

UEFA EUROPEAN CHAMPIONSHIP (SCOTLAND) BILL

FINANCIAL MEMORANDUM

INTRODUCTION

1. As required under Rule 9.3.2 of the Parliament's Standing Orders, this Financial Memorandum is published to accompany the UEFA European Championship (Scotland) Bill, introduced in the Scottish Parliament on 12 March 2025.
2. The following other accompanying documents are published separately:
 - Explanatory Notes (SP Bill 60–EN);
 - a Policy Memorandum (SP Bill 60–PM);
 - a Delegated Powers Memorandum (SP Bill 60–DPM);
 - statements on legislative competence by the Presiding Officer and the Scottish Government (SP Bill 60–LC).
3. This Financial Memorandum has been prepared by the Scottish Government to set out the costs associated with the measures introduced by the Bill. It does not form part of the Bill and has not been endorsed by the Parliament.

BACKGROUND

4. The Union of European Football Associations (UEFA) has announced that the UK and Ireland will host its 2028 European Championship (EURO 2028) of national member football associations. Scotland is one of the hosting nations. All matches held in Scotland will take place at Hampden Park, Glasgow. There will also be an official fan zone(s) in part of the city centre. For EURO 2020, fan zones were originally intended to be at Merchant City and George Square. When the event took place in 2021, the fan zone was at Glasgow Green.

Policy objectives of the Bill

5. For EURO 2028, UEFA has set specific requirements that hosts must meet. The Bill aims to help meet UEFA's requirements for Scotland to be able to host EURO 2028 matches at Hampden Park. It aims to protect the commercial rights of UEFA and its partners by:
 - Prohibiting touting of EURO 2028 tickets
 - Tackling ambush marketing by prohibiting unauthorised street trading and outdoor advertising in designated 'event zones' around Hampden Park and official fan zone(s) in Glasgow.

Methodology

6. In preparing this financial memorandum, the Scottish Government has engaged with a range of stakeholders in order to understand likely costs and other financial aspects of the legislation. This engagement has informed development of this methodology. In taking forward this work we have also reviewed the financial memorandum for previous major events legislation. All costs are in 2028/29 prices, unless stated otherwise.

7. The Costs of the Criminal Justice System in Scotland is no longer regularly updated, with the most recent update being for the year 2016/17.¹ In the absence of actual costs incurred, this publication remains the most relevant data source for estimating the average cost arising relating to the administration of the different levels of court for Scottish Courts and Tribunals Service. Following HMT Green Book guidance to take account of inflation since 2016/17, costings have been updated using the GDP deflator, giving an estimate of the likely costs incurred in 2028/29. Expressing these 2016/17 costs in 2028/29 prices represents an increase of around 40%. Current cost estimates for summary applications to the sheriff regarding compensation were provided by the Scottish Courts and Tribunals Service. These have not been rounded, except when summarising total estimated costs at Table 2 and the summary table of costs arising due to the Bill. These have been rounded to the nearest £5,000.

8. Figures for 2023/24 average prosecution costs were provided by the Crown Office and Procurator Fiscal Service. Again, these have been inflated to give an estimate of the likely costs incurred in 2028/29. These have not been rounded, except when summarising total estimated costs at Table 2 and Table 7. These have been rounded to the nearest £5,000.

9. Figures for 2023/24 average legal assistance costs were provided by the Scottish Legal Aid Board. Legal aid costs are paid at a set rate specified in legislation. Inflation has therefore not been applied. These have not been rounded, except when summarising total estimated costs at Table 2 and Table 7. These have been rounded to the nearest £5,000.

10. The Scottish Government has engaged with Police Scotland and Glasgow Life to estimate costs for enforcement. These include inflation to give an estimate of the likely costs incurred in 2028/29, rounded to the nearest £5,000.

11. Illustrative figures to give an indication of potential changes to revenues in the secondary ticket sales market have been modelled using publicly available data.

