EU AI ACT SERIES · ARTICLE 50 TRANSPARENCY · IRELAND

Article 50: The Deadline That Survived

EU AI Act transparency obligations for Irish organisations from 2 August 2026 — what the Digital Omnibus changed, and what it deliberately left alone

The Digital Omnibus moved the EU AI Act's high-risk regime to December 2027 — and left Article 50 exactly where it was. From 2 August 2026, every Irish organisation that runs a customer-facing chatbot, publishes AI-generated content or deploys emotion-recognition tools owes transparency duties enforceable at up to €15 million or 3% of worldwide turnover. This briefing maps the four duties, the fifteen-regulator Irish enforcement layer, the marking Code of Practice, and a segment-by-segment action list for SMEs, large enterprises, utilities and public bodies.

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SECTION 01 · THE DEADLINE THAT SURVIVED

2 August got smaller — not softer

On 8 July 2026 the Digital Omnibus on AI was signed into final form, after the European Parliament approved it on 16 June (423–57, with 174 abstentions) and the Council adopted it on 29 June. At the time of writing it awaits publication in the Official Journal — its changes are agreed, but not yet positive law.

What it changed: the stand-alone high-risk regime under Annex III moves from 2 August 2026 to 2 December 2027; high-risk AI embedded in regulated products under Annex I moves to 2 August 2028; and a new Article 5 prohibition on AI systems that generate non-consensual intimate imagery or child sexual abuse material binds from 2 December 2026, in the top penalty tier.

What it did not change: Article 50. The transparency obligations — chatbot disclosure, synthetic-content marking, emotion-recognition notice, deepfake and AI-text labelling — apply from 2 August 2026 exactly as originally scheduled. The single concession is a grace period: generative systems already on the market before 2 August 2026 have until 2 December 2026 to meet the machine-readable marking duty of Article 50(2). Systems placed on the market from 2 August get no grace at all.

And the enforcement machinery arrives the same day. From 2 August 2026, market-surveillance authorities can fine Article 50 breaches at up to €15 million or 3% of total worldwide annual turnover, whichever is higher. The obligation and the penalty power land together.

> **STATUS AT 22 JULY 2026**
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> **Adopted · signed · awaiting OJ publication.** Until the amending regulation appears in the Official Journal, the deferred 2027/2028 dates are not yet law and the original AI Act calendar technically still governs. Publication is expected before 2 August 2026 — verify at the point of reliance.

SECTION 02 · THE FOUR TRANSPARENCY DUTIES

Four duties, two roles, one date

Article 50 ignores the high-risk pyramid. It asks a simpler question: is a person exposed to AI without knowing it? Four situations, split between the provider — who builds or supplies the system — and the deployer, who uses it under its own authority.

50(1) — Tell people they are talking to a machine

Provider duty. Systems that interact directly with natural persons must be designed so people know they are dealing with AI — unless that is obvious to a reasonably well-informed, observant and circumspect person, an exemption the Commission reads restrictively. Chatbots, voicebots and IVR, from the first interaction.

50(2) — Mark synthetic content at the source

Provider duty. Generated audio, image, video and text must carry machine-readable marking, detectable as artificial, to a standard of effective, interoperable, robust and reliable — as far as technically feasible.

50(3) — Disclose emotion recognition and biometric categorisation

Deployer duty. People exposed to these systems must be informed of their operation. The notice does not substitute for a GDPR Article 9 lawful basis, which typically stacks on top.

50(4) — Label deepfakes and AI text on public-interest matters

Deployer duty. Deepfake image, audio and video must be disclosed as artificially generated or manipulated. AI-generated text published to inform the public on matters of public interest must be disclosed too — unless it underwent genuine human editorial review and a person holds editorial responsibility. The final Guidelines read that exemption narrowly: a spell-check does not qualify.

Article 50(5) sets the manner for all four: clear, distinguishable, provided at the latest at the first interaction or exposure, and accessible.

SECTION 03 · MARKING, WATERMARKS AND THE CODE OF PRACTICE

No single watermark passes the test — so layer them

The Commission's final Guidelines on Article 50 and the Code of Practice on marking and labelling of AI-generated content (final version, 10 June 2026) now define what good looks like. The Code's honest premise: under the current state of the art, no single technique meets the effective–interoperable–robust–reliable standard on its own.

