

Cash Rebate

NEW CASH REBATE INCENTIVE

Return in cash of the eligible production expenses incurred by International Productions Shooting in Uruguay.



Committed to boosting this highly promising sector, the government of Uruguay is enhancing the package of incentives encouraging international producers to choose Uruguay as their next film destination.

To be eligible 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 period are depleted.

The scheme is managed by [A.N.D.E.](#) and offers a reimbursement for those eligible production expenditures incurred in Uruguay. Reimbursements are available for all types of audiovisual contents including - but not limited to - commercials, feature films, short films, music videos, animations, documentaries, TV productions and series for all types of media distribution services such as TV, OTT, VOD, Streaming, Theatrical releases, etc.



Commercials are now also covered

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 audit report on production or on the stage of work covered by the support..

PUA1 HIGHLIGHTS

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



**COMMERCIALS WITH AN EXPENDITURE
FROM USD 150.000 OR MORE**

THERE IS A MAX. CASH REBATE OF USD **100.000** PER PROJECT

**ALL OTHER PROJECTS WITH AN
EXPENDITURE**

FROM USD 300.000 OR MORE

THERE IS A MAX. CASH REBATE OF USD **1.000.000** PER PROJECT

Total amount of the project	% of ANDE support	Maximum amount of ANDE support
Between USD 300.000 y USD 4.000.000	25%	USD 700.000
Between USD 4.000.000 y USD 8.000.000		USD 850.000
Above USD 8.000.000		USD 1.000.000

APPLICATION PROCESS, TOTAL 30 DAYS



SUBMISSION

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



EVALUATION

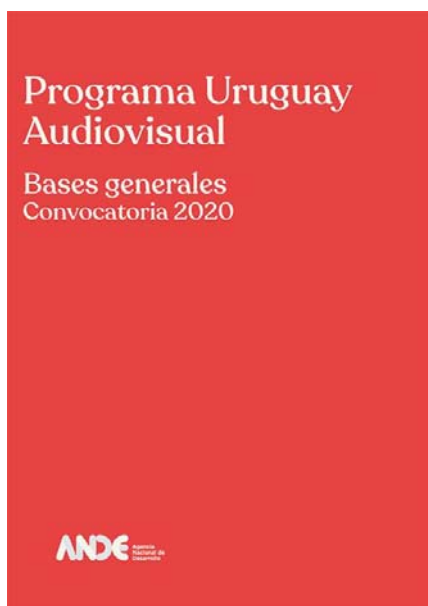
A.N.D.E evaluates the eligibility of the project. If eligible a Technical Committee evaluates the technical and strategic relevance of the project.



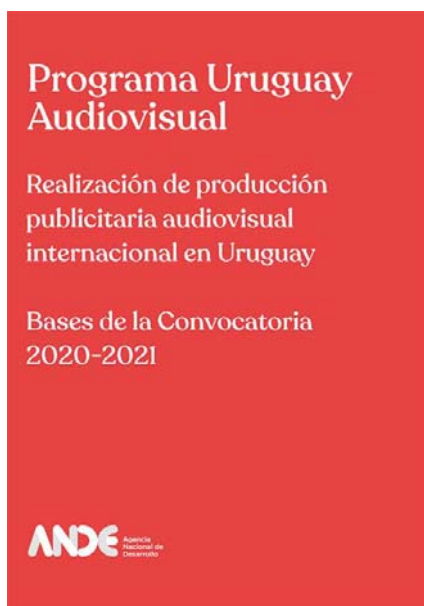
APPROVAL

A.N.D.E. Board approves or denies the support to the submitted project.

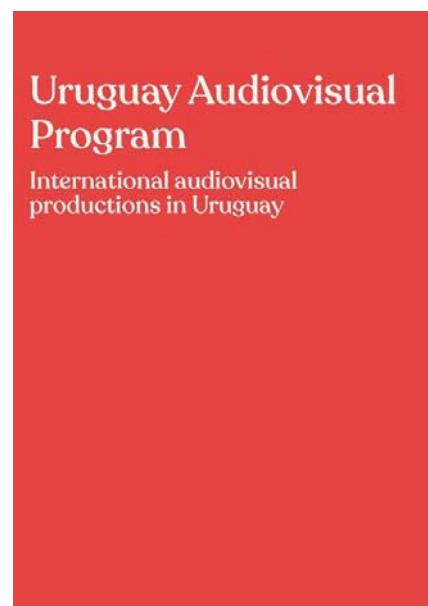
FOR MORE INFORMATION DOWNLOAD:



[Bases generales](#)



[Bases PUA publicidad](#)



[Bases generales inglés](#)

VAT EXEMPTION

0% VAT Instead of 22% for International Productions and Co - Productions



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

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

VAT exemption is available for all types of audiovisual contents including – but not limited to – feature films, commercials, short films, videoclips, animations, documentaries, TV productions and series for all types of media distribution services such as TV, OTT, theatrical releases, etc.