

**PROGRAMA URUGUAY  
AUDIOVISUAL (PUA)**

**CASH REBATE – PRODUCTION AND  
POST-PRODUCTION**

**INTERNATIONAL AUDIOVISUAL  
PRODUCTION**

**2024 CALL**

**ACA:AU**



## 2024 CALL - TERMS & CONDITIONS

These Terms & Conditions shall rule, along with the document “Guidelines for the submission of final report, expense accountability report, resource reallocation request and audit report”, the call for international audiovisual production services in Uruguay, for their production and/or post-production stages.

Inquiries on application shall be made at [pua.internacional@acau.gub.uy](mailto:pua.internacional@acau.gub.uy).

### WHAT KIND OF PROJECTS ARE WE SEEKING TO FUND?

“Cash rebate line - production and post-production: international audiovisual productions” aims to foster foreign audiovisual productions entirely or partly made in Uruguay, by attracting the sales of production and/or co-production services of feature films, short films, videoclips, animation, documentaries, series and TV formats. Other audiovisual productions not listed herein shall be assessed by ACAU.

Projects including agreements that guarantee the participation of Uruguayan production companies in the intellectual property shall be accepted as long as the majority share is foreign and the project does not meet the requirements to be considered a national production. “Participation in the intellectual property” is understood as the participation in the income resulting from the commercial exploitation rights of the audiovisual piece.

### WHO MAY APPLY FOR THIS CALL?

Applicants may be natural persons in business activity (holders of single-member companies) or legal entities (PLCs, LLCs, Simplified Stock Companies, Cooperatives and other partnerships) of private law, based permanently in Uruguay, legally incorporated, which have been doing business in the audiovisual industry in Uruguay for at least 12 months<sup>1</sup> and are not directly or indirectly holders or partners with a holder of audiovisual communication services, and which hold an agreement with a foreign company to provide production services of an audiovisual piece to be partly or entirely developed in the Uruguayan territory. Applying companies shall be responsible before ACAU for the development of the project and the accountability of its expenses, and shall be registered in and in good standing with their obligations towards ACAU.

Applications may be submitted by the legal representative (or by proxy) of the applying company with their own username onto the application system, or by a technical representative appointed by them for such purpose.

This technical representative shall be an individual appointed by the legal representative of the applying company and shall be responsible before ACAU for the project’s application and technical follow-up. To this end, they shall submit a power of attorney or note signed by the legal representative of the applying company entitling them to submit and follow up the application on its behalf and to communicate with ACAU via its username (see specifications for agreement signature below).

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<sup>1</sup>ACAUI may as well assess requests for exceptional consideration of applicants if they are Uruguayan professionals with some experience in the industry (and are not simultaneously participating in any legal way whatsoever) but under 12 months of business as legal entities, provided they meet all other requirements and prove their experience, or in the cases of entities changing their company type but not their members.

Aiming to promote the participation of small companies in high-end projects, the joint application of two or more national enterprises interested in providing joint production/post-production services shall be accepted. In such case, the application must be jointly made by all the interested companies. All applying companies shall share responsibility before PUA for the development of the project. This notwithstanding, only one of them shall be appointed as the responsible party for contacting ACAU on the project's concerns.

The joint application may be made by natural persons with permanent residency in Uruguay or legal entities based permanently in Uruguay, legally incorporated, which have been doing business in the audiovisual industry in Uruguay for at least 12 months and are not directly or indirectly holders or partners with a holder of audiovisual communication services, and which hold an agreement with a foreign company for the provision of production services of an audiovisual piece to be partly or entirely developed in the Uruguayan territory.

Joint applications made by a group of companies shall prove their joint professional activity by submitting an agreement signed between the different involved parties, which shall specify the participation share in this program assigned to each party. The agreement shall be signed by the legal representatives of each national company involved and by the foreign company.

#### **WHAT IS THE GRANT PROVIDED BY CASH REBATE - PRODUCTION AND POST-PRODUCTION: INTERNATIONAL PRODUCTIONS?**

The grant provided herein consists in the rebate of a given percentage of the global budget of a project, with a cap depending on the category of the applying project, as provided in the tables below.

