

SERVICES FOR

FILM

PRODUCTION



Uruguay
Audiovisual



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CONTENTS

A world-class filming destination..... 4

THE AUDIOVISUAL SECTOR IN URUGUAY

The booming audiovisual sector in Uruguay 5

Uruguay as a location 9

Filming during the pandemic.....11

Post-production services 12

Editing, color grading, sound, and FX.....12

Uruguayan music in the audiovisual industry.....13

Real benefits for international productions 14

Cash rebate.....14

Zero VAT15

Temporary admission15

Tax agreements.....15

Featured productions.....16

Amazon’s experience in Uruguay 17

WHY URUGUAY?

The safest environment for filming and postproduction in Latin America . 18

Latin America and Caribbean rankings18

Uruguay and Europe rankings19

Free Trade Zones.....19

Relevant institutions in the audiovisual sector in Uruguay..... 21

Public sector21

Private sector.....22

Main film location offices.....23

Audiovisual education in Uruguay.....24

Degree programs and training centers24



A WORLD-CLASS FILMING DESTINATION

Filming in Uruguay is an efficient, attractive option. Few destinations in the world are as versatile and offer such a wide variety of locations within a compact area requiring travel distances no greater than 600 km (370 miles), all along an agile, unobstructed highway system.

Beaches, prairies, rural areas, modern cities, and distinctive Art Nouveau and Art Deco buildings are chosen year after year by demanding international productions to recreate the most diverse places on Earth. As for local castings, the population's noticeable European ancestry has been continually enriched by regional migration, resulting in a wide variety of human talent and looks.

With close-by shooting locations, experienced technicians, and state-of-the-art equipment – and without traffic jams and riots – **filming hours in Uruguay are efficiently spent, reducing production times.**

In this naturally favorable setting, film production services have been expertly provided for over 30 years, allowing a network of highly specialized companies and professionals to develop and meet the most demanding filming and post-production requirements in editing, image and color finishing, special effects, and sound.

Soundproof studios and state-of-the-art equipment complete the wide range of industry services that seek to position Uruguay as the audiovisual hub in the region.

Over the last decade, the country also became a leader in the Latin American digital ecosystem, thanks to strategic investments in connectivity that allowed Uruguay to lead the region in Internet penetration, ICT adoption, and the percentage of companies connected by fiber optic cable.

Historically safe and reliable, Uruguay favors doing business with the world through clear, concrete benefits. In the audiovisual sector, production services provided to foreign companies are exempt from VAT and can receive a cash rebate of up to 25%.



THE BLOOMING AUDIOVISUAL SECTOR IN URUGUAY

The audiovisual production sector in Uruguay is made up of 180 companies that work in audiovisual production and post-production¹. Production services to foreign companies account for the largest share of the sector's revenue.¹

In 2020, exports of audiovisual services exceeded USD 27 million, a figure that would triple in 2021, reaching USD 84 million. Considering total exports, the main destination was the United States – followed by Argentina, Mexico, and Spain.²



Photos:
Carlos Rosasco
courtesy of Musitelli

¹ [Roadmap Audiovisual Sector](#), page 8.

² Source INCAU, Zero VAT applications in 2020.



Photo:
©Carlos Rosasco

Decades of international productions in Uruguay have fostered the development of supporting suppliers, including casting, stage design, catering, and transportation companies – which, even when they work outside the sector, are specialized in dealing with the time and logistical demands of film productions.

Access the Directory of Companies in the sector





There are 1,500 professionals engaged in film production and post-production activities in Uruguay. In addition, 3,000 students are currently being trained in film and audiovisual fields at technical schools and universities across the country.



Photo:
©Musitelli

66% of the Uruguayan population speaks a second language, while 32% is multilingual. The English language is part of the school curriculum in almost all of the country's primary and secondary schools, taught through the Ceibal Plan (One Laptop per Child project).





