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in collaboration with



The Future of AI Governance: the UAE Charter and Global Perspectives

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Executive summary

The role of AI principles in shaping responsible AI adoption and regulation

At KPMG, we recognize that a clear and actionable set of AI principles forms the foundation for driving ethical and responsible AI development and adoption. These principles are critical for building trust, ensuring accountability, and fostering innovation among citizens, organizations, and governments. They also serve as the blueprint for future AI regulations, making them a vital starting point for organizational readiness.

Globally, regulations such as the EU AI Act, passed in 2024, have been developed based on foundational principles, including the ethical guidelines for trustworthy AI published in 2019 by the European Commission's High-Level Expert Group (HLEG). Similarly, the UAE has taken a leadership role in ethical AI adoption, guided by its AI Strategy 2031 and the UAE AI Charter. The Charter articulates 12 key principles that provide a comprehensive framework for the responsible development and deployment of AI technologies.

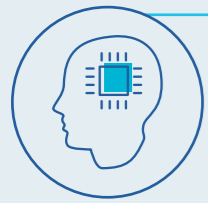
To support organizations in navigating these principles and preparing for impending regulations, we will be releasing a detailed whitepaper that offers in-depth analysis and actionable insight for aligning with the UAE AI Charter.

The UAE's leadership in ethical AI

The UAE has positioned itself as a pioneer in AI adoption, embedding the technology into government services and aligning its advancements with human well-being and societal values. The UAE AI Charter, released in 2024, reflects this leadership through its 12 guiding principles, which prioritize inclusivity, transparency, innovation, and accountability. The Charter serves as a framework to foster responsible AI development across public and private sectors, ensuring that emerging technologies address societal challenges while promoting economic growth. By integrating AI into critical sectors such as healthcare, education, and smart infrastructure, the UAE aims to set a global standard for sustainable and ethical AI deployment.

Key areas addressed by the 12 principles

The UAE AI Charter principles touch upon several critical dimensions of AI ethics and governance. A high-level view of the key areas includes the following:



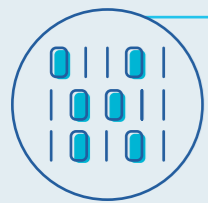
Human oversight and accountability: Ensuring that AI systems are subject to human judgment, with mechanisms to address errors or unintended outcomes.



Data privacy and security: Safeguarding individual and organizational data while enabling AI innovation. This includes creating robust data governance frameworks to foster trust.



Transparency and trust: Promoting clear communication about AI system operations and decision-making processes to build stakeholder confidence.



Fairness and inclusivity: Addressing algorithmic bias and ensuring AI benefits are accessible to all, thereby driving equity and diversity in AI adoption.



Technological excellence: Encouraging innovation that aligns with ethical guidelines, enabling organizations to remain competitive while meeting societal expectations.



KPMG's detailed analysis: principles to implement

Our upcoming paper will be a vital resource for organizations aiming to adopt these principles effectively and prepare for the UAE's future AI regulations. It will analyze each of the 12 principles in detail, offering:

Practical interpretation

A clear understanding of each principle in the context of organizational strategy, operations, and AI lifecycle management.



Actionable insight

Step-by-step guidance, rooted in KPMG's Trusted AI Framework, for embedding these principles into organizational practices.



Best practices and methodologies

Proven approaches for addressing key challenges such as algorithmic bias, data privacy, and ethical oversight.



Regulatory readiness

Strategic guidance to align organizational processes with anticipated regulations, ensuring compliance and operational resilience.



Why organizational readiness matters

The UAE AI Charter is more than a set of guidelines—it is a precursor to formalized AI regulations that are likely to shape the future of AI governance in the region. Organizations that act now to align with these principles will gain a competitive edge by:

- Building **trust and credibility** with stakeholders.
- Mitigating **risks** associated with AI, such as reputational damage, operational inefficiencies, or regulatory penalties.
- Unlocking **opportunities** for responsible innovation, positioning themselves as leaders in ethical AI adoption.

Paving the way for ethical and inclusive AI

The UAE AI Charter's 12 principles are a cornerstone for organizations to develop and deploy AI technologies that align with societal values and regulatory expectations. Our detailed whitepaper will bridge the gap between high-level principles and actionable strategies, providing a roadmap for organizations to prepare for the future of AI regulation. By adopting these principles and leveraging KPMG's Trusted AI Framework, organizations can ensure their AI systems are ethical, transparent, aligned with societal goals and comply with regulatory requirements.

Sources

- <https://digital-strategy.ec.europa.eu/en/policies/expert-group-ai?>
- <https://ai.gov.ae/wp-content/uploads/2021/07/UAE-National-Strategy-for-Artificial-Intelligence-2031.pdf>
- <https://uaelegislation.gov.ae/en/policy/details/the-uae-charter-for-the-development-and-use-of-artificial-intelligence>



About KPMG Middle East LLP

KPMG Middle East LLP is a part of the KPMG global organization of independent member firms that operate in 143 countries and territories and are affiliated with KPMG International Limited. We provide audit, tax and advisory services to public and private sector clients across Saudi Arabia, United Arab Emirates, Jordan, Lebanon, Oman, and Iraq, contracting through separate legal entities. We have a strong legacy in the region, where we have been established for over 50 years. KPMG Middle East LLP is well-connected with its global member network and combines its local knowledge with international expertise.

KPMG serves the diverse needs of businesses, governments, public-sector agencies, not-for-profit organizations, and the capital markets.

Our commitment to quality and service excellence underpins everything we do. We strive to deliver to the highest standards for our stakeholders, building trust through our actions and behaviors, both professionally and personally.

Our values guide our day-to-day behavior, informing how we act, the decisions we make, and how we work with each other, our clients, and all our stakeholders. Integrity: We do what is right. Excellence: We never stop learning and improving. Courage: We think and act boldly. Together: We respect each other and draw strength from our differences. For Better: We do what matters.

Our purpose is to inspire confidence and empower change. By inspiring confidence in our people, clients and society, we help empower the change needed to solve the toughest challenges and lead the way forward.

KPMG's Our Impact Plan guides our commitments to serving our clients, people and communities across four categories: Planet, People, Prosperity, and Governance. These four priority areas assist us in defining and managing our environmental, social, economic and governance impacts to create a more sustainable future. We aim to deliver growth with purpose. We unite the best of KPMG to help our clients fulfil their purpose and deliver against the United Nations Sustainable Development Goals, so all our communities can thrive and prosper.

We are dedicated to delivering growth with purpose, helping our clients achieve their goals, and advancing sustainable progress to ensure that all our communities thrive. Empowered by our values, and committed to our purpose, our people are our greatest strength. Together, we are building a values-led organization of the future. For better.

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