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AI Act — In-Depth Guide

EU Reg. 2024/1689 (AI Act) · Digital Omnibus – EU Reg. 2026/1744 · Italian Law 132/2025

For information purposes only; not legal advice. Data updated to September 2026.

In brief

The AI Act is the world's first binding legal framework on artificial intelligence. In force since 1 August 2024, it applies in stages with a risk-based approach. In July 2026 the **Digital Omnibus** (EU Reg. 2026/1744) postponed the most burdensome deadlines for high-risk systems, leaving prohibitions, transparency obligations and the rules on general-purpose models unchanged. In Italy the framework is completed by **Law 132/2025**, which supplements the European regulation without replacing it.

The four risk levels

Level	Examples	Obligations
Unacceptable (prohibited)	Social scoring, behavioral manipulation, indiscriminate biometric categorization	Absolute ban.
High	Critical infrastructure, personnel selection, credit, healthcare, biometrics, justice	Strict compliance: certification, traceability, impact assessment, human oversight.
Limited (transparency)	Chatbots, generative AI	Inform the user; mark and label synthetic content (watermarks, metadata).
Minimal or none	Spam filters, video games	No stringent requirements. This is the band where most software in use today falls.

Transparency in practice (Art. 50)

This is the part that affects almost every company right away, in force since 2 August 2026. Four distinct obligations, with different addressees.

Chatbots and interactive systems (provider): users must know they are interacting with an AI, unless this is already obvious from the context.

Synthetic content (provider): generated text, images, audio and video must be marked in a machine-readable format and made recognizable as artificial.

Deepfakes (deployer): anyone who publishes manipulated audiovisual content or images that appear real must declare their artificial nature.

Texts of public interest (deployer): AI-generated texts published to inform the public on matters of public interest must be flagged as such.

Note: *the postponement to 2 December 2026 only concerns the technical marking of synthetic content from generative systems already on the market before 2 August 2026. The declaration of interaction with a chatbot and the disclosure of deepfakes are fully in force since 2 August 2026.*

Updated timeline

Date	What applies
2 Feb 2025	Prohibitions on unacceptable-risk systems; AI literacy obligation for staff.
2 Aug 2025	Rules on general-purpose AI models (GPAI); governance; penalty regime.
2 Aug 2026	Transparency obligations (Art. 50): inform users about chatbots and mark synthetic content. Direct fines by the Commission on GPAI model providers.
2 Dec 2026	New prohibitions (Digital Omnibus): non-consensual intimate content and AI-generated child abuse material. End of the grace period for the technical marking of generative systems already on the market.
2 Dec 2027	"Stand-alone" high-risk systems (Annex III): certification, traceability, human oversight. Postponed by the Digital Omnibus (was 2 Aug 2026).
2 Aug 2028	High-risk systems embedded in regulated products (Annex I: medical devices, automotive, machinery). Postponed by the Digital Omnibus (was 2 Aug 2027).

Note: *the Digital Omnibus only moved the high-risk obligations forward (last two rows). Prohibitions, transparency and GPAI rules remain on the original dates.*

Provider or deployer? Who is responsible for what

Obligations change according to your role. Understanding your position is the first step to avoid taking on other people's obligations (or risks).

Provider: develops an AI system and places it on the market under its own name or brand. Broadest obligations: conformity of high-risk systems, marking of synthetic content, technical documentation.

Deployer: uses an AI system as part of its own activity. This is the typical position of most SMEs and system integrators. Main obligations: compliant use, informing users (chatbots, deepfakes), human oversight where required.

Note: *substantially customizing a system, or putting it back on the market under your own brand, can trigger the — heavier — provider obligations.*

Penalties (Art. 99)

Violation	Maximum penalty
Prohibited practices (Art. 5)	Up to €35 million or 7% of worldwide annual turnover (whichever is higher).
Other obligations (high risk, transparency, deployers, GPAI)	Up to €15 million or 3% of worldwide annual turnover (whichever is higher).
Inaccurate or misleading information to authorities	Up to €7.5 million or 1% of worldwide annual turnover (whichever is higher).

Note: *for SMEs and start-ups the lower of the two amounts or percentages applies, in the interest of proportionality.*

Practical checklist for SMEs and IT

Anyone who develops, customizes or uses AI-based tools — even simple cloud software or plug-ins — has four practical duties.

Duty	What to do
Mapping and classification	List all AI tools in use and check the risk band declared by the provider.
Transparency	Flag chatbots and content generated or modified with AI; for deepfakes, an explicit declaration of the artificial nature of the content.
Training (AI literacy)	Ensure AI literacy for those who use or supervise the tools (obligation already in force since February 2025).
Data governance and privacy	Align training and data processing with company security and the GDPR (EU Reg. 2016/679).

The regulatory framework: who does what

Level	Role
European Union	AI Act (EU Reg. 2024/1689) as amended by the Digital Omnibus (EU Reg. 2026/1744). The AI Office oversees GPAI models. The risk-based structure, prohibitions, transparency and GPAI rules remain unchanged.
Italy	Law 132/2025 (in force since 10 October 2025): supplements the EU regulation, does not replace it. AgID: notification and accreditation of conformity bodies; ACN: oversight, inspections and penalties. Banca d'Italia, CONSOB and IVASS supervise the financial and insurance sectors; the Data Protection Authority (Garante Privacy) steps in on high-risk systems that process personal data. The Government is delegated to adopt implementing decrees within 12 months, including new criminal offenses (Art. 612-quater of the Italian Criminal Code on harmful deepfakes).

Glossary

Term	Meaning
Provider	Whoever develops an AI system and places it on the market under their own name or brand.
Deployer	Whoever uses an AI system as part of their professional activity.
GPAI	General-purpose models (e.g. large language models), usable in many different contexts.
High risk	Systems that affect safety or rights (Annexes I and III); subject to the strictest obligations.
Deepfake	Audio, video or image content generated or manipulated with AI that appears authentic.
AI literacy	An adequate level of AI competence among staff who use or supervise the systems.

Official sources

EU Regulation 2024/1689 (AI Act) — EUR-Lex
Digital Omnibus — EU Regulation 2026/1744 (amending the AI Act) — EUR-Lex
Commission guidelines on Article 50 (transparency), 20 July 2026 — digital-strategy.ec.europa.eu
Law of 23 September 2025 No. 132 (Italian national framework) — Gazzetta Ufficiale