In 2019, a virtuous ecosystem that had already attracted major productions to the country was reinvigorated by the **Uruguay Audiovisual Program (PUA)**, offering a refund of up to 25% for major international productions fully or partially produced in Uruguay.



Photo:
**Uruguay XXI -
PUA 2020 Launch**

The program served to stimulate the arrival of ambitious film and series productions that were shot and post-produced in the country, including work for platforms such as Amazon, HBO, and Netflix, among others.

The industry went from reporting 24 weeks of content shooting in 2019 to 144 weeks in 2021³. Accumulated averages for shootings of advertising and commercials stand at 130 weeks.

Film industry technicians' wages for content services and co-productions are regulated by the Uruguayan Union of Film and Audiovisual Workers, Technicians, and Professionals (Gremio Cine) and are updated every six months.

Updated wage figures [are available here](#).



URUGUAY AS A LOCATION

All shooting
options at a
maximum distance
of 600 km



Uruguay offers a stunning variety of landscapes at a distance of no more than 600 km (370 miles), from beaches framed by rolling hills to desert dunes and an expansive green countryside.

Set against this vast wilderness, modern urban constructions also abound, where colonial, classical, and Art Nouveau styles intermingle. Montevideo, the country's capital, stands out as one of the best cities in the world to appreciate Art Deco architecture, the perfect backdrop to recreate different periods across the city's numerous scenic possibilities. Uruguay's versatility allows filmmakers to simulate diverse settings such as Old Havana, Paris, London, the Caribbean, Rio de Janeiro, Italy, Ireland, and Berlin, among others.



Photo:
Cabo Polonio, Rocha



Photo:
Panoramic view of Montevideo
©Aguaclara

The short distances between such diverse locations are made even more convenient by an extensive network of fast-moving roads and highways. Uruguay currently boasts the clearest roads in the region.

The country's mild weather – with temperatures around 25°C and 12 hours of daylight in summer – and its location allowing for filming in seasons opposite the northern hemisphere, make it a sought-after option for productions during the northern hemisphere's winter.

Uruguay is also a cosmopolitan country, offering solutions to the most specific and diverse casting needs. A consistent flow of immigration from other parts of Latin America adds diversity to the predominantly Caucasian population, resulting in a wide range of options for casting talent.

The recognized professionalism of Uruguayan technicians, their vast experience in international production services, their command of the English and Portuguese languages, as well as the significant film industry infrastructure in the country⁴, turn the safest and most transparent country in Latin America into a dynamic and convenient film location, chosen by platforms and production companies around the world for productions across a wide range of formats and scales.

