CHAPTER 3

When It Comes to a Lawsuit

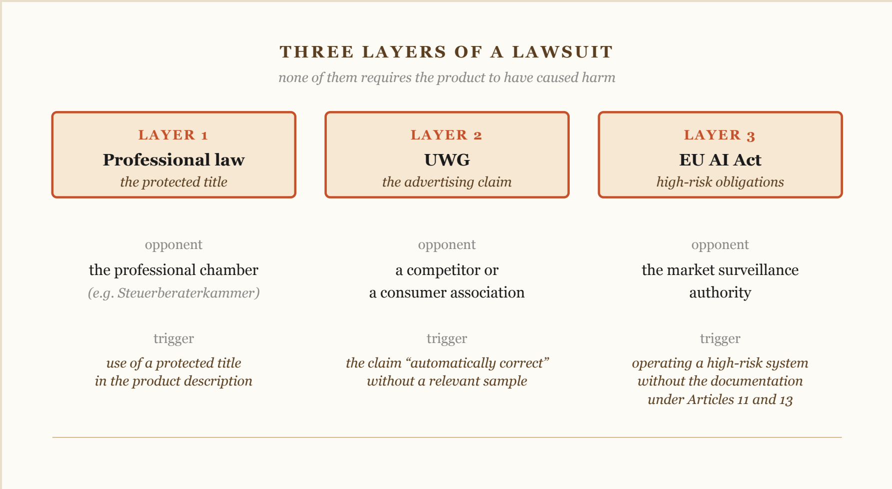
> *A lawsuit against an AI product is rarely a lawsuit against the model. It aims at the words the product is described with — and at the professional rulebook those words collide with.*

In the spring of 2026, the Steuerberaterkammer Berlin — the Berlin chamber of tax advisers — files suit against the company Accountable. The accusation aims past the tool. There is no claim of harm to clients, no claim of wrong advice, no data leak. What is contested is a single word on the website: *AI-Steuerberater* — an AI tax adviser, where *Steuerberater* is Germany's protected professional title for tax advisers.

The case is more than a legal curiosity. It makes visible a pattern that sooner or later catches up with every productive AI vendor in a regulated domain: what stands before the court is, first of all, the position from which the model is sold — the model itself comes second.

What the lawsuit actually targets

Most court proceedings around AI in the DACH region between 2024 and 2026 had a different cause than actual harm to clients, miscalculations by the model or financial loss. They started from collisions with three legal layers that have little to do with what the product actually does.



Three layers, three different opponents, three different cases. One product can face all three at once.

Layer 1 — professional law. Tax advisers, lawyers, physicians, auditors and architects work under protected titles. The professional law for tax advisers goes back, in its substance, to the 1960s. It knows no internet, no automation, no AI. It protects the title; the quality of the result stands outside its scope.

Whoever uses the word *Steuerberater* in a product description collides with a layer that triggers regardless of whether the product actually serves clients better than a scarce human tax adviser could.

Layer 2 — the UWG, Germany's act against unfair competition. Advertising claims of the type *automatically correct* or *comparable to a tax adviser* become attackable the moment someone demonstrates that the claim does not rest on a relevant sample.

The plaintiff holds a simple lever here. It suffices to show that the advertising claim is worded beyond what the evidence carries; the quality of the model never even enters the case.

Layer 3 — the EU AI Act. Whoever operates a system in the high-risk category — and the list is longer than most vendors assume — carries duties of documentation, conformity and notification. The lawsuit here grows out of administrative proceedings by the market surveillance authority, on a track of its own beside professional law.

Stuart Russell, in *Human Compatible*, states the underlying point in general form: responsibility for an autonomous system cannot live inside the model — it needs an institutional carrier whose mandate is fixed before the system reaches the market.[1] Kate Crawford, in *Atlas of AI*, adds the complement: AI is never *only* a technical artifact; it is always embedded in a legal, linguistic and classificatory infrastructure — and that infrastructure lands in the lawsuit before the model does.[2]

> *Three layers, three different opponents, three different cases. None of them requires the product to have caused harm.*

Why this is an anthropology question

Three roles carry every AI system: who trains, who controls, who is accountable. The suit against Accountable hits the third role directly — and shows how deep that role has to reach.

Whoever is accountable cannot be a compliance manager and nothing more. This person must know the legal landscape the product operates in: which professional titles are protected, which advertising claims become attackable without evidence, and which category the EU AI Act assigns to the system. She must command the translation between the model and the law.

In most industrial projects nobody does this translation. The data scientist knows the model. The marketer knows the message. The compliance officer reads the GDPR. Between those three desks, nobody checks whether the word *AI-Steuerberater* on a landing page sets off a collision with professional law.

What anthropology does here

The role of the accountable person belongs among the design decisions, far away from a legal appendix bolted on at the end. Whoever builds a product that enters a regulated domain must answer three questions in writing before launch.

Which protected titles or terms does the product communication touch? Which advertising claims hold without a sampled verification? Which EU AI Act category fits the system, and which duties follow from it?

These questions do not sit with the legal department the day before launch; they merge with product development. The function a tax adviser performs is something the system may well cover in substance — the positioning has to be worded differently. *AI-Buchhaltungs-Assistenz*, an AI bookkeeping assistant, makes a different claim than *AI-Steuerberater*. The second is attackable; the first is not.

Conclusion

The court case around Accountable — the suit of the Steuerberaterkammer Berlin, filed in the spring of 2026 at the Landgericht Berlin, the city's regional court — will do the industry a service whatever its outcome. It forces clarity on a question that has lain open for years: when is the term *AI-X* an advertising claim, when a violation of professional law, when a high-risk classification?

Whoever takes an AI system into a regulated domain can watch in this case, in concrete detail, how the risks materialize — and should settle the legal position before launch, fixing it in writing as part of the product documentation, so that in the event of a suit the team points to a decision taken consciously instead of reconstructing one after the fact. Whoever skips this builds a product with an unknown legal profile and discovers that profile in the text of a statement of claim.

Three Questions for Your Own Context

1. **Which protected titles or terms does the product communication touch?** Steuerberater, lawyer, physician, architect, auditor: do these words or their close relatives appear anywhere on the website, in the sales deck or in advertising material?
2. **Which advertising claims would survive a suit under the UWG?** Claims of the type *automatically correct*, *comparable to*, *replaces*: are they backed by a representative sample, or are they marketing language only?
3. **Which EU AI Act category does the system fall into?** High risk, limited risk, low risk: does a written classification exist, and a named person who answers for it?

Sources

1. Stuart Russell, *Human Compatible: Artificial Intelligence and the Problem of Control*, Viking, 2019.
2. Kate Crawford, *Atlas of AI: Power, Politics, and the Planetary Costs of Artificial Intelligence*, Yale University Press, 2021.