

Annex I

Specific terms and conditions Uruguay Audiovisual TAX CREDIT

International Audiovisual Production
and/or post-production services
for non-advertising content.



Ministerio
de Economía
y Finanzas



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Uruguay XXI
PROMOCIÓN DE INVERSIONES,
EXPORTACIONES E IMAGEN PAÍS

ANNEX I
SPECIFIC TERMS AND CONDITIONS
URUGUAY AUDIOVISUAL TAX CREDIT

**INTERNATIONAL AUDIOVISUAL PRODUCTION AND/OR POST-PRODUCTION SERVICES FOR
NON-ADVERTISING CONTENT**

This document is an integral part of the General Terms and Conditions of the Uruguay Audiovisual Tax Credit; it details the tax credit benefit under Decree No. 153/026, the way it operates, how the benefits are granted, the operational process, and the applicable management mechanisms.

The information provided below covers only those specific conditions, requirements, and provisions of the call for proposals **for the Uruguay Audiovisual Tax Credit—International Audiovisual Production and/or Post-Production Services for Non-Advertising Content**.

These terms and conditions include application forms, reporting guidelines, and all the documents published on the ACAU website concerning this call for proposals.

In all matters not expressly provided for or modified in these Specific Terms and Conditions, the provisions set forth in the General Terms and Conditions shall apply.

ACAU may publish some people's inquiries anonymously on its website, so that the relevant information in those responses may aid in the interpretation of these guidelines.

OBJECTIVES OF THE CALL FOR PROPOSALS

To promote the attraction of foreign non-advertising audiovisual productions to Uruguay, strengthening the country's competitiveness as a production hub, generating employment, boosting the economic activity, developing business, specialized skills, and services in the country, and contributing to the consolidation of a sustainable, competitive audiovisual industry that is integrated in international production networks.

WHO IS ELIGIBLE TO APPLY FOR THIS CALL FOR PROPOSALS?

The companies that may apply are domestic companies subject to the Tax on Income from Economic Activities (IRAE) and cooperatives that provide audiovisual production and/or post- production services for international clients within Uruguayan territory, provided they meet the following formal requirements:

- Be formally incorporated with a permanent registered address in Uruguay
- Engage in business activities in the audiovisual sector in Uruguay, having been in operation for at least 12 (twelve) months¹.
- Do not directly or indirectly own audiovisual communication services or have a corporate relationship with an owner of audiovisual communication services.
- Be in good standing with the BPS and the DGI, and, if employing staff, be in compliance with Law 16,074 (Law on Work-Related Accidents and Illnesses) of the National Insurance Bank (BSE).
- Must not be subject to any liens.

¹ ACAU may consider exceptional requests to review applications from Uruguayan professionals with experience in the sector (who are not simultaneously participating in other legal entities) even if their legal entity has not been in existence for 12 months, provided they meet all other requirements and have proven prior experience, or in cases where a company changes its legal structure without altering its corporate composition.

- Be registered with ACAU.
- Be in good standing with ACAU.
- Have a contract with a foreign company for the provision of audiovisual production and/or post-production services for non-advertising content to be carried out wholly or partially within Uruguayan territory.

The project application may be submitted by the legal representative (or authorized agent) of the applicant company through their own user account in the application system, or by a technical representative designated by the legal representative to submit the application.

The technical representative, if any, shall be a person designated by the legal representative of the applying company and shall serve as the point of contact with ACAU for the application and technical monitoring of the project. To this end, the technical representative must provide a letter signed by the legal representative of the applying company authorizing him or her to submit the application and monitor the project on behalf of the company, and will interact with ACAU through his or her own user account (see specifications for contract signing in this case, further down in these terms and conditions). The technical manager must be a Uruguayan citizen or legal resident with at least 3 (three) years of residence in Uruguay. In this case, the resolution will be issued in the name of the company for which the application was submitted, and documentation from the legal representative may be requested.

In the case of services provided as a consortium by two or more domestic companies, the relationship must be documented through a contract, and one of the companies must be designated as the project's point of contact with ACAU.

WHAT PROJECTS ARE ELIGIBLE FOR THIS CALL FOR PROPOSALS?

This category covers production and/or post-production services for non-advertising audiovisual content provided by Uruguayan companies to foreign companies, in accordance with the conditions set forth in Decree No. 153/026, the General Terms and Conditions, and this document.