The mandated posture is layered: machine-readable metadata — C2PA Content Credentials — plus imperceptible watermarking of the SynthID class, supported by fingerprinting and logging. The known limits are documented rather than hidden: metadata is stripped by screenshots and format conversion, invisible watermarks have published bypasses, and text provenance remains effectively unsolved.

The Code is voluntary, but signing carries a legal-certainty benefit: the Commission and the AI Board have assessed it as an adequate means to demonstrate compliance with Articles 50(2), 50(4) and 50(5). To appear on the initial signatory list — published before 2 August — completed forms were due by 27 July 2026, 18:00 CEST.

Calendar discipline matters here. The 2 December 2026 grace applies only to generative systems already on the market before 2 August 2026. A generative feature launched on or after 2 August must mark its output from day one.

PROVIDER REALITY CHECK

1. If you ship or substantially modify a generative system, you are a provider — the marking duty is yours, not your customer's.
2. Test that provenance marks survive your real publication pipeline: CMS, CDN, image compression, social-platform re-encoding.
3. Deployers cannot rely on the provider's machine-readable mark to satisfy their own human-facing 50(4) disclosure.

SECTION 04 · ENFORCEMENT LANDS IN IRELAND

Fifteen regulators and a new AI Office

Ireland chose a distributed enforcement model. S.I. No. 366/2025 designated the first eight competent authorities — the Central Bank, ComReg, the CCPC, the Data Protection Commission, the HSA, the HPRA, the Commission for Railway Regulation and the Marine Survey Office — with the Minister for Enterprise as single point of contact. September 2025 additions brought the roster to fifteen, including Coimisiún na Meán, the Commission for Regulation of Utilities, the HSE, the Workplace Relations Commission and the National Transport Authority.

The Regulation of Artificial Intelligence Bill 2026, published 17 June 2026 with 139 sections, establishes the AI Office of Ireland — Oifig Intleachta Shaorga na hÉireann — as central coordinating authority and a market-surveillance authority in its own right, targeted to be operational by 1 August 2026. The Bill has not yet passed the Oireachtas.

Where Article 50(3) touches personal data, the Data Protection Commission is the natural lead. Notably, no Irish regulator has yet published Article 50-specific guidance — early movers will be benchmarking themselves directly against the Commission's Guidelines rather than a domestic playbook.

Penalty exposure from 2 August 2026: up to €15 million or 3% of total worldwide annual turnover for Article 50 breaches. The new Article 5 prohibitions sit in the €35 million / 7% tier. For SMEs and small mid-caps, the Omnibus introduces an inversion rule under which the lower of the fixed cap and the turnover percentage applies — a relief that does not extend to prohibited practices.

SECTION 05 · SMEs AND MID-CAPS

You are probably a deployer — act like one

Most Irish SMEs meet Article 50 as deployers of someone else's system: a third-party customer-service chatbot, a generative tool producing marketing content, a voicebot on the phone line. The provider owes the design duties — but you own what you publish and how you deploy, and the contract is where those lines get drawn.

Two traps recur. Product advertising is generally not "public interest" text — but photorealistic AI product imagery can fall under the deepfake limb, and native-advertising content on health or finance can cross into scope. And the chatbot disclosure has no grace period, while costing almost nothing to implement: it is the single cheapest compliance win available before August.

BEFORE 2 AUGUST — FIVE MOVES

1. Inventory every AI touchpoint a customer sees or hears — chat, voice, imagery, copy.
2. Switch on chatbot and voicebot disclosure now: clear wording at the first interaction.
3. Ask your vendor, in writing, what Article 50(2) marking their outputs already carry.
4. Route AI-drafted public-facing text through documented human editorial review — the exemption only works if you can evidence it.
5. Put Article 50 role allocation and a marking warranty into every AI contract renewal from this quarter.

SECTION 06 · LARGE ENTERPRISES AND UTILITIES

The high-risk delay is not a transparency holiday

The dominant confusion in the market is conflation. The Omnibus moved the Annex III high-risk regime — including AI safety components in energy, water and gas networks — to 2 December 2027. It did not move Article 50. A utility's customer chatbot and its AI-drafted outage communications land on 2 August 2026 regardless of what its SCADA-side conformity programme is doing.

For large enterprises the work is role-mapping at scale: multi-vendor stacks where you are deployer of one system and — through substantial modification — provider of another; HR tools with emotion-recognition features that trigger 50(3) plus GDPR Article 9; content operations that need labelling surfaces built into the publication pipeline rather than bolted on afterwards.

