Document is considered medium risk. By letter dated 17 April, 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents in all three countries. Until the date of the issuance of this report, the United Bid Committee submitted to FIFA (i) in relation to Canada a letter of the Minister of Sport and Persons with Disabilities, reconfirming the Government's general support for the United 2026 Bid, (ii) in relation to the U.S. an additional letter of support of the U.S. President, an additional letter from the legal counsel of USSF on the Legal Opinion as well as additional letters by USSF on the Government Guarantees and the secondary ticket market and (iii) in relation to Mexico an additional letter by FMF on the Government Guarantees.
Overall legal risk: contractual hosting documents	LOW	The Hosting Agreement as well as the Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates except for some deviations outlined in the individual report. Although the legal risk in connection with the Training Site Agreements in the U.S. is considered medium risk due to the lack of submission of thirteen Training Site Agreements, the overall legal risk level in connection with the contractual Hosting Documents is considered low risk.



**E2 United 2026 bid: general risk assessments (United States)**

Category	Risk level	Remarks
Overall legal risk: government support	MEDIUM	<p>The Government Guarantees and the Government Declaration were not submitted in compliance with the FIFA templates. The Government made certain representations of support and generally referred to applicable U.S. laws. One Government Guarantee is considered high risk, which is Government Guarantee #7 (in light of the statements in Government Guarantee #7 and the Government Legal Statement that the commitments given by the Government in all Government Support Documents are not intended to give rise to rights or obligations under any laws and the significant legal risks resulting in connection therewith). Five Government Guarantees are considered medium risk. It needs to be taken into account (i) that some deviations are based on the lack of authorisation under applicable laws as confirmed by local counsel, (ii) the recent adoption of the U.S. Congress with respect to its support for the FIFA World Cup and (iii) the additional letter of support issued by the U.S. President on 2 May, 2018.</p> <p>By letter dated 17 April, 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents. The United Bid Committee submitted to FIFA an additional letter of support of the U.S. President, an additional letter from the legal counsel of USSF on the Legal Opinion as well as additional letters by USSF on the Government Guarantees and the secondary ticket markets.</p>
Overall legal risk: contractual hosting documents	LOW	<p>The Hosting Agreement as well as the Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates, except for some deviations outlined in the individual report. Although the legal risk in connection with the Training Site Agreements is considered medium risk due to the lack of submission of thirteen Training Site Agreements, the overall legal risk level in connection with the contractual Hosting Documents is considered low risk.</p>

**E3 United 2026 bid: specific risk assessments (United States)**

Category	Legal documents	Risk level	Remarks
Government support	1 Government Declaration	MEDIUM	Government Declaration was submitted, but with deviations from FIFA template, which are partially material. The deviations partially limit the effect of the Government Declaration to a significant effect.
	2 Government Guarantees (GG)		
	GG #1 (Visas, permits, immigration, check-in procedures)	MEDIUM	Government Guarantee #1 was submitted, but with material deviations from FIFA template. The deviations significantly limit the effect of the Government Guarantee #1 and restrictions exist under U.S. laws. Taking into account that some deviations are based on the lack of authorisation under applicable laws as confirmed by local counsel, the recent adoption of the U.S. Congress with respect to its support for the FIFA World Cup, the additional letter of support issued by the U.S. President on 2 May, 2018 (in particular confirming to welcome the resolution, pledging to work with U.S Congress as well as representatives from FIFA and the United Bid Committee in considering any additional legislative proposals, and steps to be enacted or undertaken in relation to the FIFA World Cup) and the initiative by the United Bid Committee to establish a governmental working group, we consider the risk level to be medium risk.
	GG #2 (Work permits and labour law)	MEDIUM	Government Guarantee #2 was submitted, but with material deviations from FIFA template. The deviations significantly limit the effect of the Government Guarantee #2 and restrictions exist under U.S. laws. Based thereon and taking into account that some deviations are based on the lack of authorisation under applicable laws as confirmed by local counsel, the recent adoption of the U.S. Congress with respect to its support for the FIFA World Cup and the additional letter of support issued by the U.S. President on 2 May, 2018 (in particular confirming to welcome the resolution, pledging to work with U.S Congress as well as representatives from FIFA and the United Bid Committee in considering any additional legislative proposals, and steps to be enacted or undertaken in relation to the FIFA World Cup), we consider the risk level to be medium risk.
	GG #3 (Tax exemptions and foreign exchange undertakings)	n/a	Please refer to Annexe F for the assessment of this Guarantee and the expected impact on commercial revenue streams, which forms part of the technical evaluation for the criteria of Media and Marketing Revenues and Ticketing and Hospitality Revenues.
GG #4 (Safety and security)	MEDIUM	Government Guarantee #4 was submitted, but with deviations from FIFA template, which are partially material. The deviations partially limit the effect of the Government Guarantee #4 to a significant effect. Based thereon, reflecting the existing procedures, designations and responsibilities of public authorities under U.S. laws and taking into account that some deviations are based on the lack of authorisation under applicable laws as confirmed by local counsel, the recent adoption of the U.S. Congress with respect to its support for the FIFA World Cup and the additional letter of support issued by the U.S. President on 2 May, 2018, we consider the risk level to be medium.	

