

National Implementation of the EU AI Act across Member States

January 2026



Executive summary

As EU Member States are starting to fulfill their EU AI Act obligations, significant variations in legislative approaches, timelines, and institutional set-ups are being revealed.

The AI Act establishes a common harmonizing framework and has a direct legal effect across all EU Member States, but several provisions still require national transposition, in particular for designation of competent authorities.

The designation of the authorities for the protection of fundamental rights was required by 2 November 2024, and was done by most Member States only after the deadline. The designation of other national competent authorities (NCA), such as for market surveillance (MSA) and notification, as well as single points of contact was required by 2 August 2025. By December 2025, this was done by less than half of the Member States.

Of these, five have adopted comprehensive legislation and several others have designated the authorities through amendments to existing laws. The majority of the Member States remain in various stages of the legislative process or early planning. The adopted or planned institutional models reflect differences in national regulatory traditions or Member States' priorities regarding AI governance.





The designated leading MSA and single points of contact have varied competences - ranging from communications, digitisation, economy, data protection to cybersecurity. National coordination of the designated authorities, enforcement mechanisms, penalties regime, and innovation support structures also exhibit varieties and may produce different results.

This is creating a complex landscape of institutional structures, timelines and, possibly, indicating individual states' regulatory priorities. Notwithstanding the potential changes to their competences due to the Digital Omnibus proposal, businesses operating across the EU might face a period of regulatory asymmetry between 2026-2027.

Understanding the variations will be essential for effective and cost-efficient compliance and strategic planning of AI deployment across the EU. Organizations should prepare for a fragmented landscape while monitoring regulatory developments and evolving coordination mechanisms.

Implementation status overview

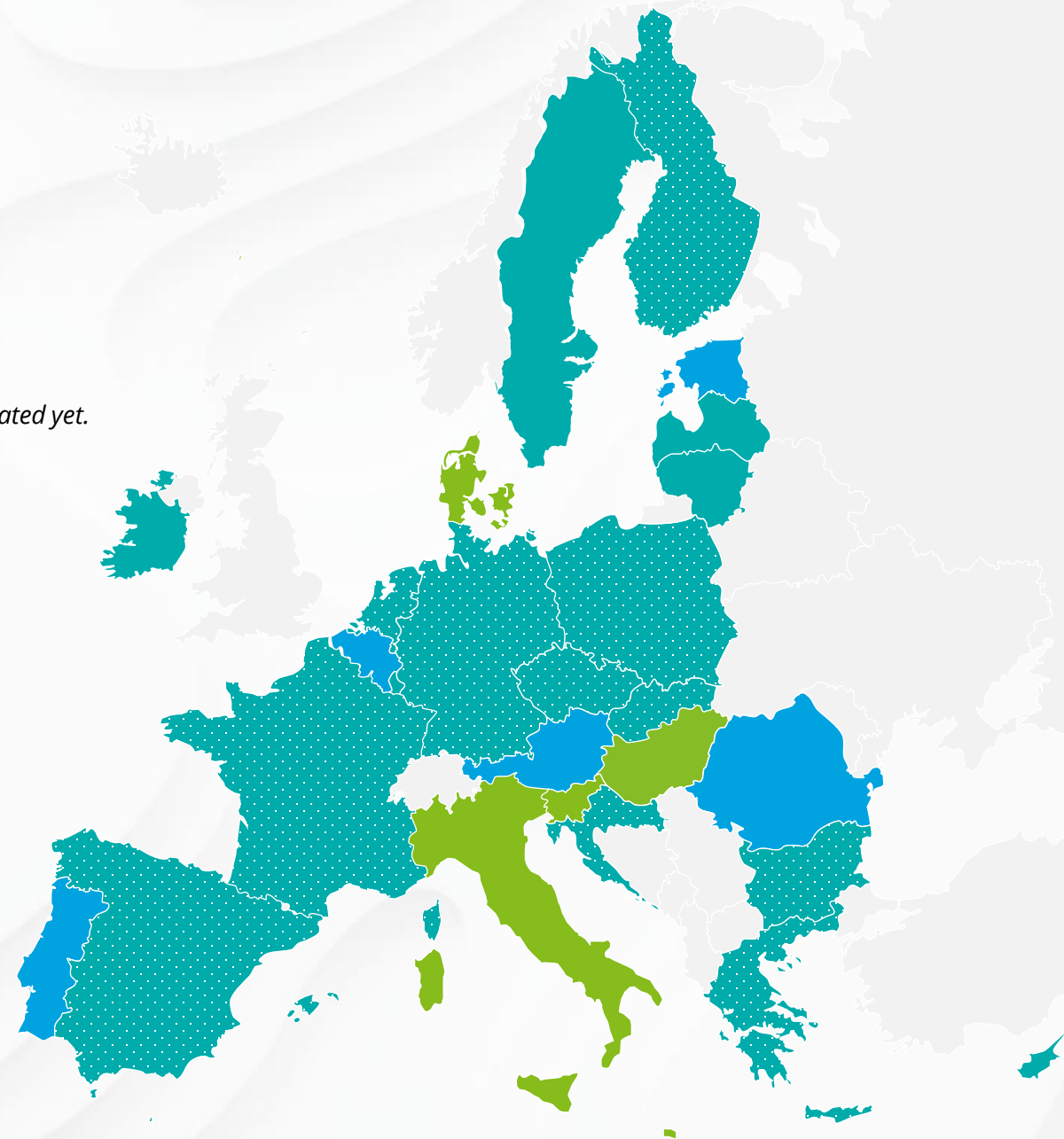
Our analysis of EU Member States reveals three distinct implementation stages to designation of competent authorities and definition of other legislative elements.

