URUGUAY TAX CREDIT PROGRAM

2026 | INTERNATIONAL ADVERTISING

LA **PRODUCTORA**

TAX CREDIT
ADVERTISING

30% TAX CREDIT

OF ELIGIBLE LOCAL EXPENDITURE

MINIMUM EXPENDITURE OF

USD 200.000 PER PROJECT

NO INDIVIDUAL PROJECT CAP STATED IN THE RULES

LA **PRODUCTORA**

APPLICATION PROCESS: TOTAL 55 DAYS

1 → 2 → 3

SUBMISSION

Eligibility Review:
Up to 20 business days.

EVALUATION

Technical Evaluation:
Up to an additional 20 business days.

APPROVAL

Final Approval:
Up to an additional 15 business days.

LA PRODUCTORA

VAT EXEMPTION

0% VAT INSTEAD OF 22% FOR INTERNATIONAL PRODUCTIONS AND CO-PRODUCTIONS

Uruguay Audiovisual

0%

VAT

Committed to boosting the film industry, back in 2005 the government of Uruguay introduced a tax free benefit which consists of the VAT (IVA, 22%) pursuant to the dispositions of Decree 220/998

Within the framework of this plan, VAT payments on production expenses are exempted.

VAT exemptions is available for all types of content including - but not limited to - feature films, commercials, short films, music video, animations, documentaries, TV productions and series for all types of media distribution services such as TV, OTT, theatrical releases, etc.

RETURN IN TAX OF 30% OF THE ELIGIBLE PRODUCTION EXPENSES INCURRED BY INTERNATIONAL PRODUCTIONS SHOOTING IN URUGUAY

Committed to strengthening its audiovisual industry and attracting international productions, Uruguay continues to expand its incentive programs. Building on the success of its Cash Rebate Program, introduced in 2018, Uruguay has launched a new 30% Tax Credit, offering international productions a competitive incentive with no cap per project.

To be ellgible applicants must pass the qualification process and meet the minimum spending thresholds.

The program is managed by ACAU and offers a reimbursement for those eligible productions expenditures incurred in Uruguay. Reimbursements are available for all types of content including - but not limited to - feature films, commercials, short films, music videos, animations, documentaries, TV productions and series for all types of media distribution services such as TV, OTT, theatrical releases, etc.

ACAU Agencia del Cine y el Audiovisual del Uruguay

International producers are required to work with a local production company as a service provider.

Expenditures associated with pre-production, production and post-production activities carried out in Uruguay may be eligible for reimbursement as long as such production services are provided by individuals residing in Uruguay or companies established in the country. The Tax Credit Certificate will be issued following the completion of the production or eligible stage, submission and approval of the final audited expenditure report, verification of compliance by the relevant authorities, and completion of the applicable tax procedures.

For more information please visit www.acau.gub.uy

LA **PRODUCTORA**

ELIGIBLE EXPENDITURES INCLUDE:

(But are not limited to)

- Catering services.
- Crew during the entire production process.
- Data management services, high-speed Internet connections, cloud services for storage of camera original films, post-production, VFX and audio files.
- Image and audio editing
- Post-production services.
- Insurance coverage.
- 2D & 3D animations.
- Props rental.
- Locations and stages
- Local post-production expenses
- Technical equipment rental.
- Set costumes rental.
- Set design and construction services.
- VFX.
- Transport.
- Local talent Fees

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