Category	Legal documents	Risk level	Remarks
Government support	2 Government Guarantees (GG)	GG #5 (Protection and exploitation of commercial rights)	MEDIUM  Government Guarantee #5 was submitted, but with material deviations from FIFA template. The deviations partially limit the effect of the Government Guarantee #5 to a significant effect. Reflecting the existing protection of commercial rights under U.S. laws and taking into account that some deviations are based on the lack of authorisation under applicable laws as confirmed by local counsel, we consider the risk level to be medium risk.
		GG #6 (IT&T)	MEDIUM  Government Guarantee #6 was submitted, but with material deviations from FIFA template. The deviations significantly limit the effect of the Government Guarantee #6. Taking into account that some deviations are based on the lack of authorisation under applicable laws as confirmed by local counsel and that the existing IT & T Infrastructure pursuant to the FIFA template appears mostly available and reflecting the representation by the Government relating to costs, we consider the risk level to be medium risk.
		GG #7 (Waiver, indemnification and other legal issues)	HIGH  Government Guarantee #7 was submitted, but with material deviations from FIFA template. The deviations significantly limit the effect of the Government Guarantee #7 and reflecting the specifics of the U.S. market, we consider the risk level to be high risk.
	3 Government Legal Statement	n/a	The Government Legal Statement was submitted, but does not contain all statements and confirmations required by FIFA. The statement in the Government Legal Statement that the commitments given by the Government in all Government Support Documents are not intended to give rise to rights or obligations under any laws causes a high legal risk with respect to all Government Support Documents.
	4 Overall evaluation of government support	MEDIUM	The Government Guarantees and the Government Declaration were not submitted in compliance with the FIFA templates. The Government made certain representations of support and generally referred to applicable U.S. laws. One Government Guarantee is considered high risk, which is Government Guarantee #7. Five Government Guarantees are considered medium risk. Based thereon and taking into account that some deviations are based on the lack of authorisation under applicable laws as confirmed by local counsel, the recent adoption of the U.S. Congress with respect to its support for the FIFA World Cup and the additional letter of support issued by the U.S. President on 2 May, 2018, the overall legal risk level is considered medium risk.

Category	Legal documents	Risk level	Remarks
Host cities	5 Host City Agreements	LOW	18 Host City Agreements (including two Host City Agreement for New York/New Jersey) were submitted without any deviation from FIFA template.
	6 Host City Declarations	LOW	The Host City Declarations were submitted by all candidate Host Cities without any deviation from FIFA template.
Member association	7 Hosting Agreement	LOW	The Hosting Agreement was submitted by the Canadian Soccer Association, the Federación Mexicana de Fútbol Asociación and the United States Soccer Federation in full compliance with the FIFA template.
Stadiums	8 Stadium Agreements	LOW	18 Stadium Agreements were submitted, out of which 13 Stadium Agreements were submitted without any deviation from FIFA template, and five Stadium Agreements deviated from FIFA template. The deviations in two stadiums can be considered relevant but the total number of stadiums required by FIFA has to be taken into account.
Other	9 Training Site Agreements	MEDIUM	From the total inventory of Training Sites proposed by the United Bid Committee, 90 Training Sites are located in the United States. 77 Training Site Agreements were submitted, out of which four Training Sites Agreements deviated from FIFA template. 13 Training Sites did not submit a Training Site Agreement as required by FIFA
	10 Airport Agreements	LOW	16 Airport Agreements were submitted. Two Airport Agreements (Cincinnati, Kansas City) contain deviations from the FIFA template, but the total number of Airport Agreements without deviations and the level of deviations need to be considered.
	11 Legal Opinion	LOW	The Legal Opinion was submitted by a local counsel of internationally recognised reputation without any deviation from the FIFA template. The additional qualifications made in the Legal Opinion appear reasonable and common practice. Based thereon, the overall risk level is considered low risk. By letter dated 17 April, 2018, FIFA requested further information with respect to the confirmation of binding character, full validity and direct enforceability. The information was provided by the local counsel of the United Bid Committee (dated 26 April, 2018), re-confirming that the confirmation of the binding character, full validity and direct enforceability is subject to obtaining the appropriate governmental and other actions and approvals that are required after the date hereof or that may be necessary to permit the enforceability of certain provisions of the Documents.