-  *Advanced implementation; NCA designated.*
-  *Legislative process or alternative approach; with NCA designation.*
-  *Early planning; no NCA designation.*
-  *No NCA designated yet.*

[1] ADVANCED IMPLEMENTATION

New legislation (in force or adopted); NCAs designated.

- **Denmark:** Law came into force on August 2, 2025
- **Hungary:** Law came into force on December 2, 2025
- **Italy:** Law came into force on October 10, 2025
- **Malta:** Law adopted on October 10, 2025
- **Slovenia:** Law came into force on November 21, 2025



Implementation status overview

[2] LEGISLATIVE PROCESS OR ALTERNATIVE APPROACH

Legislative proposal is at government or parliament level, or amendments to existing laws were implemented; varying levels of NCA designation.

- ✗ **Bulgaria**: Draft legislation in National Assembly.
- ✗ **Croatia**: In government procedure, public consultation planned in Q3 2025.
- ✗ **Czech Republic**: Draft legislation in comment procedure.
- ✓ **Cyprus**: Authorities designated (January 2025) but no standalone legislation.
- ✗ **Finland**: Proposal in Parliament.
- ✗ **France**: Draft designation project presented September 9, 2025.
- ✗ **Greece**: Amendment to existing Law No. 4961/2022 with specific EU AI Act relevant provisions is expected in Q1 of 2026.
- ✗ **Germany**: Draft law in consultation phase (September 2025).
- ✓ **Ireland**: NCAs designated by government decision.
- ✓ **Latvia**: Two new laws supporting the implementation have been adopted, further amendments planned.
- ✓ **Lithuania**: Amendments to existing laws (Law on Technology and Innovation, Law on Information Society Services).
- ✓ **Luxembourg**: Draft law introduced in Parliament on December 23, 2024. NCA approval pending.
- ✗ **Netherlands**: Draft expected in Q1 2026.
- ✗ **Poland**: Draft law published in February 2025, adoption expected by Q2 2026.
- ✗ **Slovakia**: Draft legislation with concluded interdepartmental consultation.
- ✗ **Spain**: Draft legislation in process but not yet approved.
- ✗ **Sweden**: Government report with indications of legislative developments published in October 2025.

[3] EARLY PLANNING

Information on the status or the direction of the legislative process is not available, and NCA have not been designated.