12. Illustrative figures have been modelled for costs to business to understand and comply with restrictions. These use [Inter-Departmental Business Register](#) data (retrieved through [Nomis](#)) on the number and type of businesses in City Centre East (S02001932) and Mount Florida (S02001887). They also use 2024 [Annual Survey of Hours and Earnings](#) data on median Scottish hourly wages in the Retail Trade, Accommodation and Food & Beverage sectors. In order to calculate indicative costs, it has been assumed that Glasgow City Council guidance on restrictions will not exceed 8,000 words, and that it will be possible to read at 200 words per minute.

¹ [Costs of the criminal justice system in Scotland dataset: 2016-17 \(published December 2019\) - gov.scot](#)

COSTS ON THE SCOTTISH ADMINISTRATION

Scottish Government

13. There will be some administrative costs for the Scottish Government to implement the Bill. These relate to developing regulations, including regulations to set event zone boundaries and when they will operate. Costs include working with UEFA and other event partners, engaging with businesses, and publications. There may also be some costs to support partners to develop guidance for businesses. Based on costs for engagement so far, these have been estimated at £15,000 to £25,000 (excluding staff costs). These costs will be met from the Scottish Government's existing administrative budget. Based on current resourcing expectations, Scottish Government staff costs from April 2026 to September 2027 are estimated at £195,000. These costs would be met from the existing Scottish Government staff budget.

Crown Office and Procurator Fiscal Service and the Scottish Courts and Tribunals Service

14. The new offences being created by the Bill are intended to act as a deterrent. They will only be in place for a relatively short period of time. EURO 2028 is expected to take place over a period of around one month.

15. The Glasgow Commonwealth Games Act 2008 put in place temporary ticket touting, street trading advertising and obstruction offences. Only two people were proceeded against for the touting offence, where this was the main charge. Both of these led to convictions. One of those was an absolute discharge, the other a fine. There was one other non-court disposal, where a fiscal warning was issued. In sum, three people were found or pleaded guilty to the temporary offence of ticket touting. There were not any proceedings or non-court disposals for the other temporary offences. The Crown Office and Procurator Fiscal Service have not received any reports under the UEFA European Championship (Scotland) Act 2020.

16. Based on experience of this legislation, it is expected that the vast majority of those affected will respect the restrictions. Where restrictions are breached, enforcement action could include a warning being given to ensure the person is aware how to comply with the restrictions or could result in confiscation and destruction of property. Prosecutions would be a last resort. That means that very few prosecutions, if any, are expected. Where they do occur, they are more likely to be prosecuted under summary procedure. However, the Scottish Government considers that it is important to be able to take punitive action in the event of any breach of restrictions contained in the Bill.

17. If a case does go to court, the Crown Office and Procurator Fiscal Service has suggested that it is less likely a guilty plea will be entered early for the type of offences in the Bill. The average cost for an evidence-led Sheriff Court summary trial, where available, has therefore been used in estimating costs for the Bill.

18. Table 1 summarises costs for three scenarios. The first is a low number of cases, as with EURO 2020. This reflects a potential scenario in which there is particularly good communication ahead of the event, businesses have significant planning time, and compliance levels are high. The second models a number of cases similar to that for Glasgow Commonwealth Games 2014. It is considered the most likely scenario. The third models a situation where there are more cases

brought than for the 2014 Commonwealth Games. This could occur if, for example, there is a persistent ambush marketing campaign.

Table 1: Sheriff Court criminal summary procedure costs in total for EURO 2028 for three scenarios

	One case	Four cases (most likely scenario)	Six cases
Crown Office and Procurator Fiscal Service	£1,062	£4,249	£6,374
Scottish Courts and Tribunals Service	£2,358	£9,432	£14,147
Legal assistance	£780	£3,124	£4,680
Total	£4,200	£16,805	£25,201

19. Custody, as a sentence, is not an option available to the court upon conviction for any of the offences and so no costs would fall on the Scottish Prison Service. The costs of enforcing financial penalties imposed upon conviction are estimated to be minimal given that very few, if any, prosecutions are expected. Any costs that would arise would fall on the Scottish Courts and Tribunals Service who enforce payment of court imposed financial penalties.

