

The EU AI Act

Obligations from 2 August 2026

What actually applies, who carries it, and what you need to be able to show.

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DUTIES IN SCOPE	EXPOSURE PER BREACH	WHAT CHANGED THE TEXT
4 transparency duties under Article 50 · none deferred	€15M or 3% of worldwide annual turnover · whichever is higher	2026/1744 the amending Regulation · in force 27 July 2026

01 What changed on 2 August, and what did not

The Act was not postponed. It was split in two. The transparency regime arrives on schedule while the high-risk regime moves to 2027 and 2028.

The Act was amended

Published 24 July 2026, in force 27 July. The AI Act is now the 2024 text as amended.

Transparency arrived on schedule

Applies from 2 August 2026. Not deferred, independent of high-risk status; open-source is not exempt.

High risk moved

Chapter III Sections 1-3 apply from 2 December 2027 for Annex III systems and 2 August 2028 for Annex I.

WHAT STARTS ON 2 AUGUST 2026	WHAT WAS DEFERRED
the transparency regime and the enforcement architecture	the high-risk system obligations
Article 50 all four transparency duties	Chapter III, Sections 1-3 · Arts 8-27. Article 6(5) is outside the deferral.
Arts 40, 42, 43 standards, presumption of conformity, cybersecurity presumption	2 Dec 2026 new Art 5 prohibitions; Art 50(2) marking for existing systems
57-60a · 72 sandbox, real-world testing, post-market monitoring	2 Aug 2027 national regulatory sandboxes operational
75-75d · 99 the AI Office's enforcement powers and Article 50 penalties	

THE OPERATIVE POINT

If a system you place on the market or use generates content, interacts with people or reads emotion, it needs a named owner and an evidence file before 2 August 2026 · the high-risk deferral changes none of that.

02 The transparency timeline, now fixed

One timeline, two phases. Solid segments are already in force, dashed segments are still ahead. The dates are fixed and were not tied to the readiness of harmonised standards.

27 Jul 2026	2 Aug 2026	2 Dec 2026	2 Aug 2027	2 Dec 2027	2 Aug 2028
●	●	●	○	○	○
Amending Regulation Art 4 softened; new Art 4a opens a bias-correction basis	General date of application Article 50 · Ch. III Section 5 · Arts 72 and 75-75d · penalties	Marking deadline Art 50(2) for existing systems; new Art 5 prohibitions	Sandboxes live One national sandbox per Member State	Annex III high risk Employment, education, credit, borders	Annex I high risk Same sections for AI in regulated products

ANNEX XIV · AGENTIC AI NAMED A new code list for notified bodies puts AIH 0401 over emerging technologies, and the text says it includes agentic AI · first time in a binding EU act. No definition, no criteria, no obligation yet.

PRIMARY SOURCES · European Commission Guidelines on Article 50 (20 July 2026) · Article 50 Questions and Answers (20 July 2026) · Code of Practice on Transparency of AI-Generated Content (10 June 2026) · Regulation (EU) 2026/1744, OJ L series (24 July 2026) · Regulation (EU) 2024/1689, the AI Act. This document is for information purposes and is not legal advice.

03

Article 50: 4 transparency duties

The broadest provision in the Act. It does not depend on high-risk status, and any system used in one of four situations is caught.

MAP PER SYSTEM, NOT PER COMPANY Provider duties are met in the design, Deployer duties in use. Deciding the role once at company level is what makes Deployer duties on published content go missing.

 **50(1) Interaction disclosure** PROVIDER

WHAT · Systems interacting directly with people, including AI agents, must be designed so users know they are dealing with AI. The duty sits in the design, not in use.

EXCEPTION · Where it is obvious · read restrictively. Identify the target audience, then assess how well-informed an average member is. The threshold drops where children or vulnerable people are present.