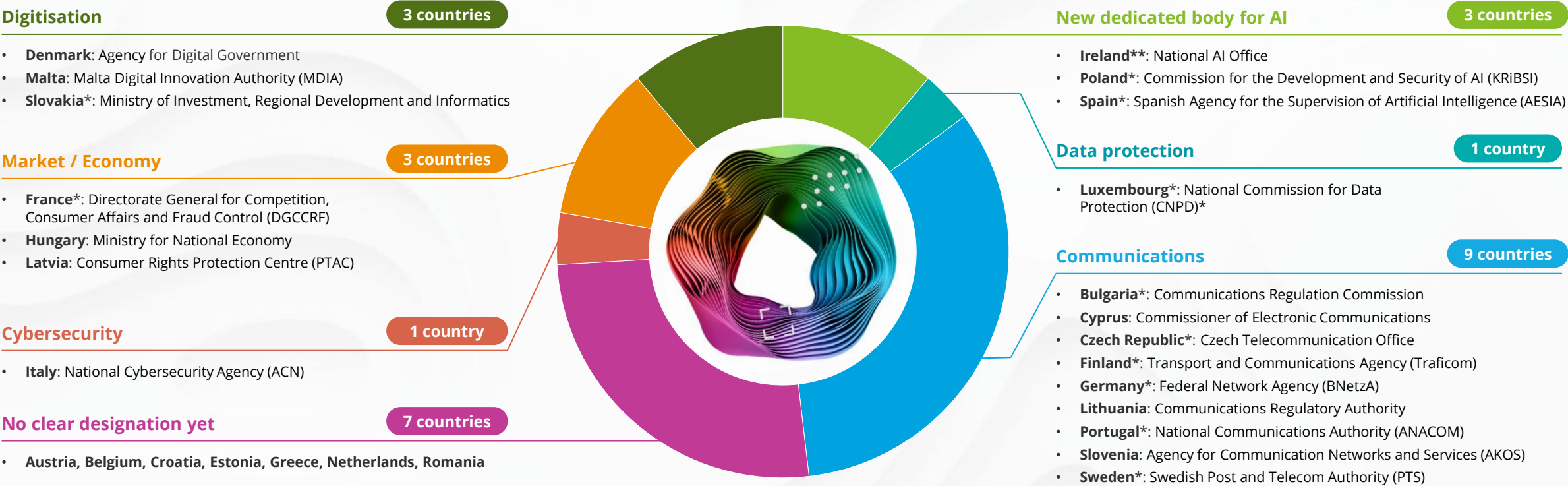
- **Austria**
- **Belgium**
- **Estonia**
- **Portugal**
- **Romania**



NOTE: Information on the Member States NCA designation status is based on Deloitte research and may differ from the information on the [European Commission website](#).

- ✓ NCA designated
- ✗ No NCA designated yet

Single points of contact



* - planned or proposed designation
 ** - until National AI Office is established, Minister for Enterprise, Tourism and Employment acts as the SPC



The analysis is based on the information on the approved single point of contact designations as well as planned or proposed designations as of 1 December 2025.

Key patterns and trends

LEVERAGING EXISTING REGULATORY STRUCTURES

Rather than creating entirely new AI-specific bodies, most countries are leveraging existing regulatory expertise in relevant domains.



Financial sector

Banking and insurance regulators typically maintain oversight for AI in their domain.



Data protection

Data protection authorities in some cases oversee biometric systems, law enforcement, border, justice and democracy, and prohibited practices.



Product safety

Existing market surveillance authorities typically expanded to cover AI integrated into products.

PREDOMINANCE OF COMMUNICATIONS REGULATORS

All Member States recognize the dual goals of the AI Act to both protect citizens and promote innovation, though the balance between these objectives varies and could influence prioritization and processing of factually similar cases.

Most have designated the authorities responsible for the regulation of the telecommunications sector or other technical bodies as the leading or primary MSA.

The role of data protection authorities is prominent in only a few Member States, contrasting with the approach of the EU itself as the European Data Protection Supervisor (EDPS) is the designated MSA for EU institutions, bodies and agencies.

COORDINATION MECHANISMS

Nearly all Member States with advanced implementation plans have established formal coordination mechanisms between multiple MSA, but with varying hierarchical structure and powers.