20. The number of post-conviction appeals is also expected to be very low. By definition, they cannot exceed the number of convictions. There is no published data on average case costs for post-conviction appeals. However, the cost is likely to be higher than for summary procedure. Solemn case costs may therefore give an indication of costs. However, as any post-conviction appeal would most likely be heard before the Sheriff Appeal Court, it is anticipated that the indicative costs would be lower than a solemn appeal before the High Court of Justiciary. The average cost to the Crown Office and Procurator Fiscal Service per Sheriff solemn court case would be around £7,411. For the Scottish Courts and Tribunals Service, it would be around £3,076 (or £13,132 for an evidence-led trial). For legal assistance, the average case cost for criminal appeals in 2023/24 was £1,300.

21. Where there has been damage to property, a person may apply for compensation from the relevant authority. If the claimant is dissatisfied with the decision, they may appeal by way of summary application procedure to the sheriff. Again, the number of such appeals is expected to be small. If the appeal is determined without a full hearing, it would cost the Scottish Courts and Tribunals Service around £185. If the appeal is opposed, there would be a hearing that would cost the Scottish Courts and Tribunals Service around £2,774 per day. These figures do not include running and overhead costs to the courts. Over the past three years, the average cost of a Civil Advice and Assistance (A&A) summary appeal case is £254. The average cost of a Civil Legal Aid Appeal case, for two days, is around £5000.

22. Table 2 estimates the cost range to the justice system from the Bill, based on a likely scenario of around four criminal summary procedures plus an allowance for a modest level of less likely activity. Specifically, this is one post-conviction appeal and one application to the sheriff to appeal a compensation decision that requires two days’ hearing. Due to the small number of cases expected to arise from the offences in the Bill, the Crown Office and Procurator Fiscal Service and the Scottish Courts and Tribunals Service expect to meet costs within business as usual budgets.

Table 2: Total estimated costs for the Bill – Crown Office and Procurator Fiscal Service, Scottish Courts and Tribunals Service, and legal assistance

	Most likely outcome up to: 4 summary criminal cases, 1 post-conviction appeal, and 2 days compensation appeal
Crown Office and Procurator Fiscal Service	£0-£10,000
Scottish Courts and Tribunals Service	£0-£30,000
Legal assistance	£0-£10,000

23. It is expected that the majority of any offending behaviour caught by the legislation will be detected around the time it occurs up to and during the championships. Where evidence is sufficient to allow for a decision to prosecute any relevant case, cases will proceed through the criminal courts. There are two modes of prosecution under the legislation – either summary or solemn. Using data from [Journey times in the Scottish Criminal Justice System: 2023-24 - gov.scot](https://www.gov.scot), it can be seen the median journey time for a sheriff summary case in 2023-24 was around 8 months while the median journey time for a sheriff and jury (solemn) case was 1 year 7 months. This gives an indication of the potential length of cases being in the system for offences detected at the time of the championships and action deciding to be taken. It is possible some offending may not be reported/detected until some time after the championships, but it is not thought this would be a significant proportion of offences committed.

COSTS ON LOCAL AUTHORITIES

24. The Scottish Government has discussed potential costs with Glasgow City Council and Glasgow Life as part of the preparation of this Financial Memorandum.

25. Glasgow City Council will play a key role in delivering protection of commercial rights. The Bill provides it with the powers and responsibilities required to fulfil this role. In particular, costs will arise as the Council will be required to take on an enforcement function in relation to the offences contained within the Bill. There are a number of uncertainties that will affect how many enforcement officers will be required. This includes the countries drawn to play matches at Hampden, the extent of the event zones and operating hours of these zones.

26. Taking into account this uncertainty and drawing on estimates for EURO 2020, the costs of this enforcement activity have been estimated at £60,000-£110,000 although some of this could be covered by the redeployment of existing resources. This includes staff costs of enforcing the restriction in the event zones, staff training costs, undertaking an audit of existing advertising in place before the event, and the costs of removing any ambush marketing, as defined at section 37 of the Bill. The lower end of the estimate might be more likely to arise if the Scottish national football team does not qualify for the tournament, in which case fewer enforcement officers would be expected to be needed.