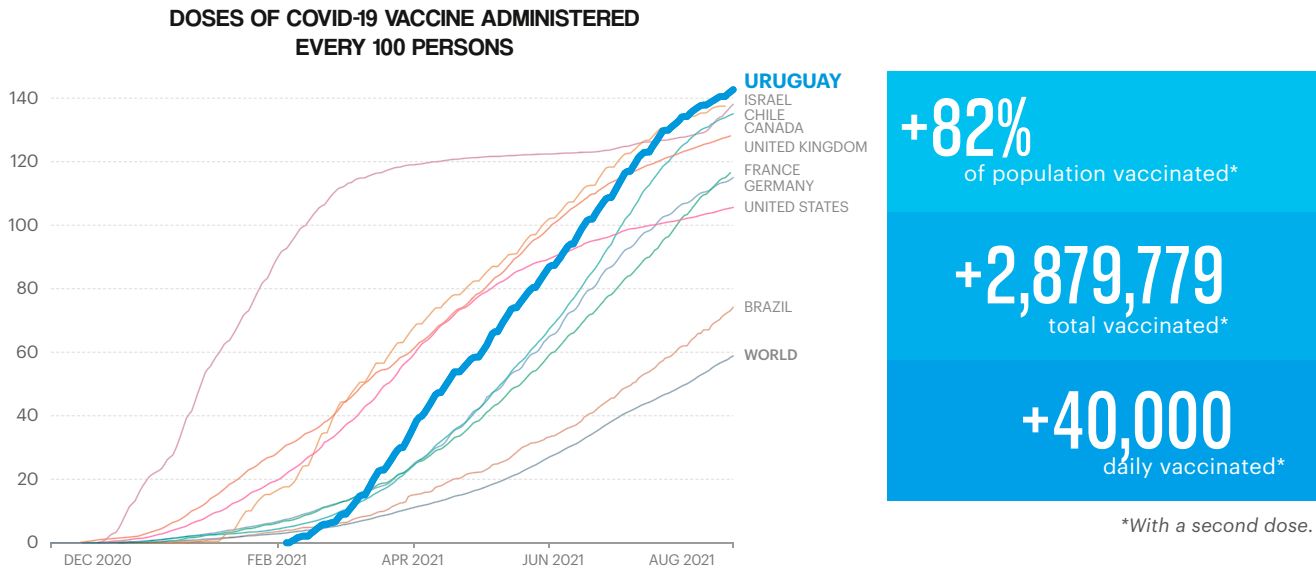


FILMING DURING THE PANDEMIC

A number of films and series available on platforms such as Netflix, Amazon, HBO, and Disney were shot in Uruguay with production and post-production services provided by national companies during the hardest moments of the global COVID-19 pandemic.

The safety and efficiency that characterize the country and the Uruguayan audiovisual industry in particular, was once again demonstrated by the sector's rapid reaction to the COVID-19 pandemic. The industry developed a protocol that allowed Uruguay to be the first country to return to its film sets and meet even the most stringent requirements of international film platforms during the pandemic.

Uruguay is currently among the countries with the highest number of vaccine doses administered per 100 inhabitants, with 82% of its population vaccinated.



Universal Access to Public Health Care and a Healthcare System that withstood the pandemic



One of the countries with the most physicians per 1,000 inhabitants

Source: Our World in Data; monitor.uruguaysevaccuna.gub.uy - MOHP. Average vaccination rates as of June 6, 2022.



SERVICES FOR POST-PRODUCTION

EDITING, COLOR GRADING, SOUND, AND FX

Post-production in Uruguay is an increasingly common option among international production companies, made possible by the progressive specialization of such services in the country and the Zero Vat and cash rebate benefits offered by the **Uruguay Audiovisual Program**.

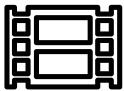
With internationally-recognized professionals that meet the highest technical standards and an industry that benefits from the infrastructure of a regional leader in software and technology, Uruguay offers services across every stage of image and sound post-production.

The country's infrastructure is state-of-the-art, including a post-production center with a direct connection to the TIER III Data Center operated by ANTEL, the country's main telecommunications company. REDUCTO also offers high speed Internet connectivity and an all-in-one solution for high quality services tailored to the needs of audiovisual productions – film, advertising, television, series, music videos, digital, and VFX, among others.



Photo:

**La Mayor Studio - Dolby-certified
5.1 and 7.1 sound mixing studio**



URUGUAYAN MUSIC IN THE AUDIOVISUAL INDUSTRY

The success of Uruguayan singer-songwriter Jorge Drexler – who composed the first Spanish-language track to be nominated for and win an Oscar for best original song in 2005 – is the latest demonstration of the vital role music plays in Uruguay. The country's penchant for creative experimentation, evident across many aspects of Uruguayan society and throughout its history, is reflected in music through the mixture of distinct local rhythms such as candombe, murga, tango, and folklore with international genres including rock & roll, electronic music, jazz, and hip-hop.

Uruguayan music boasts a richness and diversity of styles that is extraordinary given the country's demographics, reflecting the receptive, open-minded, and culturally restless spirit of its population. Regionally, Uruguayan music is recognized for its lyrical depth and poetics, in addition to the singularity and quality of local musical composition and interpretation.

