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Briefing: EU AI Act Transparency Obligations Take Effect on 2 August 2026

With the bulk of transparency obligations under Article 50 of the [EU AI Act](#) applicable from 2 August 2026, we consider the key obligations which apply from that date to organisations that provide or deploy AI systems to EU users.

Recent Developments

Article 50 of the EU AI Act includes four transparency obligations which apply to all AI systems (whether high-risk or otherwise) that are used in specific ways. Article 50 aims to reduce the risks of impersonation, deception, misinformation, manipulation and fraud when using an AI system.

This briefing focuses on the transparency obligations requiring compliance by 2 August 2026, specifically those under Article 50(1), (3), (4) and (5). The transparency obligations under Article 50(2) were initially scheduled to apply from 2 August 2026. However, under the [Digital Omnibus on AI](#), the deadline for Article 50(2) will only apply from 2 December 2026 for AI systems that have been placed on the market before 2 August 2026, introducing a four-month transitional period allowing providers to adapt their practices. Article 50(2) requires providers of AI systems that generate or manipulate synthetic audio, image, video or text content to ensure that their outputs are (i) marked in a machine-readable format and (ii) detectable as artificially generated or manipulated with technical solutions that are effective, interoperable, robust and reliable. The substantive compliance obligation has not changed; providers should use this four-month extension to prepare.

European Commission Guidance on Article 50

Finalised, [non-binding Guidelines on the implementation of the transparency obligations under Article 50](#) (the "**Guidelines**") were published by the European Commission (the "**Commission**") in late July 2026.

The Commission has also published a [Code of Practice on Transparency of AI-Generated Content](#) (the "**Code**") which builds on the obligations under Article 50(2), (4) and (5) and sets out practical commitments for providers and deployers who choose to sign up. The Code is voluntary, meaning adherence does not constitute conclusive evidence of compliance with the AI Act. However, providers and deployers

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who adhere to a code of practice deemed adequate by the AI Office may rely on it to demonstrate compliance, and adherence may be treated as a mitigating factor in penalty assessments.

Together, these instruments offer helpful practical guidance on the expectations flowing from Article 50.

What Organisations Need to Know

With Article 50(1), (3), (4) and (5) of the EU AI Act applying from 2 August 2026, providers and deployers of AI systems must now take steps to comply with their Article 50 obligations:

What Must Providers Do?

- **Inform users they are interacting with AI (Article 50(1))**: Providers of AI systems intended to interact directly with natural persons, such as chatbots, voice assistants, AI companions and social media bots, must design those systems so that users are informed they are interacting with AI. This obligation does not apply where the AI nature of the interaction is obvious to a reasonably well-informed, observant and circumspect person, or where the system is authorised by law for law enforcement purposes.

What Must Deployers Do?

- **Biometric categorisation and emotion recognition (Article 50(3))**: Deployers of emotion recognition systems or biometric categorisation systems must inform individuals whenever those systems process their biometric data. This obligation applies both in real-time and where the system is operated retrospectively.
- **Deep fakes (Article 50(4))**: Deployers that publish or share AI-generated or AI-manipulated image/audio/video content that resembles real persons, objects, places or events that would falsely appear to be authentic must clearly and visibly disclose that the content is artificially generated or manipulated. Where the content forms part of an evidently artistic, creative, satirical, fictional or analogous work or programme, this obligation is limited to disclosure of the existence of such generated or manipulated content in an appropriate manner that does not hamper the display or enjoyment of the work.
- **AI-generated public interest text (Article 50(4))**: Deployers of an AI system that generates or manipulates text which is published with the purpose of informing the public on matters of public interest shall disclose that the text has been artificially generated or manipulated unless the content has undergone a process of human review or editorial control and/or where a natural or legal person holds editorial responsibility for the publication of the content.

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The transparency obligations under Article 50(3) and 50(4) of the AI Act do not apply where the AI systems or their uses are permitted by law to detect, prevent or investigate criminal offences, subject to appropriate safeguards for the rights and freedoms of third parties, and in accordance with EU law.

Overarching Requirement for Providers & Deployers

Article 50(5) mandates that all transparency information required under Article 50(1) to (4) must be provided in a clear and distinguishable manner, at the latest at the time of the first interaction or exposure, and must conform to applicable accessibility requirements.

Enforcement

Non-compliance with the transparency obligations under Article 50 may attract administrative fines of up to €15 million or, for undertakings, up to 3% of total worldwide annual turnover, whichever is higher.

What Should Organisations Do Now?

In light of these new obligations, organisations should as a matter of priority:

- audit their current use of AI systems across the business to identify which systems fall within the scope of Article 50;
- assess whether existing disclosures and notices meet the requirements set out above, as expanded upon in the Guidelines;
- implement or update transparency notices for interactive AI systems, biometric and emotion recognition systems, and any AI-generated content; and
- consider whether signing up to the Code would be beneficial as a means of demonstrating compliance to regulators.

How can McCann FitzGerald LLP help?

For further information or assistance, please reach out to one of the key contacts below, or your usual contact at McCann FitzGerald LLP.

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