27. There are also expected to be some costs to Glasgow City Council associated with raising awareness of the new provisions (for example through publishing guidance and in offering existing street traders new trading arrangements). These costs have been estimated at £5,000-£15,000.

28. It is possible to apply for compensation for damage done by enforcement officers, or those accompanying them, so long as the person claiming compensation has not been committing a Championship offence. To the best of its knowledge and records, Glasgow City Council is not aware of any damage occurring nor any compensation applications for damage caused by enforcement officers under the legislation in place for EURO 2020 or the 2014 Commonwealth Games. Costs of this are therefore estimated to be zero for the Bill, given this past experience and the limited circumstances where compensation is likely to be payable. There is a risk that there would be claim(s) but based on available information it is not possible to quantify this.

Table 3: Breakdown of Glasgow City Council Costs for EURO 2028

Category of cost	Estimate (£)
Enforcement officer attendance at event zones	45,000 -65,000
Enforcement officer training	0-5,000
Advertising audit and other pre-event checks	5,000 -10,000
Enforcement action (such as removing advertising)	10,000 -30,000
Publication of guidance and offering alternative arrangements	5,000-15,000
Compensation	0
Total	65,000 – 125,000

COSTS ON OTHER BODIES, INDIVIDUALS AND BUSINESSES

Police Scotland

29. Police Scotland expects training to deliver the additional offences in the Bill would fall within projected figures for policing licensing and the night time economy during EURO 2028. This is on the basis that enforcement for these offences is likely to be carried out by Glasgow City Council and Police Scotland who are deployed to the venues on external patrols. It is proposed that all officers in and around Glasgow will undertake a short, self-administered training/awareness session in preparation for deployment. This training will be undertaken during normal duty hours. Police Scotland estimates that the notional cost for the time required to undertake this training will be in the region of £40,000. However, there will not be an additional financial cost and these training costs will be absorbed within existing police budgets.

30. The majority of enforcement for the offences in the Bill will be carried out by enforcement officers appointed by Glasgow City Council. Police Scotland may be required to play a supporting role, much in the same way it already supports trading standards officers. For example, a constable would be required to accompany enforcement officers without a warrant when using their power of reasonable force to gain entry. Police Scotland therefore estimates that costs associated with the Bill specifically will be low, around £5,000.

31. Police Scotland's costs from the Bill may be subject to variables beyond their control. These include which teams are drawn to play against one another and the number of charity auctions that take place where there is an exemption from the ticketing offence (and how many of those are reported to Police Scotland where there is suspicion that they do not meet the exemption criteria from the ticketing offence and upon assessment require further investigation). Although such variables remain uncertain until close to or during the event itself, the likelihood of significant additional costs from the Bill specifically is low. Police Scotland expect to be able to meet costs for the Bill from within existing EURO 2028 and business as usual budgets.

Businesses

32. The Scottish Government believes that EURO 2028 as a whole presents a significant economic opportunity for Scotland and for Glasgow in particular. Initial analysis predicts cumulative socio-economic benefits of up to £2.6 billion (€3 billion) from EURO 2028 for the UK & Ireland overall. UEFA finals and tournaments traditionally attract a large number of international visitors, who often visit for a significant period of time and are evidenced to contribute materially to the host nation's economy. The 2007 UEFA Cup Final held at Hampden, between two Spanish clubs, generated gross spend of over £16.3 million. Against the backdrop of Covid-19 restrictions, with reduced capacities at four matches and minimal overseas fans, EURO 2020 saw gross direct spend of £5.6 million in Glasgow.

33. It is estimated that international spectators will spend £107 per day on non-accommodation activities. Although much of this will be spend within stadiums and fan zones, it is likely that a significant amount will be spend in local businesses close to event zones as fans travel to and from the area.

