Allowance is made in any period of play (including extra time) for time lost through substitutions, assessment of injuries, removal of players from the field of play for treatment, time wasting and any other cause. The specific amount of the allowance is at the discretion of the referee, although the International Football Association Board (IFAB) has advised that the full time lost due to injuries should be allowed. By tradition, the primary focus of this provision in Law 7 is on delays in the restart of play which are excessively prolonged. Among examples of "other cause" would be the need for the officiating team to confer regarding the identity of players committing misconduct; confrontations with officials; the removal of streamers, debris or other objects thrown on to the field which interrupts the game; pitch incursions by spectator(s); and so forth.

In order to standardize the procedures by which "additional time" is being allowed in a period of play, the following guidelines are adopted:

- During the two minutes before the expiration of each period of play the Referee must inform the Fourth Official, either visually or verbally, of the amount of time allowed. This time shall be stated to the closest lower minute (i.e., 1 minute, 30 seconds will be expressed as 1 minute).

- The Fourth Official will be responsible for displaying this time at but not before the close of the affected period of play. Number panels or an electronic substitution board would be most commonly used for this purpose and the display of the remaining time should be prominent.
• Other Fourth Official duties (e.g., managing substitutions) must take precedence over the display of time remaining.

• In the absence of a Fourth Official, the referee will follow the above guidelines in all respects but will convey the remaining time to the assistant referee closer to the teams who will then so inform both coaches.

This minimum time does not indicate the exact amount of time left in the match nor does it preclude more time being added to the allowance for any subsequent injuries or additional delays (including time wasting). However, no further communication with or by the Fourth Official will be necessary.

Once the indication of the minimum time allowed has been given by the Fourth Official, this time cannot be reduced. It is the minimum expected by everyone involved in the game. Referees are therefore to ensure that a period of play is not ended prior to the expiration of the announced remaining time.

Clubs are reminded that the Public Address Announcer should announce “There will be a minimum of _____ minutes allowance for time lost. Official time is being kept on the field by the referee.”