For utilities, note that the Commission for Regulation of Utilities now sits on the market-surveillance roster for the energy and water sectors — the transparency conversation and the licence conversation will happen with the same regulator.

THE TWO-TRACK RULE

1. Track one — Article 50 transparency: live 2 August 2026. Chatbots, outage and service communications, synthetic media.

2. Track two — Annex III high-risk conformity: deferred to 2 December 2027. Real headroom — for that track only.

3. Never let track two's breathing room stall track one: they share a regulator, not a deadline.

4. Map provider versus deployer per system and ring-fence post-deployment modifications in contracts.

SECTION 07 · STATE AGENCIES AND PUBLIC BODIES

Disclose in two languages, accessibly

Public bodies are deployers under the Act. A public-sector chatbot owes the 50(1) disclosure, and AI-generated public communications sit squarely in the 50(4) public-interest limb — the very category whose exemptions the Guidelines police most closely.

Two Irish layers stack on top. The Official Languages Act 2003–2021 puts Irish-language duties on public-body communications: disclosure text should be delivered in Irish and English on parity, with the Irish no less prominent, visible or legible. And Article 50(5)'s accessibility requirement compounds the European Accessibility Act and public-sector web accessibility rules — labels must be perceivable, with audio disclaimers where visual ones cannot work.

The DPER Guidelines for the Responsible Use of AI in the Public Service (May 2025) already commit the public service to transparency as a principle. From 2 August 2026, Article 50 turns that principle into an enforceable floor.

PUBLIC-BODY CHECKLIST

1. Bilingual disclosure strings — Irish and English, parity of prominence, before launch.

2. Accessibility-test every label: screen readers, audio channels, plain language.

3. Align chatbot rollout with the DPER guidelines' decision framework and record the assessment.

4. Flow Article 50 duties into tender documents now — procurement cycles outlive compliance deadlines.

SECTION 08 · THE STATE OF THE CALENDAR

One table to brief the board with

Obligation	Who bears it	Date	Status
50(1) AI-interaction disclosure (chatbots, voicebots)	Provider	**2 Aug 2026**	Settled law
50(2) machine-readable marking — systems placed on market from 2 Aug 2026	Provider	**2 Aug 2026**	Settled law
50(2) marking — systems already on market before 2 Aug 2026	Provider	**2 Dec 2026**	Adopted, unpublished (grace)
50(3) emotion-recognition / biometric-categorisation notice	Deployer	**2 Aug 2026**	Settled law
50(4) deepfake + public-interest text labelling	Deployer	**2 Aug 2026**	Settled law
New Art 5 prohibition — NCII / CSAM generation	Both	**2 Dec 2026**	Adopted, unpublished
Annex III stand-alone high-risk regime	Both	**2 Dec 2027**	Adopted, unpublished (deferred)
Annex I embedded high-risk regime	Both	**2 Aug 2028**	Adopted, unpublished (deferred)
AI Office of Ireland operational	State	**1 Aug 2026 target**	Bill before the Oireachtas
Art 50 penalty power — €15m / 3% worldwide turnover	MSAs	**2 Aug 2026**	Settled law

WATCH LIST — re-verify before reliance

Official Journal publication of the Omnibus (locks the deferred dates) · final grace-period wording — firms report three versus four months, but converge on 2 December 2026 · the Code of Practice initial-signatory list · passage of the Regulation of AI Bill 2026 · the first Article 50 guidance from an Irish regulator.

THE BOTTOM LINE

The Omnibus did not buy you time on transparency — it removed your excuse.

The high-risk delay to December 2027 is real. But the obligations most likely to touch an ordinary Irish organisation — telling people they are talking to a machine, labelling what a machine made — arrive on 2 August 2026, with a €15 million enforcement stick attached the same day.

The cheapest duties have no grace period. Deploy the disclosure, check your vendor's marking, route AI-drafted text through evidenced editorial review — and write Article 50 into every tender you touch this quarter.

Questions on your Article 50 posture: **hello@aifactor.ie**

SOURCES

References

All sources accessed 22 July 2026. Inline links from the underlying research brief are consolidated here.

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Companion reading from Amata Consulting: "Sovereign AI for Irish Critical Infrastructure — Annex III §2 Conformity Blueprint" (AMATA-WP-2026-01) covers the deferred high-risk track for utilities in depth.