34. Table 4 shows how EURO 2024 ticket holders spent their money while in Germany. Germany was the sole hosting nation so a direct comparison can not be drawn with Scotland co-hosting EURO 2028. They may, however, give an indication of what proportion of spend EURO 2028 ticket holders may spend on different activities.

Table 4: EURO 2024 ticket holder spend in Germany²

Activity	Spend	Proportion of total spend (to nearest %)
Accommodation	€290.1 million	41%
Food and Beverages (outside the stadium)	€144.6 million	20%
Food and Beverages (inside the stadium)	€62.1 million	9%
Travel in the Host City	€26 million	4%
Travel to the Host City	€110.6 million	16%
Other Expenses	€77.8 million	11%
Total	€711.2 million	

35. In prohibiting EURO 2028 ticket resale exceeding face value or with a view to making a profit, it is expected that the Bill would affect secondary ticketing market revenues. In general, tickets are often sold on the secondary market significantly above face value. For example, research by the Competition and Markets Authority found that most tickets sold through Viagogo and StubHub in 2019 had a mark-up over their face value of more than 50%.³ Demand for EURO 2028 tickets is expected to be high. There were over 50 million ticket requests for EURO 2024 and only 2.7 million tickets available. This could push mark-ups even higher. There were examples of early round EURO 2024 ticket prices found examples of a £43 (€50) ticket being resold for £600 (a 1295% mark-up) and a £513 (€630) being resold for £12,800 (2395% mark-up).⁴ In addition to costing more, a ticket sold on the secondary market may be cancelled by UEFA.

36. For EURO 2024, at least 50,000 (2.17%) of the 2.3 million tickets allocated to fans entered the secondary market either officially (on UEFA’s platform)⁵ or unofficially (and were cancelled by UEFA).⁶ Approximately 0.43% of all fan-allocated tickets were cancelled by UEFA, which

² [EURO 2024 Host Country Impact – August 2024](#)

³ [Secondary ticketing: Recommendations to government for improving consumer protection – August 2021](#)

⁴ [Scotland Euro 2024 tickets on resale for £12,000 - BBC News](#)

⁵ [UEFA Euro 2024 ticket resale platform re-opens - TheTicketingBusiness News](#)

⁶ [Close to 2.3 million EURO 2024 tickets allocated to fans | UEFA EURO 2024 | UEFA.com](#)

could illustrate a minimum appetite for unauthorised resale. The combined proportion (2.7%) could suggest a minimum potential secondary ticket market.

Table 5: Estimated value of EURO 2028 secondary ticket market based on an average face value ticket price of €100

	Hampden Park (capacity: 51,866)		Whole of EURO 2028 (based on 2.3 million tickets for EURO 2024)
	1 match	6 matches	
0.43% of all tickets sold at 100% mark-up	€22,302.58	€133,815.48	€989,000
2.17% of all tickets sold at 100% mark-up	€112,549.22	€675,296.32	€4,991,000

37. In terms of other impacts on individuals and businesses, there is an obligation under the agreement with UEFA to host the event to protect the official sponsors from ambush marketing. Only businesses that have been authorised by UEFA or Glasgow Life will be able to advertise and trade within the event zones when these are in operation, unless an exemption applies. Such authorisation would be achieved through becoming an official sponsor or trading partner. Official sponsors provide a vital source of funding for the Championship. The sale of such sponsorship rights provides a significant revenue stream for events which might otherwise have to rely more heavily on public subsidy.

38. The Bill will restrict commercial activity in event zones when these are in operation. This is not anticipated to affect a large number of businesses, given the size of Glasgow as a whole, and the Scottish Government does not anticipate that businesses will have significant compliance costs – for example, some businesses may have to cover over or remove external advertising on the days a zone is in operation. We have sought to engage with businesses to understand their costs, though take-up of the offer has been relatively low. The Scottish Government understands that there may be a number of reasons for this. Small businesses in particular can be time-poor and consultation was happening in 2024, a long time in advance of the event. One respondent said that it was difficult to make meaningful comment on impacts without more specific event zone boundaries and times. For these reasons the Scottish Government would expect to engage further, at a time closer to the event when these details are known. Potential impacts on businesses based on what is a reasonable estimate on the event zones at this stage is set out in the paragraphs below.