Uruguay's audiovisual industry is able to rely on this thriving local musical scene to create ad hoc musical compositions, adding value to many national and international productions.

Photo:
**Jorge Drexler shoes off
his Oscar**



Photo:
©Diego Rosenblatt



REAL BENEFITS FOR INTERNATIONAL PRODUCTIONS



In addition to the country’s natural advantages and the explosive growth achieved by the industry over the last two decades, the development of the Uruguayan audiovisual production has been aided by a series of benefits designed to attract large international productions: a cash rebate program, a VAT exemption for international productions, and expedited temporary admission of goods entering the country for use in audiovisual productions.

CASH REBATE

The Uruguay Audiovisual Program offers reimbursements of up to 25% on eligible expenses incurred within the country. Rebate recipients must be foreign companies overseeing productions taking place totally or partially within Uruguay that purchase services provided by a local company.

The money is reimbursed directly to the foreign company’s account in its country of origin upon completion of the project. A national production company must be involved in the application and during project follow-up.

Sources of support 2023 / Uruguay Audiovisual Program for international productions:

	RANGE 1	RANGE 2	ADVERTISING
	Production services for feature films, short films, music videos, animations, documentaries, television productions, and international series.		Production services for international advertising
Production expenditure executed in Uruguay	From USD 300,000 to USD 3,000,000	From USD 3,000,000	More than USD 150,000
Reimbursement %	25%	20%	20%
Maximum reimbursement limit on total eligible expense incurred	USD 750,000	USD 1,000,000	USD 100,000
Postproduction expenditure executed in Uruguay	From USD 50,000 to USD 1,000,000	From USD 1,000,000	
Reimbursement %	25%	20%	
Maximum reimbursement limit on total eligible expense incurred	USD 250,000	USD 400,000	

For animation projects, the minimum expenditure amount may be USD 100,00.



For more information on the Cash Rebate:

See terms and conditions for **Uruguay Audiovisual Program / [International Productions](#)**.

See terms and conditions for **Uruguay Audiovisual Program / [International Advertising Productions](#)**.

ZERO VAT

Exemption from VAT, set at 22% in Uruguay, represents a significant benefit for international productions, established by Decree 220/998⁵. This tax exemption applies to production expenses for projects destined for foreign markets but filmed in Uruguay, covering items such as equipment rental, locations, furniture and props, technical hiring, insurance, transportation, catering, lodging costs, and set construction, among others.

The Zero VAT benefit applies to audiovisual content for all types of media distribution services, including TV, OTT, theatrical releases, and others. Commercials and advertising productions are also reached by this benefit.

TEMPORARY ADMISSION

In Uruguay, material goods used for the promotion of cultural activities may enter the country through a streamlined temporary admission process. This includes artistic and cultural goods used in film and audiovisual productions.

Through this differential system – and for a period of 90 days – those goods required for filming which cannot be otherwise obtained in the country may enter through a simplified procedure and without paying taxes.

TAX AGREEMENTS

Uruguay has 36 standing agreements that eliminate double taxation between parties with respect to income and wealth taxes, guaranteeing non-discrimination in taxation.

The main purpose of such agreements is to avoid double taxation on income earned in any of the participating countries. Some of these agreements also provide for the exchange of tax information.

See more details on international agreements signed by Uruguay [here](#).

FEATURED PRODUCTIONS

⁵ More information: <https://www.impo.com.uy/bases/decretos/220-1998>



In recent years, Uruguay has become the destination of choice for many international film productions. Film and series projects continue to choose Uruguayan locations and production companies.



