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Answer given by Executive Vice-President Virkkunen
on behalf of the European Commission
(27.7.2026)

The Commission does not actively monitor the tools deployed by national tax administrations.

Currently, there is no obligation under the AI Act¹ to notify the Commission of the use of AI systems. As from December 2027, the AI Act will require providers to register high-risk AI systems in the EU database before placing them on the market or putting them into service. A similar duty will apply for public authorities before deploying a high-risk AI system.

The correct classification of AI systems is the responsibility of the provider.² Once the rules start to apply, the oversight whether a system such as that in question qualifies as a high-risk will fall within the competence of the Spanish market surveillance authorities. Pursuant to Article 85 AI Act, natural and legal persons may also lodge a complaint with the competent market surveillance authority where they consider that the AI Act was infringed. If an AI system classifies as high-risk, the system will be subject to strict requirements, including risk management and fundamental rights impact assessment as well as above noted registration.

EU data protection law, including the Regulation 2016/679³ and the Directive 2016/680⁴, sets out the principles and rules to be complied with for processing of personal data, regardless of the technology used. Without prejudice to the role of the Commission as guardian of the Treaties, the enforcement of those rules lies with national data protection supervisory authorities and the courts⁵.

¹ <https://eur-lex.europa.eu/eli/reg/2024/1689/oj/eng>.

² For guidance, see section 6.3 of this document: <https://digital-strategy.ec.europa.eu/en/library/draft-commission-guidelines-classification-high-risk-ai-systems>.

³ <https://eur-lex.europa.eu/eli/reg/2016/679/oj/eng>.

⁴ <https://eur-lex.europa.eu/eli/dir/2016/680/oj/eng>.

⁵ https://eur-lex.europa.eu/eli/treaty/char_2012/oj/eng.