Projects will be accepted in which the Uruguayan production company demonstrates, through a contract, a share in the intellectual property, provided that the majority ownership stake is held by a foreign entity and the conditions for recognition as a national work or a financial co-production are not met. "Share in intellectual property" means: a share in the revenue derived from the rights to exploit the work. This information must be specified in the contract between the parties.

Applications may be submitted **for production and/or post-production services for non- advertising audiovisual content** provided to foreign companies, including feature films, short films, music videos, animations, documentaries, series, television formats, and non-traditional formats.

The activities may be carried out entirely or partially within Uruguayan territory.

For the purposes of the provisions of the regulatory framework governing this benefit, the following definitions apply:

Feature films: Fiction, documentary, or animation, with a minimum runtime of 70 (seventy) minutes.

Short Films: Fiction, documentary, or animation, with a minimum runtime of 5 (five) minutes and a maximum of 30 (thirty) minutes.

Music videos: Audiovisual works intended to accompany or promote a musical work, regardless of their duration, conceived as a self-contained narrative, artistic, or promotional unit.

Series: Fiction, documentary, or animation, consisting of at least 3 (three) episodes with a combined duration of at least 30 (thirty) minutes (the total duration of all episodes). For animated series, a minimum of 3 (three) episodes with a combined duration of at least 6 (six) minutes (the total duration of all episodes) will be considered. Individual episodes from the same season or multiple episodes from the

same season may be submitted.

Television Formats: Audiovisual productions intended for broadcast on free-to-air television, subscription television, or audiovisual distribution platforms, structured as episodes or programs, including, but not limited to: entertainment programs, game shows, reality shows (scripted/unscripted, or others deemed eligible by ACAU), magazine shows, and cultural, educational, journalistic, or public information programs.

Non-traditional formats: Audiovisual productions developed for digital, immersive, or interactive media or platforms, including, but not limited to, content for social media, web series, audiovisual podcasts, virtual reality or augmented reality, transmedia content, and other innovative forms of audiovisual storytelling, as well as any other audiovisual content of a similar nature or that arises as a result of technological advancements and changes in audiovisual distribution channels.

TIMELINES FOR THE IMPLEMENTATION OF PROPOSED ACTIVITIES

The project's start and end dates constitute the period for project implementation and expense reimbursement and must comply with the following deadlines:

Start Date: The proposed activities must begin within a maximum of 6 months from the project's application date. The application date is defined as the date on which the application is received in the ACAU application system.

If the activities of the proposed project started prior to the application date, expenses incurred within a maximum period of 120 days prior to the application date will be eligible for reimbursement, up to the date of publication of the decree (July 3, 2026).

End Date: The maximum period for the full implementation of the activities included in the project shall be 2 (two) years from the declared start date.

In all cases, the project completion date may be extended by a maximum of 6 (six) months. This request must be made for justified reasons, using the extension request form available on the ACAU website, in accordance with the established procedure. The request will be evaluated by ACAU and is subject to its approval.

LIST OF ELIGIBLE EXPENSES FOR THIS CALL FOR PROPOSALS:

- Specialized activities related to audiovisual production, including artistic and technical services.
- Fees for direction, executive production, screenwriting, and casting for Uruguayan individuals or permanent residents in Uruguay.
- Fees for the crew in all areas (direction, production, locations, art, costumes, camera, lighting, grips, and sound).
- Fees for post-production, animation, and VFX crews.
- Recording services, sound post-production, and services generally associated with post-production.
- Operating expenses for filming within the country: transportation and logistics, meals, on-site production, and locations.
- Artistic and technical production expenses: rental of technical production equipment and materials; purchase of materials for exclusive and essential use in production and/or post-production, which are consumed during the execution of the project (to be verified in the project's final accounting).
- Expenses incurred for makeup, costumes, set design, and editing.
- Travel tickets allocated to individuals associated with the proposed project, provided they are purchased from a Uruguayan company.
- Expenses incurred in the rental of accommodation of individuals associated with the proposed

project, provided they are paid to a domestic company and are accounted for in accordance with the reimbursement guidelines.

- Per diem expenses for individuals associated with the proposed project.
- Still photography (services provided for the proposed audiovisual project).
- Expenses for the rental of vehicles and animals used in scenes, provided they are reported in accordance with the reimbursement guidelines.
- Expenses for the acquisition of copyrights and related rights from Uruguayan authors.
- Purchase of image rights and audiovisual archive materials in Uruguay.
- Costs associated with implementing practices aimed at increasing sustainability on film sets.
- Production insurance within the national territory.
- Expenses associated with the inclusion of tools designed to ensure the audiovisual accessibility of the work, for projects that have applied for post-production activities².
- Other production expenses to be incurred within the country, the relevance of which will be specifically evaluated by ACAU's technical team.