Photo:
Amsterdam -
Cimarrón Cine

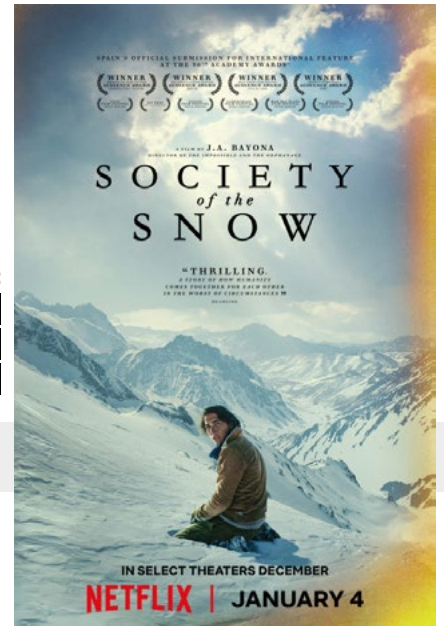


Photo:
Society of
the snow -
Cimarrón Cine



Photo:
Choqued -
Cimarrón Cine





AMAZON'S EXPERIENCE IN URUGUAY

Between 2020 and 2021, Amazon chose Uruguay to film several of its projects, including the series September Mornings and The President, as well as the feature films Verdict and [Uncoupled In Rio](#).



The country has the necessary infrastructure to attract the series, the people, and the talent. It was the best option, and we're very happy because everything turned out so well.

In Uruguay, we found everything: Rio de Janeiro, São Paulo, and other parts of Brazil. For other projects, we found locations that are beautiful and will look great on screen.



Tax refunds in Uruguay are competitive and very attractive, because bureaucracy is minimal. In many countries we have to go through many bureaucratic steps to receive those rebates, but here it was quite accessible. That's a great advantage.

says

Ana Toro, Head of Physical
Production, EU & LATAM Scripted
Originals - Amazon Studios



Photos:

Uncoupled in Rio -

Salado Media

Verdict - Cimarrón Cine



THE SAFEST ENVIRONMENT FOR FILMING AND POSTPRODUCTION IN LATIN AMERICA

LATIN AMERICA AND CARIBBEAN RANKINGS

To film and postproduce in Uruguay is to do so in a safe and reliable country, with outstanding structural conditions for business development, coupled with advantages and incentives tailored to the needs of the audiovisual industry.

According to the main rankings in the region, Uruguay is a highly reliable country in which to do business, with a favorable business climate and social stability. Uruguay tops rankings in Latin America and the Caribbean for democratic quality, low perception of corruption, and the protection of civil liberties.

Uruguay #1 in LAC



Democracy Index

Economist Intelligence Unit, 2022



Rule of Law Index

World Justice Project, 2022



Low Corruption

Transparency International, 2022



Social Mobility Index

World Economic Forum, 2020



Civil Liberties

Freedom House, 2023



E-Government Development Index

United Nations, 2022

Compared to European countries, Uruguay also ranks favorably in these indicators.



URUGUAY & EUROPE RANKING

Foreign investments receive the same legal treatment as domestic investments, with no restrictions on the repatriation of capital or profits nor limitation on operations in foreign currency.

 Democracy Index	 Rule of Law	 Low Corruption	 Civil Liberties	 E-Government Development	 Press Freedom
Norway Iceland Sweden Finland Denmark Ireland Netherlands Switzerland Luxembourg Germany Uruguay #15 United Kingdom Austria Spain France Portugal Italy Malta Cyprus Belgium Greece Türkiye <small>Source: Economist Intelligence Unit</small>	Denmark Norway Finland Sweden Netherlands Germany Austria Estonia United Kingdom Belgium Czech Republic Spain France Uruguay #22 Portugal Slovenia Italy Poland Romania Croatia Greece Bulgaria <small>Source: World Justice Project</small>	Denmark Finland Sweden Switzerland Norway Netherlands Germany Luxembourg United Kingdom Austria Belgium Estonia Iceland Ireland Uruguay #21 France Spain Portugal Lithuania Slovenia Cyprus Latvia <small>Source: Transparency International</small>	Sweden Norway Finland Netherlands #3 Uruguay #3 Denmark Luxembourg Ireland Switzerland Portugal Belgium Slovenia Estonia Germany Iceland Cyprus San Marino Andorra United Kingdom Austria Czech Republic Spain <small>Source: Freedom House</small>	Denmark Estonia Finland Sweden United Kingdom Netherlands Iceland Norway Austria Switzerland Spain France Lithuania Malta Slovenia Poland Germany Uruguay #26 Ireland Liechtenstein Luxembourg Portugal <small>Source: United Nations</small>	Norway Finland Sweden Denmark Netherlands Portugal Switzerland Belgium Ireland Germany Estonia Iceland Austria Uruguay #18 Luxembourg Latvia Liechtenstein Cyprus Lithuania Spain United Kingdom France <small>Source: Reporters Without Borders</small>

