

# Creative Industries

Montevideo offers ideal conditions for many diverse kinds of projects, whether audiovisual, musical, editorial, design or architectural.

[invertir.montevideo.gub.uy](http://invertir.montevideo.gub.uy)

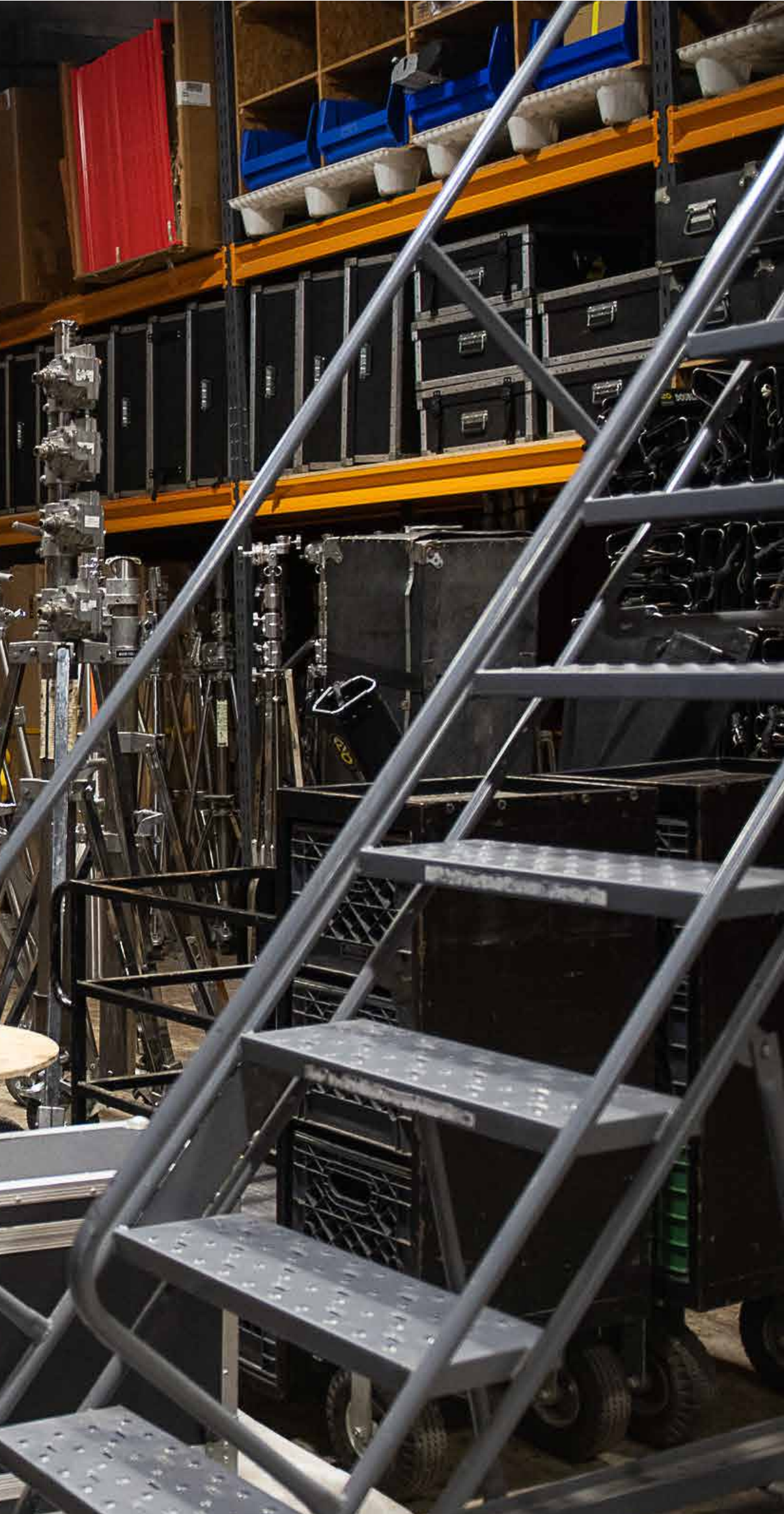


Invest in  
Montevideo

# Why Montevideo?

- Montevideo is the ideal setting for a diverse multitude of projects, whether audiovisual, musical, editorial, design or architectural.
- A diverse offering of locations.
- Highly specialized technical providers and state-of-the-art equipment.
- Fast permitting.
- Tax incentives.