**E4 United 2026 bid: general risk assessments (Canada)**

Category	Risk level	Remarks
Overall legal risk: government support	MEDIUM	<p>The Government Guarantees and the Government Declaration were submitted only partially in compliance with the FIFA templates. Three Government Guarantees are considered high risk, three Government Guarantees are considered medium risk and the Government Declaration is considered low risk.</p> <p>By letter dated 17 April, 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents. By letter dated 30 April, 2018, the United Bid Committee submitted a letter signed by the Minister of Sport and Persons with Disabilities, reconfirming the Government's general support for the United 2026 Bid. As no further guarantees and/or representations were given, such letter has not resulted in a change of the considered risk level.</p>
Overall legal risk: contractual hosting documents	LOW	The Hosting Agreement as well as the Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates except for some minor deviations outlined in the individual report.

**E5 United 2026 bid: Specific risk assessments (Canada)**

Category	Legal documents	Risk level	Remarks	
Government support	1 Government Declaration	LOW	Government Declaration was submitted with no material deviations from FIFA template.	
	2 Government Guarantees (GG)	GG #1 (Visas, permits, immigration, check-in procedures)	MEDIUM	Government Guarantee #1 was submitted in two separate documents, but with material deviations from the FIFA template. It is considered that the deviations partially limit the effect of the Government Guarantee #1 and existing restrictions under Canadian laws need to be considered.
		GG #2 (Work permits and labour law)	HIGH	Government Guarantee #2 was submitted in two separate documents, but with material deviations from FIFA template. The deviations significantly limit the effect of Government Guarantee #2 and the existing restrictions and requirements under Canadian laws need to be considered.
		GG #3 (Tax exemptions and foreign exchange undertakings)	n/a	Please refer to Annexe F for the assessment of this Guarantee and the expected impact on commercial revenue streams, which forms part of the technical evaluation for the criteria of Media and Marketing Revenues and Ticketing and Hospitality Revenues.
		GG #4 (Safety and security)	HIGH	Government Guarantee #4 was submitted in two separate documents, but with material deviations from FIFA template. The deviations significantly limit the effect of Government Guarantee #4, and existing procedures and responsibilities of public authorities need to be considered.
		GG #5 (Protection and exploitation of commercial rights)	MEDIUM	Government Guarantee #5 was submitted, but with material deviations from FIFA template. The deviations significantly limit the effect of Government Guarantee #5 and the existing protection of commercial rights under Canadian laws needs to be considered.
		GG #6 (IT&T)	HIGH	Government Guarantee #6 was not submitted. Whilst the IT & T infrastructure in Canada appears mostly to be existent the absence of a guarantee or at least partial commitment need to be considered.
		GG #7 (Waiver, indemnification and other legal issues)	MEDIUM	Government Guarantee #7 was submitted, but with deviations from the FIFA template. The deviations partially limit the effect of the Government Guarantee #7 and no corresponding guarantees were provided by provincial, territorial or municipal authorities.

Category	Legal documents	Risk level	Remarks
Government support	3 Government Legal Statement	n/a	The Government Legal Statement was submitted, but does not contain all statements and confirmations required by FIFA. The Government Legal Statement does not document the intent of the federal Government, the provincial, territorial or municipal authorities to start a process to enact special federal laws, regulations or orders in relation to the 2026 FIFA World Cup if necessary. The Government also does not confirm that the Government Support Documents as provided to FIFA will remain valid, fully legally binding and enforceable.
	4 Overall evaluation of government support	MEDIUM	The Government Guarantees and the Government Declaration were submitted only partially in compliance with the FIFA templates. Three Government Guarantees are considered high risk, three Government Guarantees are considered medium risk and the Government Declaration is considered low risk. Based thereon, the overall risk level is considered medium risk. By letter dated 17 April, 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents. By letter dated 30 April, 2018, the United Bid Committee submitted a letter signed by the Minister of Sport and Persons with Disabilities, reconfirming the Government's general support for the United 2026 Bid. As no further guarantees and/or representations were given, such letter has not resulted in a change of the considered risk level
Host cities	5 Host City Agreements	LOW	Three Host City Agreements were submitted without any deviation from FIFA template.
	6 Host City Declarations	LOW	The Host City Declarations were submitted by all candidate Host Cities without any deviation from FIFA template.
Member association	7 Hosting Agreement	LOW	The Hosting Agreement was submitted by the Canadian Soccer Association, the Federación Mexicana de Fútbol Asociación and the United States Soccer Federation in full compliance with the FIFA template.
Stadiums	8 Stadium Agreements	LOW	Three Stadium Agreements were submitted without any deviation from FIFA template.