39. One of the event zones will be around Hampden Park. Other(s) will be around official fan zone(s) in Glasgow city centre location(s). Businesses in the Retail Trade, Accommodation or Food and Beverage industries in these areas are most likely to be affected by the restrictions. Latest data estimates that the median hourly wage in Scotland in these industries is £12.15, £12.28 and £11.80 respectively. These businesses will need to read and apply guidance that will be provided

by Glasgow City Council. Assuming this would take an average of two hours per business, an illustrative total cost to all businesses in each of the potential event zone areas has been calculated in the table below. It is important to note that these figures are purely illustrative estimates, as data at this level of geographical disaggregation is subject to significant uncertainty. Inflation has not been accounted for in Table 5, these are illustrative estimates of the potential scale of costs. These figures have not been rounded.

Table 6: Illustrative total costs to businesses in potential event zone

Event zone area	Estimated number of businesses affected	Total estimated cost to all businesses in area
Hampden Park	45	£1,082.70
Merchant City	14	£366
George Square	13	£312

40. If there were an event zone fully within the boundaries of Glasgow Green, there would be no permanent business premises affected by the restrictions. Depending on the time the event zone was in effect, there could be costs to other events taking place in Glasgow Green to comply with the restrictions.

41. The Scottish Government’s 2024 public consultation⁷ indicated there were approximately 3 street traders licensed to operate within the city centre boundary. There were approximately 146 in the area around Hampden Park. However, Glasgow City Council street trading licences are only valid for three years; only licences issued from Summer 2025 onward would be affected by the Bill. Street traders otherwise licensed to operate in an event zone will not be permitted to trade in that zone on the days that it is in operation. These match days are in addition to the days on which these traders would usually expect to generate income in a year when the Championship was not taking place in Glasgow. As such the Scottish Government does not consider that the Championship will affect the income they would normally expect. However, it does acknowledge that these traders are likely to earn less than if they were able to operate in the Hampden Park event zone during the restricted period. Specific data on street trader income is not available. The Bill places a duty on Glasgow City Council to offer affected traders alternative trading arrangements when the event zones are in operation, to mitigate any potential adverse impact of the restrictions and allow them to benefit from the economic opportunity the event provides. Glasgow City Council has indicated that it will work with traders to identify alternative locations.

SUMMARY TABLE OF COSTS ARISING DUE TO THE BILL

42. Table 7 below presents the estimated costs arising due to the Bill by organisation.

⁷ [2. Requirements to Host the Championships - UEFA EURO 2028 - commercial rights protection: consultation - gov.scot](https://www.gov.scot/2024/02/requirements-to-host-the-championships-uefa-euro-2028-commercial-rights-protection-consultation)

This document relates to the UEFA European Championship (Scotland) Bill (SP Bill 60) as introduced in the Scottish Parliament on 12 March 2025

Table 7: Summary Table of Costs Arising Due to the Bill - April 2026 – February 2030*

Organisation	Category of Cost	Estimate (£)
Scottish Government	Administrative costs for Bill implementation	210,000-220,000
Crown Office and Procurator Fiscal Service	Costs of prosecutions	0-10,000
Scottish Courts and Tribunals Service	Costs of prosecutions and summary applications	0-30,000
Scottish Legal Aid Board	Costs of prosecutions and summary applications	0-10,000
Police Scotland	Staff costs and Staff training	45,000
Glasgow City Council	Enforcement action	60,000-110,000
Glasgow City Council	Publication of guidance and offering alternative trading arrangements	5,000-15,000
	Total	320,000-440,000

*End date is based on [Journey times in the Scottish Criminal Justice System: 2023-24 - gov.scot](#), using the median journey time for a sheriff and jury (solemn) case which was 1 year 7 months. This has been applied to the journey for an offence committed in July 2028.

This document relates to the UEFA European Championship (Scotland) Bill (SP Bill 60) as introduced in the Scottish Parliament on 12 March 2025

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