Centralized coordination model

Single authority with primary responsibility for AI Act implementation.



Multi-authority model

Formal coordination mechanisms between multiple authorities sharing responsibilities with equal or complementary status.



Hybrid model

Central coordinating body with significant powers and strong sectoral authorities with specialized expertise.

Implementation delays – causes and implications

Complexity and capacity

The complexity of integrating AI governance with existing regulatory frameworks requires specialized expertise. Many national authorities lack personnel with combined expertise, creating potential bottlenecks in establishing effective oversight mechanisms.

Technical and legal uncertainties

Institutional competition at national levels and slow progress at EU-level implementation in preparing harmonized standards and common specifications may influence the delays at national levels.

Stakeholder consultation requirements

The broad impact of AI regulation necessitates extensive consultation procedures with diverse stakeholders, extending the legislative process.



REGULATORY ASYMMETRY

The varying implementation speeds create potential regulatory asymmetries and temporary market fragmentation. Businesses operating across multiple Member States may face different compliance requirements and enforcement mechanisms during this transition period.



COORDINATION REQUIREMENTS

Coordination across multiple government departments and regulatory bodies can create institutional friction. Countries with distributed models require robust mechanisms to ensure consistent application of the AI Act across multiple authorities.



REGULATORY UNCERTAINTY

Risk, regulation and governance issues are among key barriers holding organizations back from developing and deploying GenAI tools and applications. An extended period of regulatory uncertainty can have a negative effect on AI investment decisions.



DUAL COMPLIANCE REQUIREMENTS

In several domains, the AI Act will operate alongside existing regulations like GDPR, Medical Device Regulation, and sector-specific rules. This creates potential for overlapping or even conflicting compliance requirements if national implementations are not carefully coordinated.



CROSS-BORDER OPERATIONS

For businesses operating across the EU, understanding the different national competent authorities, their respective jurisdictions, and varying enforcement approaches will be essential for effective and cost-efficient compliance.

Discretions leading to variations

Member States retain significant discretion in several areas. National variations could lead to similar cases being handled differently depending on where the operator is primarily supervised or where a violation occurred, and may impact compliance strategies, documentation requirements, regulatory engagement approaches, and enforcement risk levels.

| ENFORCEMENT POWERS AND PROCEDURES | DETERMINING THE FINE AMOUNT | PUBLIC AUTHORITIES | SME ADJUSTMENTS | NON-MONETARY PENALTIES |
|---|---|---|--|--|
| <p>The AI Act mandates that Member States "lay down the rules on penalties and other enforcement measures". Specific administrative procedures, investigatory powers, and due process safeguards, including remediation opportunities and limitation periods will depend on national law.</p> | <p>The Act lists several factors national authorities must consider when setting the final fine amount (e.g., nature, gravity, duration of infringement; intentional vs. negligent character; size of the company). The weight given to these factors differs across Member States.</p> | <p>Member States can decide to what extent administrative fines may be imposed on their own public authorities and bodies, and some provide proportionality, alternative enforcement mechanisms, and in some cases exemption from administrative fines (e.g., for judicial activities).</p> | <p>The Act specifies that for SMEs, the fine will be the lower of the absolute amount or the percentage of turnover. However, national implementations of specific SME support measures and leniency vary.</p> | <p>Member States can also lay down rules for other enforcement measures beyond fines, and some have established regimes which include publication of decisions, remediation orders, product recalls, usage bans, and temporary activity suspensions.</p> |

Take-aways and recommendations

EVOLVING LANDSCAPE



The implementation of the EU AI Act represents an evolving regulatory landscape that will continue to develop throughout 2026-2027. Early patterns suggest a diverse implementation approach that could affect effectiveness of enforcement of the AI Act across the single market.

EU-LEVEL COORDINATION



The effectiveness of EU-level coordination bodies like the European AI Board and AI Office will be crucial in mitigating national variations and ensuring consistent application.

AI GOVERNANCE



Regulatory delays do not alter the need for AI governance. Businesses should select reliable providers, define contractual measures, and implement adequate safeguards for their own business needs rather than regulatory requirements alone.