EVIDENCE · Interface log, version-controlled disclosure copy, accessibility test

 **50(2) Machine-readable marking** PROVIDER

WHAT · Synthetic audio, image, video and text outputs must be marked in a machine-readable format and detectable as AI-generated. A provenance duty, not a user-facing label.

EXCEPTION · Assistive standard editing that does not substantially alter the input or its meaning. Out of scope: source code, short symbol sequences, machine-to-machine outputs, closed-loop industrial use.

EVIDENCE · Technical design document, robustness and interoperability test results

 **50(3) Emotion recognition** DEPLOYER

WHAT · People exposed to emotion recognition or biometric categorisation must be informed, whether the system runs in real time or ex post.

EXCEPTION · Law enforcement carve-out. Screen against Article 5 first: emotion recognition in workplaces and education has been prohibited since 2 February 2025.

EVIDENCE · Article 5 screening record, notice copy, separate lawful basis analysis

 **50(4) Deepfakes and public interest text** DEPLOYER

WHAT · Deepfake content must be disclosed. AI-generated text published to inform the public on a matter of public interest must be labelled. A deepfake needs resemblance, an existing subject and a false appearance of authenticity.

EXCEPTION · In artistic, satirical or fictional works the duty is attenuated, not removed. For text, substantive human review plus editorial responsibility exempts. Spell-checking does not.

EVIDENCE · Use-case map, editorial workflow, editorial responsibility assignment

50(5) The horizontal rule · both roles

For all four duties: information at the latest at first interaction or exposure, clear and distinguishable, meeting accessibility requirements. Small print in a footer, a faint overlay, a label flashing for an instant, or a disclosure buried in terms and conditions do not meet the threshold.

THE EU ICON SET · FREE TO USE

Basic · AI was involved in the deepfake or published text

Fully AI-generated · no human-created elements and no editorial control, apart from prompting

Partially AI-modified · human-made content partly modified with AI

Three icons, four variations each, SVG and PNG, no attribution. Optional to use · the labelling duty is not.

04

Scoping a system in 5 questions

The first three steps establish scope; the last two establish what has to be provable.

1 Role

Own trademark on the market · Provider. Someone else's system under your authority · Deployer. Rebrand that system as your own and the Deployer becomes the Provider. Holding both roles at once is common.

→

2 Scope

On the Union market, or output used in the Union? Establishment is not the test.

→

3 Situation

Which of the four situations applies? Not being high-risk is not an exemption.

→

4 Exception

The reasoning must be written down. An oral defence will not hold in an inspection.

→

5 Route to evidence

Signing the Code of Practice is a recognised route for Arts 50(2), (4) and (5), confirmed adequate by the Commission and the AI Board. Non-signatories must show compliance by alternative adequate means.

 

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05

Twelve controls, named owners, real evidence

Twelve controls, each with an owner and an artefact. The Owner column maps to Accountable in RACI: not who does the work, but who answers for it in an inspection.

12	10	1	1
controls in total	due 2 August 2026	due 2 December 2026	continuous

ARTICLE	ROLE	WHAT HAS TO BE IN PLACE	EVIDENCE	DUE	OWNER
50(1)	PROVIDER	Disclosure at first contact across all directly interacting systems and agents	Interface log, accessibility test	2 Aug 2026	Product
50(1)	PROVIDER	Audience analysis for every system relying on the "obvious" exception	Audience note, legal sign-off	2 Aug 2026	Legal
50(2)	PROVIDER	Machine-readable marking on newly released generative systems	Technical design document, robustness test	2 Aug 2026	Engineering
50(2)	PROVIDER	Retrofitting marking on generative systems already on the market	Legacy inventory, migration plan	2 Dec 2026	Engineering
50(3)	DEPLOYER	Article 5 screening, then notice to exposed individuals	Screening record, notice copy	2 Aug 2026	Compliance
50(4)	DEPLOYER	Mapping every use case capable of producing deepfake content	Use-case map, label placement standard	2 Aug 2026	Content
50(4)	DEPLOYER	Inventory of published text, separating public interest material	Publication inventory, scope decision	2 Aug 2026	Communications
50(4)	DEPLOYER	Editorial process where the human review exemption is relied on	Editorial workflow, responsibility assignment	2 Aug 2026	Editorial
50(5)	BOTH	All disclosures at first contact, clear, distinguishable, accessible	Accessibility report, alt text record	2 Aug 2026	Design
Art 2	BOTH	Scope test: is the output used in the Union	Scope assessment note	2 Aug 2026	Legal
Art 75	DEPLOYER	Identifying the competent authority and any change of counterpart	Authority map	2 Aug 2026	Compliance
Art 4	BOTH	AI literacy: the duty was softened, not removed	Training programme and attendance record	Continuous	People