Category	Legal documents	Risk level	Remarks
Other	9 Training Site Agreements	LOW	19 Training Site Agreements were submitted without any deviation from FIFA template.
	10 Airport Agreements	LOW	Three Airport Agreement were submitted. Two Airport Agreements (Montreal, Toronto) contain minor deviations from FIFA template.
	11 Legal Opinion	LOW	The Legal Opinion was submitted by a local counsel of internationally recognised reputation without any deviation from the FIFA template. The additional qualifications made in the Legal Opinion appear reasonable and common practice.



**E6 United 2026 bid: general risk assessments (Mexico)**

Category	Risk level	Remarks
Overall legal risk: government support	LOW	All Government Guarantees and the Government Declaration were submitted in full compliance with the FIFA templates and are considered low risk. By letter dated 17 April, 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents. By letter of response dated 25 April, 2018, the Federacion Mexicana de Futbol Asociacion elaborated on the guarantees provided in the Government Support Documents. As no further enforceable guarantees were given, such letter has not resulted in a change of the considered risk level.
Overall legal risk: contractual hosting documents	LOW	The Hosting Agreement as well as the Host City Agreements, Stadium Agreements, Training Site Agreements, Airport Agreements and Host City Declarations were all submitted in compliance with the FIFA templates except for some minor deviations outlined in the individual report.

**E7 United 2026 bid: specific risk assessments (Mexico)**

Category	Legal documents	Risk level	Remarks	
Government support	1 Government Declaration	LOW	Government Declaration was submitted without any deviation from FIFA template. The potential lack of competence of the federal Government was partially mitigated.	
	2 Government Guarantees (GG)	GG #1 (Visas, permits, immigration, check-in procedures)	LOW	Government Guarantee #1 was submitted without any deviation from FIFA template. The Guarantee was not executed by all competent authorities, but may be ratified by legislative decree or executed by such competent authorities.
		GG #2 (Work permits and labour law)	LOW	Government Guarantee #2 was submitted without any deviation from FIFA template. The Guarantee was not executed by all competent authorities, but may be ratified by legislative decree or executed by such competent authorities.
		GG #3 (Tax exemptions and foreign exchange undertakings)	n/a	Please refer to Annexe F for the assessment of this Guarantee and the expected impact on commercial revenue streams, which forms part of the technical evaluation for the criteria of Media and Marketing Revenues and Ticketing and Hospitality Revenues.
		GG #4 (Safety and security)	LOW	Government Guarantee #4 was submitted without any deviation from FIFA template. The Guarantee was not executed by all competent authorities, but may be ratified by legislative decree or executed by such competent authorities.
		GG #5 (Protection and exploitation of commercial rights)	LOW	Government Guarantee #5 was submitted without any deviation from FIFA template. The Guarantee was not executed by all competent authorities, but may be ratified by legislative decree or executed by such competent authorities.
		GG #6 (IT&T)	LOW	Government Guarantee #6 was submitted without any deviation from FIFA template. The Guarantee was not executed by all competent authorities, but may be ratified by legislative decree or executed by such competent authorities.
		GG #7 (Waiver, indemnification and other legal issues)	LOW	Government Guarantee #7 was submitted without any deviation from FIFA template.
	3 Government Legal Statement	n/a	The Government Legal Statement was submitted but does not contain all statements and confirmations required by FIFA. The Government Legal Statement does not document the intent of the federal Government, the state or local authorities to enact any laws necessary for the implementation of the Government Guarantees. Moreover, the Government Legal Statement does not expressly address the competency of signatories.	