1

Monitor national developments

Track the implementation status across relevant Member States where operations exist.

2

Engage with designated authorities

Establish relationships with competent authorities early, particularly in Member States where regulatory sandboxes are being established.

3

Plan for compliance variations

Develop flexible compliance strategies adaptable to varying national implementations.

4

Leverage implementation delays

Use any implementation timeline differences to prioritize compliance efforts in early-adopter countries first, applying lessons learned to later implementations.

5

Monitor proposed EU initiatives

Follow developments related to the Digital Omnibus while maintaining compliance with existing requirements.

How can Deloitte help?



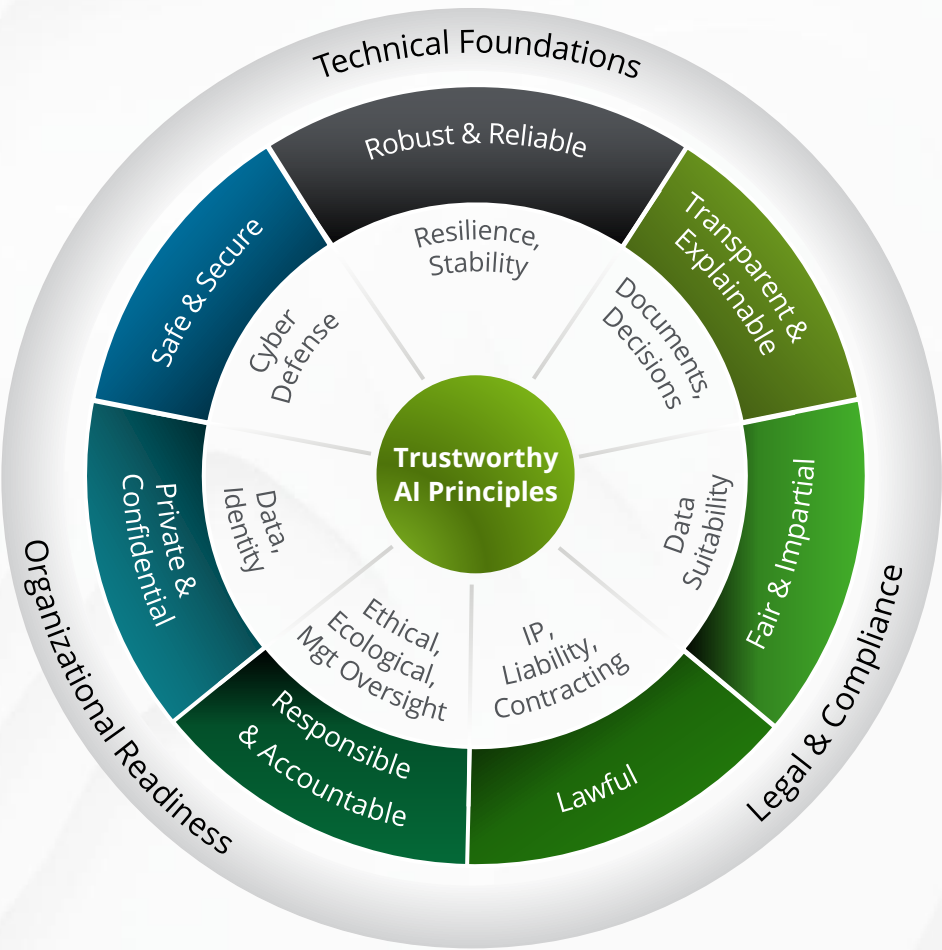
Preparation for regulatory requirements is an opportunity to optimize AI governance in line with your business needs.

Through its multidimensional Trustworthy AI Framework, Deloitte helps organizations develop safeguards for trustworthy AI development and deployment at all levels of the supply chain.

Our multidisciplinary capabilities in legal, risk, ethics, audit, assurance, business, and technology consulting enable tailored, efficient, and effective support through all lifecycle stages of AI systems, on a global level and with an in-depth understanding of local specifics.





