#### **Minimum expense on eligible costs spent in Uruguay and rebate cap for each project category:**

<b>Minimum project amount<sup>2</sup></b>	<b>% PUA Rebate</b>	<b>Rebate Cap</b>
From USD 300,000 to USD 3,000,000	25%	USD 750,000
Over USD 3,000,000	20%	USD 1,000,000

#### **Minimum expense on eligible costs spent in Uruguay and rebate cap for each project category, only applicable to projects applying for post-production stage:**

<b>Minimum project amount</b>	<b>% PUA Rebate</b>	<b>Rebate Cap</b>
From USD 50,000 to USD 1,000,000	25%	USD 250,000
Over USD 1,000,000	20%	USD 400,000

For projects with Uruguayan (duly credited) head director and/or scriptwriter, an additional amount shall be added to the corresponding rebate, subject to the expenses: 5% of the corresponding rebate for feature films and 3% of the corresponding rebate for series with 10% to 30% of episodes by Uruguayan head director/s and/or scriptwriter/s, 5% for series with 30% to 50% of episodes by Uruguayan head director/s and/or

<sup>2</sup>For animation projects, the minimum expense shall be one hundred thousand US dollars (USD 100,000).

scriptwriter/s and 10% for those with over 50% episodes by Uruguayan head director/s and/or scriptwriter/s. In all cases, such amounts shall be considered extras, even if the corresponding rebate already reaches the cap set for the category.

The beneficiaries of the funds awarded by this call shall be foreign legal entities responsible for the audiovisual production that have a production service agreement signed with the national applying company.<sup>3</sup>

### **What is considered an eligible project?**

The *eligible project* shall consist solely of the pre-production, production and/or post-production activities to be carried out in Uruguayan territory, between the initial and final project dates and performed by Uruguayan citizens who are natural persons with permanent residency in Uruguay and/or legal entities based in Uruguay.

The project may also entail other production costs to be spent in Uruguay and/or abroad, not to be considered by the PUA, even if they are part of the project's production or post-production plan.

### **How to calculate the global budget of the applied project?**

The global budget of the applied project consists of the total of all the eligible costs included in the budget form, corresponding to the pre-production, production and/or post-production activities to be carried out in Uruguayan territory, as described above. Said amount, in nominal figures, taxes not included, shall be considered the total eligible amount of the applied project and shall reach the minimum amount provided in the tables mentioned above.

### **What are the initial and final dates of the applied project?**

The initial and final dates of the applied project shall be those stated in the application, which include the pre-production, production and/or post-production activities to be considered.

Projects which have already begun some of their activities prior to their application to the PUA may include costs incurred up to 30 days before the application or initial date (whichever comes first).

The initial and final dates of the applied project shall comply with the maximum implementation term as established in these Terms & Conditions in the "Project Implementation" item.

The application date shall be the date when the applicant duly submits all the corresponding documents required herein, with no observations made.

The applied activities shall begin to be carried out within a maximum of 6 months after the approval of the project. The complete execution of said activities shall take no longer than 18 months for production and post-production projects and 12 months for single-stage projects. For animations, the maximum execution time shall extend to 24 months. Upon prior request to ACAU, project terms shall be extendable for up to three months by virtue of justified reasons duly submitted prior to the project's agreed final date for ACAU's consideration.

Project applications for production stages shall not be accepted in cases of projects having already concluded their shooting in Uruguay.

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<sup>3</sup> Production agreements shall be made between individuals who are formally and materially independent. Therefore, applications of projects in which the partnership integration of the local co-production company is identical with the foreign co-producing company shall not be accepted.

**Specifications about projects and rebate cap:**

Projects may include the stages of production and post-production in a single application or may as well submit two separate applications (one for each stage) as long as they each reach the minimum amount required, in which case the total rebate for both stages shall not exceed the USD 1,000,000 cap. In case the applications are submitted to different calls, the cap established in the latest call shall be considered as the overall rebate cap for both.

In exceptional cases, and duly justified, requests for increased rebate amounts shall be considered for projects which have already begun their activities, as long as they involve an increase in shooting days or post-production activities, provided there are sufficient resources left available for the same call of the previously approved project. Requests for such increases for already approved projects do not require a minimum eligible cost to be considered. They shall be submitted prior to the beginning of the activities corresponding to the project. They may be requested only once per stage. Total rebate (rebate amount previously approved for the project + increased rebate amount) shall not exceed the rebate cap set for the corresponding category in the corresponding call.