HOW TO READ THE OWNER COLUMN

A named individual, not a function. A row without an owner is a row that was never implemented, and ownership has to survive reorganisation.

THREE RECURRING MISTAKES

Reading the deferral as a postponement of the Act ·
treating machine-readable marking as a user-facing label ·
assuming an open-source exemption.

06 Which authority supervises Article 50

Article 50 has three possible enforcers and the routing is not obvious. The default is national; two conditions pull supervision elsewhere.



STRUCTURE, NOT COMPLIANCE

In a large group, the position of a single subsidiary can change the counterpart for the whole organisation. What decides it is not whether the undertaking is established in the EU, but the undertaking link between model and system.

07 Enforcement powers and penalty ceilings

The least discussed change is the apparatus granted to the AI Office. It borrows the procedural model of competition enforcement: inspection powers, commitments, daily penalties.

Art 75a Investigation and enforcement

Own-initiative or complaint-based investigations, requests for information, and remote and on-site inspections · including power to enter premises, examine books and data, take copies, and seal premises and records. Where judicial authorisation is required, the national court checks the measures are neither arbitrary nor excessive, but may not review the necessity of the investigation.

Art 75b Commitments

An operator may offer commitments. The Office may make them binding by decision and declare no further grounds for action.

Art 75d Safeguards

Rights of defence, access to the file, publication of decisions naming the parties.

Art 75c Penalties

Article 99(3) to (7) applies mutatis mutandis. Periodic penalty payments may not exceed 5% of average daily income or turnover per day. Five-year limitation period; the Court of Justice has unlimited jurisdiction.

PENALTY CEILINGS · WHICHEVER IS HIGHER

Article 5 prohibitions	€35M / 7%
Article 50 transparency	€15M / 3%
Incorrect or misleading information	€7.5M / 1%

Percentages are of worldwide annual turnover. Under new Art 99(6a), SMEs and small mid-caps pay the **lower** of the percentage or the fixed amount; larger organisations pay the higher.

THE GAP BETWEEN POWER AND CAPACITY

The Office may now seal premises and levy daily penalties. The resourcing clause, by contrast, commits only to adequate resources "without prejudice to the budgetary procedure". So the question worth watching is not the deferred deadline. It is whether this apparatus is institutionally sustainable.

08 Case study · one company, three features, both roles

A worked example, applying the decision path to one company. It is illustrative rather than advisory, and it shows where the analysis usually turns.

THE COMPANY

A workforce-analytics SaaS provider with no EU entity and customers in four Member States.

THREE AI FEATURES

A · an in-product assistant answering end-user questions in chat. **B** · help-centre articles drafted with a third-party model and published publicly. **C** · a white-label generative summariser resold under the company's brand.

THE QUESTION ASKED

"We have no EU entity and nothing high-risk. Does Article 50 reach us, and if so, on which features?"

1

Role

per feature, not per company

Features A and C ship under the company's own trademark, so it is a **Provider** for both. Feature B uses someone else's model under the company's own authority to publish, so it is a **Deployer** there. One company, both roles, recorded separately.

2

Scope

where the output lands

Having no EU establishment settles nothing. The output of all three features is used in the Union by EU customers and their employees, so all three are in scope. The absence of an EU entity changes the practicalities of enforcement, not the obligation.