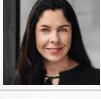





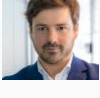


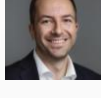
Deloitte's experience ranges from high level AI governance and improving operations to providing support for regulatory activities to access the markets and supply chain alignment for specific applications. We assist clients in bridging gaps, developing specific solutions, or assessing the value of proposals and implementations.

Deloitte's Trustworthy AI Framework















Get in touch

Contact us now to find out more about this legislation and how we can support you in your AI journey.

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|-----------------------|---|--|-------------------|--|--|
| Austria |  Sascha Jung Partner s.jung@jankweiler.at |  Christian Kern Senior Manager c.kern@jankweiler.at | Germany |  Till Contzen Partner tcontzen@deloitte.de |  Jan Rudolph Counsel jarudolph@deloitte.de |
| Belgium |  Matthias Vierstraete Partner mvierstraete@deloitte.com |  Julie Van Com Managing Associate jvancom@deloitte.com | Greece |  Maria-Alexandra Papoutsis Senior Manager mapapoutsis@kbvl.gr | |
| Bulgaria |  Zvezdelina Filova Local Partner zfilova@deloittece.com |  Irena Koleva Manager ikoleva@deloittece.com | Hungary |  Daniel Nagy Manager dnagy@deloittece.com | |
| Croatia |  Zrinka Vrtaric Local Partner zvrtaric@kip-legal.hr | | Ireland |  Nicola Flannery Partner niflannery@deloitte.ie |  Ravin Nandle Senior Manager rnandle@deloitte.ie |
| Cyprus |  Andreas Thoma Partner anthoma@deloitte.com | | Italy |  Pietro Boccaccini Managing Director pboccaccini@deloitte.it | |
| Czech Republic |  Jaroslava Kracunova Local Partner jkracunova@deloittece.com |  Edita Bolkova Senior Associate ebolkova@deloittece.com | Latvia |  Olga Mote Manager omote@deloittece.com | |
| Denmark |  Jeanette Vallat Partner jvallat@deloitte.dk |  Mia Holm Dietrich Legal Consultant midietrich@deloitte.dk | Lithuania |  Ruta Passos Manager rpassos@deloittece.com |  Agne Vanagiene Senior Associate avanagiene@deloittece.com |
| Finland |  Antti Kiuru Senior Manager antti.kiuru@deloitte.fi |  Pauliina Salmi Legal Consultant pauliina.salmi@deloitte.fi | Luxembourg |  Thomas Held Partner theld@deloittelegal.lu |  Alexandra Sofronis Senior Associate asofronis@deloittelegal.lu |
| France |  Tony Baudot Director tbaudot@avocats.deloitte.fr |  Farah Agrebi Senior Associate fagrebi@avocats.deloitte.fr | Malta |  Conrad Cassar Torregiani Partner ctorregiani@deloitte.com.mt |  Gianluca Busuttil Senior Manager gbusuttil@deloitte.com.mt |

Get in touch

| | | |
|-------------|--|---|
| Netherlands |  Sebastiaan ter Wee Partner sterwee@deloitte.nl |  Julie van Vliet Manager julvanvliet@deloitte.nl |
| Poland |  Kamila Mroz Associate Partner kmroz@deloittece.com | |
| Portugal |  Jacinto Moniz de Bettencourt Partner jbettencourt@deloitte.pt | |
| Romania |  Silvia Axinescu Senior Manager maxinescu@reff-associates.ro |  Corina Damaschin Senior Associate cdamaschin@reff-associates.ro |
| Slovakia |  Robert Minachin Senior Manager rminachin@deloittece.com | |
| Slovenia |  Ana Kastelec Local Partner akastelec@deloittelegal.si | |
| Spain |  Manel Carpio Partner macarpio@deloitte.es |  Rodrigo González Ruiz Partner rgonzalezruiz@deloitte.es |
| Sweden |  Jonas Lindskog Partner jlindskog@deloitte.se |  Lisa Bastholm Senior Manager lbastholm@deloitte.se |

Prepared by



Gregor Strojin

*Deloitte Legal CE AI Regulatory
Center of Excellence – leader*

gstrojin@deloittelegal.si



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