Category	Legal documents	Risk level	Remarks
Government support	4 Overall evaluation of government support	LOW	All Government Guarantees and the Government Declaration were submitted in full compliance with the FIFA templates and are considered low risk. By letter dated 17 April, 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents. By letter of response dated 25 April, 2018, the Federación Mexicana de Fútbol Asociación elaborated on the guarantees provided in the Government Support Documents. As no further enforceable guarantees were given, such letter has not resulted in a change of the considered risk level.
Host cities	5 Host City Agreements	LOW	3 Host City Agreements were submitted in full compliance with the FIFA template.
	6 Host City Declarations	LOW	3 Host City Declarations were submitted with minor deviations to the FIFA template but are of overall supportive nature.
Member association	7 Hosting Agreement	LOW	The Hosting Agreement was submitted by the Canadian Soccer Association, the Federación Mexicana de Fútbol Asociación, and the United States Soccer Federation in full compliance with the FIFA template.
Stadiums	8 Stadium Agreements	LOW	3 Stadium Agreements were submitted in full compliance with the FIFA template.
Other	9 Training Site Agreements	LOW	19 Training Site Agreements were submitted in full compliance with the FIFA template. Out of such agreements two Training Site Agreements are invalid due to the self-contracting of the Federación Mexicana de Fútbol Asociación.
	10 Airport Agreements	LOW	3 Airport Agreements were submitted. 2 Airport Agreements (Guadalajara, Monterrey) were submitted with material deviations from the FIFA template. Taking into account the number of Airport Agreements submitted to serve the candidate Host Cities in Mexico, and considering the non-material effect of the overall deviation of the agreements from the FIFA templates, the overall risk level is considered low risk.
	11 Legal Opinion	LOW	The Legal Opinion was submitted by a local attorney of internationally recognised reputation. The Legal Opinion contains partial deviations from the FIFA template.

## F TAX ASSESSMENT (UNITED 2026 BID)

Due to the requirement under the scoring system for FIFA to perform an assessment of the tax-related impacts in its evaluation of all commercial criteria falling within the technical evaluation, it was necessary to conduct this analysis separately from the review of the other government support documents. Please see below a summary of the tax impact assessment in respect of each revenue stream considered under the technical evaluation (i.e. media, marketing, ticketing and hospitality).

Bidder	Country	Revenue category	Remarks
United 2026	Canada	Media and marketing revenues	<p>Government Guarantee #3 as requested by FIFA has been disregarded in its entirety. Instead, the Federal Government of Canada stated that it is prepared to provide a Remission Order that matches the concessions made by the Federal Government of Canada for the FIFA Women's World Cup Canada 2015. Such Remission Order mainly grants customs and tax benefits on the importation of goods.</p> <p>Pursuant to the Local Tax Counsel, there seems to be some optimisation opportunities for FIFA (in particular to request exemption as a Non-Profit Organization or a confirmation that it will not have a PE in Canada), for the time being, however, it cannot be assumed that any of these concepts will be successful. Under the existing tax framework there is likely to be a considerable negative tax impact on FIFA's commercial position.</p> <p>Considering the risk of a permanent entity and the limited scope of CH-CA DTT (double tax treaty), it may be assumed that FIFA Media and Marketing revenues related to the 2026 FWC will benefit from a limited tax exemption only. Based on the scoring system a score of 2 has been given accordingly.</p>
		Ticketing and hospitality revenues	<p>Government Guarantee #3 as requested by FIFA has been disregarded in its entirety. Instead, the Federal Government of Canada stated that it is prepared to provide a Remission Order that matches the concessions made by the Federal Government of Canada for the FIFA Women's World Cup Canada 2015. Such Remission Order mainly grants customs and tax benefits on the importation of goods.</p> <p>Pursuant to the Local Tax Counsel, there seems to be some optimisation opportunities for FIFA (in particular to request exemption as a Non-Profit Organization or a confirmation that it will not have a PE in Canada), for the time being, however, it cannot be assumed that any of these concepts will be successful. Under the existing tax framework there is likely to be a considerable negative tax impact on FIFA's commercial position.</p> <p>Considering that VAT and other sales taxes on the Ticketing and Hospitality, revenues will be levied and that there is limited income tax protection for FIFA and its subsidiaries, the tax environment should give a weak protection only. Based on the scoring system a score of 1 has been given accordingly.</p>