Special considerations:

- Wages for the technical crew must comply with the minimum rates established by the Group 18 Wage Council, available [here](#), and for the cast, the fees that would apply are the updated rates published by the Uruguayan Actors' Society (SUA), available [here](#).
- Up to 30% of the salaries of the company's permanent staff—in specific technical and creative roles related to audiovisual production or post-production (excluding maintenance, security, administrative, executive, secretarial, and transportation personnel)—may be recognized as project expenses, provided that their actual participation in the project in roles associated with the project's production is verified, they are listed in the work's end credits, and they are registered with the BPS as employees of the company. For animation or post-production, this percentage will be 50%.
- The total fees for the executive producers and their assistants may not exceed 5% of the total amount of eligible expenses claimed.
- The applicant company may not submit receipts in its own name, even if it provides services to production.
- Sole proprietorship applicants may not submit receipts for production-related services to the program.

LIST OF INELIGIBLE EXPENSES FOR THIS CALL FOR PROPOSALS:

Expenses associated with activities not directly related to the proposed audiovisual project will not be recognized, and the following are explicitly excluded:

- Development activities.
- Distribution and marketing activities (posters, graphic materials for promotion purposes in general, etc.).
- Financial costs and insurance not related to production.
- Operating, infrastructure, office, and equipment expenses; company-owned transportation; permanent staff of the companies, except as included in eligible costs; or any other supplies or contracts entered into prior to the project's implementation.
- Purchase of equipment/furniture and technology (appliances, telephones, computers, etc.) that do not meet the criteria for eligible expenses.
- Purchase of real estate or vehicles, civil engineering and construction works whose use is not

² Audiovisual accessibility is based on the concept of universal accessibility, as established in the Convention on the Rights of Persons with Disabilities, ratified by Law 18,418. It refers to the conditions that environments, processes, goods, products, and services—as well as instruments, tools, and devices—must meet in order to be understandable, usable, and practicable by all people, under safe and comfortable conditions, and in the most autonomous and natural way possible

limited to the duration of the project; financial investments, such as time deposits, mutual funds, purchase of stocks, or payment of debts owed by any of the project participants.

- Purchase of rights to international audiovisual archive footage.
- Expenses related to activities carried out outside the national territory, whether for the provision of services or purchases, even when these are provided by individuals residing in Uruguay or legal entities incorporated in Uruguay.
- Expenses for lodging, per diem, or other costs incurred abroad or paid to suppliers based outside the country.
- Costs of software licenses for post-production programs and generative artificial intelligence apps.
- For projects exclusively focused on animation, VFX, and post-production, expenses associated with the production phase will not be recognized as eligible expenses.
- Contingencies.

REGARDING ANIMATION, VFX, AND/OR POST-PRODUCTION PROJECTS

For projects whose execution consists exclusively of animation, VFX, and/or post-production activities, the information regarding the technical team, schedule, and activities must be tailored to the characteristics of the corresponding work process.

ACAU may establish specific forms or requirements for this type of project.

ABOUT THE APPLICATION

Applications are submitted through the ACAU [application system](#), which requires users to create an account.

Submitting a project application does not guarantee the granting of the tax benefit.

The application form will request:

Information about the applicant:

- Personal data
- Relationship to the applying company

Information and documentation regarding the local company providing the service:

- Company background
- BPS (Social Security Bank) certificate.
- DGI (National Tax Authority) certificate.
- RUT card and ID card (for sole proprietorships).
- ACAU Registration Number
- DGI Form 6906 (Registration Data Inquiry)
- Certificate of Existence, Validity, and Representation.
- Certificate of compliance with Law 16,074 (Workplace Accidents and Occupational Diseases Act) issued by the BSE for the applicant company. If the company has no employees, please submit a certificate of non-compliance, or have a notary public clarify this in a Notarial Certificate of Legal Status and submit it.
- Certificate of No Liens for the applicant company issued by the Public Registry.

At the time of application, the documentation for the domestic company must not be more than 60 calendar days old from its date of issuance or notarial certification.

Information and documentation regarding the foreign company contracting the production service:

- Company background information.
- Documentation proving the company's existence, validity, and legal representation.
- Documentation proving the company's compliance with tax obligations in its country of origin.

