URUGUAY CASH REBATE PROGRAM

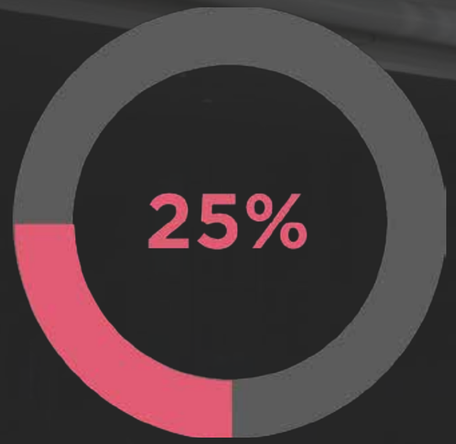
2025 - 2026

Series, Films & Documentaries

LA **PRODUCTORA**

PUA HIGHLIGHTS
SERIES, FILMS and DOCUMENTARIES
(Except Commercials)

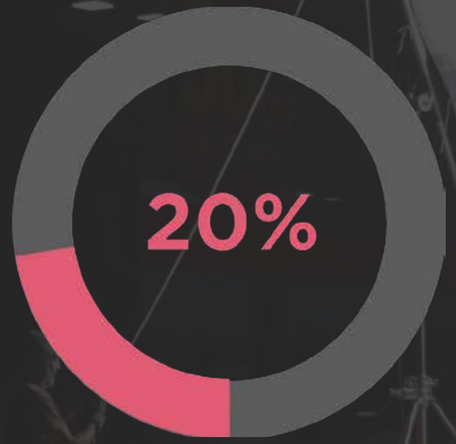
You can access one of the following cash rebates according to the production expenses.



FOR AN EXPENDITURE OF

USD 300,000 - USD 3,000,000

There is a max cash rebate of USD 750,000



STARTING FROM

USD 3,000,000

There is a max cash rebate of USD 1,000,000

APPLICATION PROCESS: TOTAL 30 DAYS

1 → 2 → 3

SUBMISSION

Uruguayan production companies can submit their applications not earlier than 6 months before the beginning of the project.

EVALUATION

ACAU evaluates the eligibility of the project. If eligible a Technical Committee evaluates the technical and strategic relevance of the project.

APPROVAL

ACAU Board approves or denies the support of the submitted project.

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 CASH OF 25% OF THE ELIGIBLE PRODUCTION EXPENSES INCURRED BY INTERNATIONAL PRODUCTIONS SHOOTING IN URUGUAY.

Committed to boosting this highly promising sector, the government of Uruguay is introducing a package of incentives encouraging international producers to choose Uruguay as their next film destination. First announced in December 2018, PUA1 - the cash rebate for International producers shooting in Uruguay is now force and effective.

To be elegible for the scheme, applicants have to pass the qualification process and meet the minimum spending thresholds. This program operates on a first-come, first-served basis until the funds for the given testing period are depleted.

The scheme 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.

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.

Upon submission of the project, the reimbursement shall be payable once it has received the positive verification of the final report on production or the stage of work covered by the support.

For more information please clic on logo: ACAU Agencia del Cine y el Audiovisual del Uruguay

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

ACAU Agencia del Cine y el Audiovisual del Uruguay

Uruguay Audiovisual

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2025