# Audiovisual Sector Incentives

The audiovisual industry is supported by Law No. 18,284 of 2008, whose main objective is the creation of the Film and Audiovisual Institute of Uruguay (ICAU) and the Film and Audiovisual Development Fund. Additionally, this law empowers the Executive Branch to issue exemptions from customs duties and taxes on activities in the sector.

Uruguay created its own sectoral brand, Uruguay Audiovisual, with the purpose of positioning the country as an attractive destination for high-quality productions and filming projects, as well as to promote national productions, in addition to the advantages and technical and creative capabilities of Uruguayan talent in the international arena.

As part of this program, Uruguay has implemented a series of incentives through the Uruguay Audiovisual Program (PUA) to promote productions and co-productions in the country, mainly through tax exemptions. The main tax incentives are:

**Cash Rebate:** It is a refund scheme associated with expenses incurred in international productions (feature films, short films, video clips, animations, documentaries, television series and new formats for distribution on digital platforms) and international audiovisual advertising filmed in Uruguay, as well as for national productions.

**IVA Cero:** This incentive is regulated by Decree 220/998, which exempts the payment of Value Added Tax (VAT) of 22% associated with production expenses of audiovisual projects filmed in Uruguay for use abroad. The list of services covered by this exemption is extensive: rental of equipment, locations, furniture and props, the hiring of technicians, insurance, transportation, catering, hotel costs and set construction, among others.

Additionally, there is a series of important non-fiscal incentives, including the following:

- Fast permit issuance
- State-of-the-art equipment
- Quick temporary admission for equipment and products
- Seasoned professionals
- Excellent art directors
- Mixing and mastering services
- Image rights at competitive prices
- Diversity of locations within walking distance and offering logistical accessibility

During 2020, in the midst of a global pandemic, Uruguay was the first country to reopen its filming sets, after coordinated work between the associations of audiovisual and advertising producers, the workers' union and the health authorities. This enabled international productions from Netflix and Amazon to choose Montevideo for their shoots.



## Related Institutions

- [Association of Vendors for the Audiovisual Industry \(Aprove\)](#)
- [Association of Film Producers and Directors of Uruguay \(Asoprod\)](#)
- [Audiovisual Chamber of Uruguay](#)
- [Film and Audiovisual Institute \(ICAU\)](#)
- [Locaciones Montevideo \(Montevideo Locations\)](#)
- [Uruguay Audiovisual Program](#)
- [Montevideo Audiovisual](#)



# Economic Characteristics of the Audiovisual Sector

It is estimated that there are 460 companies in the audiovisual sector (BPS, 2019) in Uruguay, the majority of which are micro-enterprises. Eighty-eight percent of them are dedicated to the production of movies, series and programs; 8% to post-production and the remaining 4% to exhibition (theaters and film distributors).

The sector employs some 1,500 people directly (ECH-INE, 2019), and it is estimated that another 3,500 are employed indirectly. If advertising agencies are included, the employment figure climbs to 6,700 (ECH-INE, 2019). Project-based recruitment is a widespread practice in this sector, so there is a substantial proportion of freelance workers, as evidenced by the over 1,000 micro-enterprises in the sector with a single employee.

The audiovisual industry is of significant importance for countries due to its potential for promoting their image and generating important economic externalities by boosting other sectors of activity (catering services, accommodation, transport, clothing, equipment, etc.).



# Opportunity: Area of the Former Mercado Modelo (Modelo Market)

The Municipality of Montevideo owns a six-hectare plot of land in the area where Mercado Modelo used to be located. This land has a high potential for transformation and revitalization of an area that is strategically located in Montevideo and boasts excellent connectivity.

To materialize this opportunity, the Municipality of Montevideo, together with other actors and the community, have developed a plan: the Urban Renewal Project for the Mercado Modelo Area (Pruemm).

In addition to the planning guidelines, the Pruemm establishes that the land owned by the Municipality be used for the creation of public spaces and the consolidation of a residential urban fabric; it also encourages the implementation of activities focused on creativity and innovation. The central bay of the former Mercado Modelo stands as an ideal space for establishing audiovisual and post-production studios.

LINK:

[www.montevideo.gub.uy/areas-tematicas/planificacion/ordenamiento-territorial/proyecto-para-el-barrio-modelo](http://www.montevideo.gub.uy/areas-tematicas/planificacion/ordenamiento-territorial/proyecto-para-el-barrio-modelo)

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