In all cases, the documentation must be submitted translated into Spanish by a certified translator and apostilled, if applicable.

The maximum validity period for foreign documentation is 120 calendar days from the date of issuance, unless the documentation itself specifies a different period.

Project information and documentation:

- Production/post-production technical specifications: titles, format, duration, genre.
- Project description, proposed activities, key personnel, and department heads.
- Budget: in the format provided by ACAU.
- Production Plan/Post-Production Plan: in the format provided by ACAU.
- Marketing and distribution plan: detailing estimated or confirmed distribution windows and territories, estimated audience, general project marketing, and festival participation strategy, if applicable.
- Sustainability plan.
- Other documents deemed relevant for the evaluation process.

Contract between the parties (or at least the draft):

- Between the applicant company and the foreign company or companies for the contracted audiovisual production and/or post-production services.
- It must be signed by the legal representatives or authorized agents of each party, who must be identified in the formal documentation requested in the preceding sections.
- It must contain the following information: identification of the parties, services to be contracted, details of activities, duration, execution dates, and contract value.
- It must include ACAU's right to use the name, logos, images, and promotional material of the audiovisual production—in accordance with the owner's plans—for the purpose of promoting Uruguay as a country and as a destination for audiovisual productions.

In the case of joint applications, the contract must be signed by all parties and must clearly state the terms of each party's participation in the project.

If the contract is in another language, it must include a (simple) translation into Spanish.

The following signatures will be accepted on the draft or contract between the parties:

- Handwritten signature: (physical and/or scanned) documents containing handwritten signatures from each of the parties involved and their initials on the pages of the document. In this case, the document must be notarized, and if the application is approved, an apostille will be required when the contract is signed with ACAU.
- Simple digital signature (Art. 5 of Law No. 18,600): This is a signature that can be generated through online platforms that provide traceability services, resulting in a document certifying the date, time, and person(s) who signed the document, which is attached to the original file.
- Advanced digital signature: manners authorized by AGESIC. It shall have the same validity and legal effect as a handwritten signature affixed to a public document or to a private document with notarized signatures.

EVALUATION

If the project is deemed eligible, the applicant company will receive a notification stating that it is moving on to a Technical Committee that will conduct a technical and strategic evaluation.

Projects will be evaluated by the Technical Committee in accordance with the appropriate evaluation matrices.

CONTRIBUTIONS AND OBLIGATIONS

Projects or works that receive support through this call for proposals must comply with the provisions set forth in the “Communication Guidelines for Projects, Works, and Activities Supported by ACAU,” published on the institutional website.

In exchange for the benefit received and with the aim of positioning “Uruguay Audiovisual Tax Credit” internationally as an incentive tool for the export of audiovisual services, the Uruguayan company responsible for the project must ensure the visual presence of “Uruguay Audiovisual Tax Credit”, making it as visible as possible, based on the project’s characteristics and under the following guidelines:

In all cases, it is mandatory to acknowledge the support with the caption “Project filmed in Uruguay” or “Project post-produced in Uruguay” or “Project filmed and post-produced in Uruguay” and the graphic as indicated in the identity manual.

Those captions must appear prominently in the opening and/or closing credits of the work.

Whenever possible, the Uruguayan company responsible for the project must also ensure that the term Uruguay Audiovisual Tax Credit is mentioned in the project’s promotional and advertising materials.

In all cases, ACAU may publicly disclose the amounts of the benefits provided and use clips, photos, logos, names, and other attributes of the projects that received benefits. To this end, ACAU may request promotional materials from the supported audiovisual production, such as short-form audiovisual material for promotional purposes.

AMENDMENTS

ACAU may, for any reason and at any time, amend the documents through “clarifications,” either on its own initiative or in response to clarifications requested by interested parties. The “clarifications” will be published on the ACAU website.

ACCEPTANCE OF THE TERMS AND CONDITIONS

By the mere act of submitting proposals in response to calls for proposals under the Uruguay Audiovisual Tax Credit program, it shall be understood that all applicants acknowledge and accept the terms and conditions set forth in this document and its annexes with no reservations.

QUESTIONS AND CLARIFICATIONS

Inquiries regarding the operation of the program and the application process should be directed to: taxcreditaudiovisual@acau.gub.uy

ACAU may publish people’s inquiries anonymously on its website, so that the relevant information in those responses may aid in the interpretation of these guidelines.