



Policy Briefing

EU Guidelines on Transparency of AI-Generated Content

July 2026



Introduction

The European Commission has published new [Guidelines](#) to help providers, deployers, and national authorities comply with [Article 50 of the EU AI Act](#) on the Transparency of AI-Generated Content, which comes into force on 2 August 2026. The guidelines complement a voluntary [Code of Practice](#).

In Ireland, the [Regulation of Artificial Intelligence Bill 2026](#) was signed into law by President Connolly on 21 July 2026, giving effect to the EU AI Act. It establishes the AI Office of Ireland as an independent statutory body which will act as Ireland's central coordinating authority for the implementation of the provisions, from 2 August 2026. See more from the Department of Enterprise [here](#).

A set of [FAQ](#) has also been published, and a selection of relevant questions are attached in Annex.

Article 50 & New Guidelines

Article 50 of the Act addresses risks related to deception and manipulation, and outlines transparency obligations to help distinguish AI-produced content from human-created content. The guidelines set out key measures to be taken, including with regard to:

- Misinformation and manipulation at scale
- Fraud, impersonation, and consumer deception
- Exposure to emotion recognition and biometric surveillance without knowledge

Key Points for Creative & Communication Sector

The guidelines provide definitions of 'providers' and 'deployers' and which obligations apply to each along the value chain. **Creative and Communication companies involved in advertising fall under the category of deployers.** Note that individual employees acting under company instructions are not separate deployers.

Deployers of AI systems must inform individuals when exposed to:

- **Emotion recognition and biometric categorisation tools:** If a campaign or platform uses AI to analyse audience emotions or categorise people biometrically, individuals must be informed.
- **Deepfakes:** any AI-generated or manipulated image, audio or video resembling real persons, objects or places that could falsely appear authentic must be disclosed to the audience upon first exposure, via clear and perceivable labels (visible or audible). Machine-readable marks alone are not sufficient. Note that this is context-sensitive — if the intended audience clearly does not expect authenticity (e.g. an obviously fantastical effect), it may not meet the definition.

- **AI-generated text on matters of public interest** applies if AI-generated copy on political, economic or social topics is published without human review or editorial control.
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Exemptions

Machine-readable marking does NOT apply to:

- Standard editing assistive functions — e.g. grammar/spell-check, colour correction (explicitly out of scope)
- Short sequences of numbers, symbols or letters; or source code
- Narrow B2B/industrial context exemption where outputs are used purely within a business or industrial process

AI interaction disclosure does NOT apply when:

- It is obvious to a reasonably well-informed, circumspect and observant person they are interacting with AI. This must be interpreted restrictively.
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Demonstrating Compliance

- The Code of Practice on Transparency of AI-generated Content was published in June 2026. Providers and deployers can sign the code as a way to comply with the obligations for transparency of AI-generated content.
- Signatories benefit from legal certainty and predictability regardless of place of establishment or competent supervisory authority.
- Non-signatories must demonstrate compliance through alternative adequate means and may face more frequent information requests from authorities

Grace Periods

- Content generated before 2 August 2026: no mandatory retroactive labelling, though encouraged where possible
 - Systems placed on the market before 2 August 2026: machine-readable marking (Art 50(2)) applies only from 2 December 2026
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AI Office in Ireland

Ireland has adopted a distributed model for implementing the EU AI Act, building on the expertise of existing sectoral regulators. A central AI Office of Ireland is being established as the single coordinating authority, with 15 sectoral Competent Authorities designated across different domains. Operating under the Department of Enterprise, Tourism and Employment, its central coordinating functions will include:

- Co-ordinating Competent Authority activities to ensure consistent implementation of the AI Act
- Serving as Ireland's single point of contact for the EU AI Act
- Facilitating centralised access to technical expertise for other Competent Authorities
- Driving AI innovation and adoption through hosting of a regulatory sandbox

Designated Competent Authorities

The 15 national Competent Authorities designated under the AI Act are responsible for supervising compliance within their respective sectors:

Competent Authorities	
Central Bank of Ireland	Health and Safety Authority
Coimisiún na Meán	Health Products Regulatory Authority
Commission for Communications Regulation	Health Services Executive
Commission for Railway Regulation	Marine Survey Office (Dept of Transport)
Commission for Regulation of Utilities	Minister for Enterprise, Tourism and Employment
Competition and Consumer Protection Commission	Minister for Transport
Data Protection Commission	National Transport Authority
Workplace Relations Commission	

Penalties for Infringement

Fines can reach up to 15 million euros or 3% of total worldwide turnover for the preceding financial year, while proportionality can be taken into account in the case of small and medium sized enterprises (SMEs) and small mid-cap companies (SMCs).

Next Steps

The passing of the Regulation of Artificial Intelligence Bill 2026 empowers national competent authorities to receive complaints, cooperate, supervise, impose and enforce administrative sanctions, including laying out rules for penalties and other enforcement measures for non-compliance. Whilst the legislation will be in effect from 2 August, it is expected that the initial focus will be on establishing Ireland's AI office, which will have responsibility for leading coordination of the competent authorities.

More Information

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