Annex II

Overview of infringements of Regulation (EU) 2024/1689 (AI Act) punishable under Article 23 of Legislative Decree No 179/2026 (Decree 179/2026) and the relevant maximum fines; effective dates and transitional arrangements pursuant to Articles 111 and 113 of the AI Act, as amended by Article 1, points 39 and 40 of Regulation (EU) 2026/1744.

<table>
<tr><th colspan="3">Provision infringed (AI Act)</th><th>Applicability</th><th>Maximum fine</th></tr>
<tr><td colspan="5">Article 23(1) of Decree 179/2026</td></tr>
<tr><td>Article 5</td><td colspan="2">Prohibited practices</td><td>February 2, 2025</td><td rowspan="2">€35 million or, if higher, 7 per cent of turnover</td></tr>
<tr><td>Article 5(1)(ba) and (bb)</td><td colspan="2">Prohibitions relating to systems that generate or manipulate intimate or sexually explicit material of identifiable individuals without their consent, or child pornography or pornographic performances involving minors, subject to the conditions set out in paragraphs 1a and 1b</td><td>December 2, 2026</td></tr>
<tr><td colspan="5">Article 23(2) of Decree 179/2026</td></tr>
<tr><td>Article 16</td><td colspan="2">Obligations of providers of high-risk AI systems</td><td rowspan="6">December 2, 2027 (systems under Article 6(2) and Annex III)
August 2, 2028 (systems under Article 6(1) and Annex I) *</td><td rowspan="9">€15 million or, if higher, 3 per cent of turnover</td></tr>
<tr><td>Article 22</td><td colspan="2">Obligations of authorized representatives of suppliers of high-risk AI systems</td></tr>
<tr><td>Article 23</td><td colspan="2">Obligations of importers of high-risk AI systems</td></tr>
<tr><td>Article 24</td><td colspan="2">Obligations of distributors of high-risk AI systems</td></tr>
<tr><td>Article 25</td><td colspan="2">Responsibilities along the AI value chain</td></tr>
<tr><td>Article 26</td><td colspan="2">Obligations of deployers of high-risk AI systems</td></tr>
<tr><td>Articles 31 and 33, paragraphs 1, 3 and 4</td><td colspan="2">Requirements for notified bodies and obligations of their subcontractors or affiliates</td><td rowspan="2">August 2, 2025
(to be coordinated with the regulations on high-risk systems)</td></tr>
<tr><td>Article 34</td><td colspan="2">Operational obligations of notified bodies</td></tr>
<tr><td>Article 50(2)</td><td rowspan="2">Transparency obligations for suppliers and deployers of certain AI systems</td><td>Labelling and traceability of synthetic outputs by suppliers, in a machine-readable format</td><td>August 2, 2026
December 2, 2026
(AI systems placed on the market before August 2, 2026)</td></tr>
<tr><td>Article 50(1), (3) and (4)</td><td>Information on interaction with AI systems, emotion recognition, and biometric categorization; disclosure that deepfakes and texts on matters of public interest are AI-generated, where applicable.</td><td>August 2, 2026
(to be coordinated with the rules on high-risk systems)</td></tr>
<tr><td>Articles 73 and 80</td><td colspan="2">Reporting of serious incidents
Procedure for AI systems classified as non-high-risk</td><td colspan="2"></td></tr>
<tr><td colspan="5">Article 23(3) of Decree 179/2026</td></tr>
</table>

* With the exception of high-risk systems used by public authorities, for AI systems placed on the market or put into service prior to the respective effective date, the application is subject to significant design changes made from that date onwards, without a general obligation to adapt systems that have remained unchanged (Article 111(2) of the AI Act).

Provision infringed (AI Act)		Applicability	Maximum fine
Inaccurate, incomplete, or misleading information	Provision of inaccurate, incomplete, or misleading information in response to a request from notified bodies or the competent national authorities	August 2, 2025 *(imposition of penalties in accordance with the applicable national framework)*	€7.5 million or, if higher, 1 per cent of turnover (Article 99(5) of the AI Act)
Article 23(4) of Decree 179/2026			
Article 27	Fundamental rights impact assessment for high-risk AI systems	December 2, 2027 (systems *referred to* in Article 6(2) and Annex III) August 2, 2028 (systems *pursuant to* Article 6(1) and Annex I)	€1 million or, if higher, 0.5 per cent of turnover
Article 86	Right to an explanation of certain decisions based on the outputs of high-risk systems listed in Annex III, excluding point 2	August 2, 2026 *(to be coordinated with the rules on high-risk systems)*	