FREE TRADE ZONES

Free trade zones (duty-free zones) are part of a set of policies aimed at encouraging investment in the country, which also include the Investment Promotion and Protection Law, the Free Port and Free Airport regime, the Public-Private Participation Law (PPP), and the Industrial Parks Law, among others.

The first two free trade zones in Uruguay were established in 1923 by Law No. 7,593. Any type of activity can be carried out in these areas, whether it be commercial, industrial or service-related – creating a unique opportunity for those looking to set up businesses providing post-production services.



The activities of free trade zone operators are exempt from all national taxes – current or future – and have the following benefits:

- // Exemption from Corporate Income Tax (IRAE), Wealth Tax (IP), and any other national tax.
- // Tax exemption on dividends paid to shareholders domiciled abroad.
- // Option to hire foreign personnel (representing up to 25% of total payroll) to be exempted from social security contributions in Uruguay.
- // Sales and purchases of goods and services abroad are not subject to Value Added Tax (VAT), nor are sales and services rendered within the free trade zone.
- // Goods traded between free trade zones and the rest of the world are exempt from customs duties.



RELEVANT INSTITUTIONS IN THE AUDIOVISUAL SECTOR IN URUGUAY

PUBLIC SECTOR



Agencia del Cine
y el Audiovisual
del Uruguay

Uruguay Film and Audiovisual Agency - ACAU

ACAUI is the institution responsible for designing national audiovisual public policies. It is in charge of promoting the production, co-production, distribution and exhibition of Uruguayan films and audiovisuals, as well as their international projection, the training of professionals and the promotion of film culture and of our audiovisual heritage. It is member of CAACI (Conferencia de Autoridades Audiovisuales y Cinematográficas de Iberoamérica), Ibermedia, and RECAM (Reunión Especializada de Autoridades Cinematográficas) of MERCOSUR. It manages the Fund for Film and Audiovisual Promotion as well as the Uruguay Audiovisual Program.

acaui.gub.uy 



Investment, Export and Country Brand Promotion Agency - Uruguay XXI

This agency works to strengthen the export capacity and competitiveness of Uruguayan companies, promote the country as an attractive destination for productive investments and boost the Uruguay Country Brand in the world.

uruguayxxi.gub.uy 



PRIVATE SECTOR



Film Producers and Directors Association - ASOPROD

ASOPROD coordinates and encourages actions designed to defend and promote film and audiovisual production in Uruguay. It is a member of FIPCA and founder of FEDALA.

asoprod.org.uy



Chamber of Advertising Production Companies - CEPPU

CEPPU brings together all of the advertising production companies in the country to promote industry dialogue, the implementation of best practices, and the promotion of projects beneficial to the sector. It represents the sector before public and private entities and encourages relationships between members to foster the development of the sector in Uruguay.