## WHICH ARE THE ELIGIBLE COSTS?

The following costs may be considered to calculate the total amount of the applied project (eligible amount):

- Specialized activities related to audiovisual production, including art and technical services<sup>4</sup>.
- Direction<sup>5</sup>, executive production<sup>6</sup>, scriptwriter and cast fees for Uruguayan natural persons with permanent residency in Uruguay.
- Fees of crew members from all areas (direction, production, locations, art, costume design, camera, lights, grips and sound).
- Post-production, animation and VFX technicians' fees.
- External services of sound recording and post-production, general post-production services.
- Shooting expenses in Uruguayan territory: transportation, meals, field production, locations.
- Art and technical production expenses: rental of technical equipment and material, purchase of production and/or post-production material of exclusive and essential use or consumables.
- Make-up, wardrobe, scenery and setup expenses.
- Tickets and accommodations of persons related to the applied project as long as acquired to a national company and reported according to the Accounting Guidelines.
- Per diems of persons related to the applied projects and expenses resulting from the rental of locations, stage vehicles and animals, duly reported as provided by the Accounting Guidelines.
- Still photographer (service provided for the applied audiovisual project).
- Uruguayan authors' copyright fees.
- Purchase of image rights and audiovisual archive in Uruguay.
- Other production expenses on national territory considered acceptable by ACAU.
- Expenses derived from practices to increase sustainability during the shooting.

## WHICH COSTS SHALL NOT BE CONSIDERED?

Costs derived from activities which are not directly related to the production of the applied project shall not be considered, being the following explicitly excluded:

- Development activities.
- Distribution and marketing activities.
- Production financing and external insurance costs.

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<sup>4</sup> In compliance with arbitral award corresponding to the Wages Council group 18, click [here](#)

<sup>5</sup>For the cast, see arbitral awards, group 18: [here](#). Up to 30% of wages of the applying company's permanent staff, specific technical and creative production and post-production staff (maintenance, security, administration, executive, secretaries and transportation not included) may be included in the project's costs, provided their participation in the project is duly credited, they are duly registered in the Social Security Bank (BPS) as company's staff and their wages during the project have not been increased with respect to the wages three months before the project. For technical/art roles of animation or post-production categories, this corresponds to 50%.

<sup>6</sup> The fees corresponding to the executive production category shall not exceed 5% of the total eligible costs of the applied project. Should the applicant be a single-member company, they shall not be entitled to submit receipts for technical production services.

- Costs of companies' operations, infrastructure, offices, equipment, personal transportation and permanent staff, except as provided by the eligible costs above, and any other resource purchased or recruitment made prior to the execution of the project.
- Property, vehicles, civil and construction works not to be used off during the execution of the project; personal financial investments of any of the project's participants such as term deposits, mutual funds, stock acquisition or debt payoff.
- Purchase of international image rights and audiovisual archive.
- Service fee of the local company conducting the application.
- Contingencies.

## WHAT IS THE EXECUTION PROCESS LIKE?

### APPLICATION:

This is an “open window” call, available from July 23<sup>rd</sup>, 2024, and for as long as there are available funds to be allotted.

Project applications shall be submitted onto the ACAU online application system, filling in the application form and attaching all required documents therein. Applications shall include the following:

1. **Project application documentation, according to the format template provided by ACAU:**
  - **Complete application form.**
  - **Project’s budget:** In the format provided by the program (indicating eligible and non-eligible costs). Given that the spreadsheet automatically calculates the rebate, it shall not be modified or unblocked (names of categories or percentages, etc.) It shall be completed following the tutorial on the first page of the spreadsheet.
  - **Production/post-production plan:** In the format provided by the program. It shall be completed following the tutorial on the form. Remember to upload the name of the project and the information required.
  - **Marketing and distribution plan:** It shall include the estimated and confirmed distribution window periods and territories, estimated audience, general marketing of the project and festival participation strategy, if any.
  - **Annexes** (other attachments required in the form).
  
2. **Documents from the applying company, whose originals shall be provided upon ACAU’s request at any time:**
  - **For single-member companies:** Single Taxpayer Number (hereinafter RUT) card and ID.
  - **For legal entities:** Certificate of good standing (hereinafter CEVR) issued by Notary Public. This is a notarial document which certifies the existence of a business partnership, its validity before the competent authorities, the total of its legal representatives and its capacities and mode of business. The notarial documents submitted may not be issued earlier than 60 days prior to the application. Documents issued earlier shall be updated by notarial certification so that they meet the requirement above. ACAU provides a [note template](#) to be attached thereto so as to extend their term indefinitely or until modifications are made to the partnership representation structure, which shall be duly communicated to ACAU. The Notary Public issuing the CEVR shall attach this note thereto and duly certify the signatures of the individuals present.
  
3. **Documents from the foreign company, whose originals shall be provided upon ACAU’s request at any time (in case of intermediary companies, documents from all parties shall be requested):**
  - Valid documentation showing the beneficiary company’s good standing in its country of origin. Only in cases where a Certificate of Good Standing does not exist in the country of origin, a notarial certification shall be accepted, as long as it establishes the identification of the legal representative, type of company, headquarters, name and the company’s good standing.