3

Situation

which duty attaches

A engages **50(1)**, disclosure by design. C engages **50(2)**, machine-readable marking of synthetic output. B engages **50(4)** only where an article informs the public on a matter of public interest · release notes do not, a regulatory explainer published to inform readers does. Nothing here is high-risk, and that is irrelevant.

4

Exception

tested, then written down

The "obvious" exception was considered for A and rejected: the audience is not only trained administrators but employees of customers, so the threshold is not met. The human review exemption was considered for B and accepted only once a named editor held authority to reject drafts on substance. Both decisions were minuted and dated.

5

Evidence

one file per feature

A: interface capture of the first-contact disclosure plus the accessibility test. C: marking design note, robustness and interoperability results. B: editorial workflow and the responsibility assignment. Across all three: the audience analysis with legal sign-off, and a dated scope decision that lists what was excluded and why.

WHAT TO MAKE SURE OF

- ☐ The role is recorded per feature, and a named person owns each one
- ☐ Disclosure appears at first contact, not in terms and conditions
- ☐ Marking under 50(2) is built separately from the user-facing label under 50(4)
- ☐ Every exception relied on has written reasoning, dated and signed off
- ☐ Editorial responsibility for published text is assigned to a person, not a team
- ☐ The scope decision records exclusions as explicitly as inclusions

WHERE IT GOES WRONG

The role is decided once, at company level. The same platform is then treated as a single obligation set, and the Deployer duties on published content are missed entirely.

The exception is applied but never argued. The reasoning lives in a conversation. In an inspection it cannot be produced, so the exception effectively does not exist.

The evidence is a screenshot folder. Undated, unversioned, unowned. What was true at launch cannot be shown to have been true since.

09

Extraterritorial scope: no EU entity is no defence

The Act reaches beyond the Union by design. Establishment is not the connecting factor, and a company with no EU presence can carry the full set of Provider duties.

LAYER 1 GDPR	→ Lawful basis, information duty, data security, right to object to automated decisions
LAYER 2 AI Act Article 50	→ Interaction disclosure, marking, labelling

The two layers stack, they do not cancel out. An Article 50 notice does not remove the need for a separate lawful basis for processing.

NO EU ENTITY, NO DEFENCE

A provider with no EU entity is the standard case, not the edge case · a SaaS company in Türkiye, the United Kingdom, the United States or India selling into the EU carries the same duties. A domestic AI law, or the absence of one, changes nothing. Both layers still apply.

10

Transparency is a governance problem, not only a legal one

Article 50 arrives as a legal text and lands as an operating problem. It touches five management dimensions, and only one of them is compliance · the other four are decisions someone has to own.

DIMENSION	WHAT IT COVERS	THE QUESTION IT RAISES
Governance	Where transparency decisions are made, and who answers for them.	Who approves a disclosure, and who can change it?
Decision-making	Who may rely on an exception, against what threshold.	Who is authorised to say "this is obvious", and where does the reasoning sit?
Risk	What a transparency gap is worth in reputational and contractual terms.	Does this appear on the corporate risk register, or only in the legal file?
Process	Where disclosure enters product and content workflows.	Does the duty engage before publication, or as a patch afterwards?
Organisation	Which function owns the evidence, and whether that survives reorganisation.	If the owner left tomorrow, would the evidence file still be maintained?

ONLY ONE OF THE FIVE IS COMPLIANCE

Organisations that build only that side will meet the obligation and get nothing else from it · no clearer decision rights, no defensible record, no reusable process.

Governance, policy, maturity, compliance

Produced by TechLetter with Stratri Consultancy. Naming owners, setting decision rights and standing up an evidence regime is design work, not drafting.

Stratri does that work with executive teams: governance maturity assessment, corporate AI policy and internal governance architecture, and board-level education. To start, write to me@nesibekiris.com.

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