GREMIO CINE

AUC-GREMIOCINE is the union that represents technical and professional film and audiovisual workers in Uruguay.

gremiocine.blogspot.com



Uruguayan Actors Society - SUA

SUA is a national trade union organization, founded on February 23, 1941, to advocate for the professionalization and defense of workers' rights, both in live shows and in shows produced with any type of technical support. SUA is a member of the Executive Committee of the Latin American Actors Federation.

sua.org.uy



MAIN LOCATION OFFICES



Montevideo Audiovisual

An Audiovisual Management and Promotion Unit under the Department of Culture of the City of Montevideo, it handles filming permits for film, television, and advertising shoots that take place within the city. It supports the audiovisual sector through various funds and programs. It promotes the dissemination of quality audiovisual content by supporting national and international festivals and exhibitions in the city, as well as organizing exhibitions in the Department of Montevideo. It manages the Montevideo Audiovisual Partner and Montevideo Filma funds.

mvdaudiovisual.montevideo.gub.uy



Canelones Locations

Under the General Directorate of Culture for the Municipality of Canelones, this central authority coordinates all matters involving the audiovisual sector in the department of Canelones. It is responsible for advising and authorizing film and photographic campaigns shot in public spaces within Canelones.

imcanelones.gub.uy



Audiovisual Services Office Maldonado

This agency provides support for location scouting in the Department of Maldonado, offering information on location characteristics and applicable regulations and rates, among other activities related to the audiovisual sector.

maldonado.gub.uy



Film Locations Office - Colonia

This office operates within the local Directorate of Tourism and is responsible for coordinating all matters concerning the use of public spaces and locations throughout the Department of Colonia for audiovisual productions, including photographic productions, filming for advertising, movies, etc.

colonia.gub.uy



Salto Audiovisual Desk (MAS)

This central desk is a department-wide coordinating agency and a space for inter-institutional work to promote the development of audiovisual activity in Salto and the region. Through MAS, diverse audiovisual projects are managed in Salto and the surrounding area.

mesaaudiovisualesalto 

AUDIOVISUAL EDUCATION IN URUGUAY

Uruguay offers a wide array of educational opportunities in the audiovisual sector, further expanded in 2021 through an agreement between the IADB and the New York Film Academy to promote the specialization of Uruguayan professionals in the field. Training includes use of the Movie Magic Scheduling and Movie Magic Budgeting software tools.

DEGREE PROGRAMS AND TRAINING CENTERS



Bachelor's Degree in Audiovisual Language and Media

National School of Fine Arts at the University of the Republic [\[+\]](#)



Bachelor's Degree in Audiovisual Communication and Audiovisual Production Diploma

ORT University [\[+\]](#)



Bachelor's Degree in Audiovisual Engineering

Bachelor's Degree in Audiovisual Engineering [\[+\]](#)



Bachelor's Degree in Film & TV

University of Montevideo [\[+\]](#)



Audiovisual Production and Technology

Uruguay Campus Films [\[+\]](#)



CAMPUS

Workshops for audiovisual and digital production, 3D ART, and POST & VFX

Animation Campus [\[+\]](#)



Post Production & Visual Effects

A+, School of Visual Arts [\[+\]](#)



Filmmaking, Audiovisual Art, Photography and Camera diplomas, Art Direction

Uruguay Film School [\[+\]](#)



Courses in Audiovisual Editing and Post-production, Sound Design, and Digital Photography

BIOS Institute [\[+\]](#)



Filmmaking diploma, audiovisual production, and director's assistant workshops

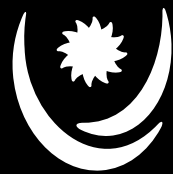
DODECÁ [\[+\]](#)



Audiovisual Technician Diploma and technical, tertiary-level training in film production, set design, and screenwriting

Technical University of Uruguay - UTU [\[+\]](#)

Find more information about Uruguay's audiovisual sector at Uruguayaudiovisual.com



Uruguay XXI

INVESTMENT, EXPORT AND COUNTRY
BRAND PROMOTION AGENCY

Uruguayaudiovisual.com

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exportaciones@uruguayxxi.gub.uy