Bidder	Country	Revenue category	Remarks
United 2026	Mexico	Media and marketing revenues	Government Guarantee #3 was submitted without any deviation from FIFA template. Provided it will be implemented into local law, Local Tax Counsel confirmed that the tax environment will be excellent and FIFA should not suffer any material tax cost other than tax cost explicitly accepted under Government Guarantee #3. Based thereon, it may be assumed that FIFA Media and Marketing revenue related to the 2026 FWC will benefit from a full tax exemption. Based on the scoring system a score of 5 has been given accordingly.
		Ticketing and hospitality revenues	Government Guarantee #3 was submitted without any deviation from FIFA template (providing for a 10% tax rate). Provided it will be implemented into local law, Local Tax Counsel confirmed that the tax environment will be excellent and FIFA should not suffer any material tax cost other than tax cost explicitly accepted under Government Guarantee #3. Based thereon, it may be assumed that the tax environment should give a very good protection for Ticket sales and excellent protection for Hospitality sales. Based on the scoring system a score of 4 respectively 5 has been given accordingly.
United 2026	USA	Media and marketing revenues	<p>No Government Guarantee #3 was submitted. Local Tax Counsel confirmed that the ordinary US taxation rules will apply, but FIFA will benefit from a pre-existing (limited) tax exemption and the existing Double Taxation treaty between Switzerland and the U.S. Under such tax framework there may result a considerable negative tax impact on FIFA's commercial position. In particular, the pre-existing tax exemption does not cover the advertising element as defined by applicable US tax laws of FIFA Marketing Revenues.</p> <p>By letter dated 17 April 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents. The United Bid Committee submitted to FIFA an additional letter of support of the U.S. President and an additional letter from the Secretary General of USSF providing further explanations on the taxation of major football events in the U.S.</p> <p>Based thereon and taking into account the recent adoption of the U.S. Congress with respect to its support for the FIFA World Cup and the additional letter of support issued by the U.S. President on 2 May 2018, FIFA is reasonably confident that the U.S. Government will take a favourable approach when interpreting and applying existing laws to the 2026 FWC. Furthermore, the FIFA Task Force is convinced that such favourable approach will be supported by ongoing market trends abandoning traditional forms of advertising and the ability of FIFA to find optimized solutions for delivering the rights package on the basis of discussions with the Department of Treasury.</p> <p>Accordingly, there is reasonable basis to conclude that FIFA Media revenues related to the 2026 FWC will benefit from a full tax exemption, resulting in a score of "5". Regarding FIFA Marketing revenues, we consider FIFA to benefit from a close to full tax exemption, resulting in a score of "4".</p>

Bidder	Country	Revenue category	Remarks
		Ticketing and hospitality revenues	<p>No Government Guarantee #3 was submitted. Local Tax Counsel confirmed that the ordinary US taxation rules will apply, but FIFA will benefit from a pre-existing (limited) tax exemption and the existing Double Taxation treaty between Switzerland and the U.S. Under such tax framework there may result a considerable negative tax impact on FIFA's commercial position.</p> <p>By letter dated 17 April 2018, FIFA asked the United Bid Committee for further information in relation to the Government Support Documents. The United Bid Committee submitted to FIFA an additional letter of support of the U.S. President and an additional letter from the Secretary General of USSF providing further explanations on the taxation of major football events in the U.S.</p> <p>Based thereon and taking into account the recent adoption of the U.S. Congress with respect to its support for the FIFA World Cup and the additional letter of support issued by the U.S. President on 2 May 2018, FIFA is reasonably confident that the U.S. Government will take a favourable approach when interpreting and applying existing laws to the 2026 FWC.</p> <p>The Task Force is convinced that such consideration is supported by the specifics of the U.S. market and the focus of the Hospitality areas on the football matches rather than other elements of the hospitality services. Given the predicted overwhelming demand for tickets in the U.S., the free access to tickets in prime locations in the stadium with the clear focus on all aspects of the football match being part of the hospitality packages will be the most valuable component of the hospitality package. Given the applicable average of the combined sales, use and property taxes of 8% for Ticketing sales, FIFA therefore considers such rate to be the determining factor also for the determination of the tax rate applicable for Hospitality Revenues.</p> <p>Considering that the Ticketing and Hospitality revenues should be covered by the pre-existing tax exemption and applicable combined sales, use and property taxes should be in the average around 8% for Ticketing sales and that there are in the view of FIFA good arguments that a similar average rate also applies for Hospitality sales, the tax environment should give a very good protection for Ticketing sales and a very good protection for Hospitality sales. Based on the scoring system a score of 4 respectively 4 has been given accordingly.</p>

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