**4. Production service agreement or draft<sup>7</sup>:** between the applying company, the foreign company and the intermediary companies, if any. The agreement/draft shall include all project information (identification of the parties, services to be hired, duration, implementation dates, amounts involved) and be signed by the legal representative or proxy (via a special power of attorney) of each party. The legal representative or proxy shall be specified in the documentation related to items 2 and 3. If the agreement is physically signed by all the parties in Uruguay, a notarial certification of the signatures shall be included. In case of joint applications: an agreement signed by the parties including clear specifications of the terms and condition of each participation in the project.

#### **About the required documentation:**

All documents submitted to ACAU (agreements, etc.) shall be accepted with:

- Physical signature: documents (in paper and/or scanned) with handwritten full signatures of all parties and their initials on each page.
- Simple digital signature (under Section 5 of Law 18600): the signature which may be managed through Internet platforms which provide their traceability and result in a document certifying the date, time and signatory attached to the original file being signed.
- Advanced digital signature: any form under the provisions of the Government Agency of Electronics, Information and Knowledge (hereinafter AGESIC). Such signature shall be as valid as a handwritten signature on public documents or private documents with certification by Notary Public.

The parties shall explicitly state the use of digital signature as valid in the agreements to be considered valid by ACAU.

The documents in foreign language shall be submitted with their sworn translation into Spanish attached thereto, or concordance certificate if translated abroad. Such documentation shall be also requested at the moment of signing the agreement in case the project is selected. In case a draft agreement was submitted in the application, the final version with the foreign company shall be submitted on signature of the agreement.

#### **EVALUATION:**

The evaluation process shall be structured in two stages:<sup>8</sup>

##### **Stage 1: Eligibility (up to 10 business days)**

The ACAU technical team shall verify compliance with the application requirements.

##### **In this stage, projects shall be considered:**

**Eligible:** all required documents are submitted and requirements complied with, with no more than 3 observations according to the following dispositions.

**Non-eligible:** when at least 4 of the following items are observed:

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<sup>7</sup> In case the project is selected, upon signature with ACAU, the agreement between both companies shall be submitted, duly translated and legalized through apostille, if necessary. If the agreement is physically signed by all the parties in Uruguay, a notarial certification of the signatures shall be included.

<sup>8</sup> Time periods for evaluation and approval are approximate, illustrative, and subject to operational availability.

- The applying company does not comply with the requirements included in the section “Who may apply for this call?” in these Terms & Conditions.
- The application has not been made by the company’s legal representative or proxy, or by the technical representative appointed by the legal representative.
- The applying company and/or technical representative are not registered in ACAU’s Film & Audiovisual Registry.
- The RUT or CEVR card do not correspond to the applying company.
- The attached CEVR/Letter has expired.
- The documents of the foreign company do not include the requested information, were issued earlier than 120 days prior to the application or do not include sworn translation and/or concordance certificate if translated abroad.
- An agreement/draft signed by the legal representatives or proxies of the Uruguayan and foreign company, in accordance with the documentation specified in items 2 and 3, has not been submitted.
- The activities included in the application are not carried out by the hired service.
- The budget of the applied project is higher than the sales value established in the agreement.
- The implementation time period for the applicant’s project is out of the valid period included in the co-production agreement.
- The project’s implementation time period exceeds the maximum term allowed in the Terms & Conditions or does not correspond with the information provided in the production and/or post-production plan.
- The project's budget form shows alterations (compared with the original annexed template sheet provided by the Terms & Conditions).
- The eligible expenses have no direct relation with the activities included in the production and/or post-production plan.
- The crew and cast wages do not respect the minimum wages established for each role (if such criterion is applied as a general rule; not in the case of specific errors).
- The amount allotted to the executive production category exceeds 5% of the total eligible value.
- The technical/art team included in the form and/or agreements are not related to the budget of the submitted project.
- The form does not include details regarding team leads to be hired.
- A marketing/distribution plan has not been submitted.

Projects that receive 1 to 3 observations related to items on the previous list shall be considered eligible as long as the observations are remediated within 10 business days after notice has been served by ACAU; upon expiration of such period, the project shall be considered non-eligible.

The projects finally considered non-eligible are entitled to apply again in the same call or other future calls.

The projects finally considered eligible shall proceed to the technical & strategic assessment stage.

**Stage 2: Technical & strategic assessment (up to 10 business days) applied to all eligible projects:**

The projects considered eligible shall proceed to the technical & strategic assessment stage, which shall be conducted by 3 technical representatives appointed by ACAU<sup>9</sup>, based on the following criteria:

<b>PROJECT'S POTENTIAL IMPACT ON THE NATIONAL AUDIOVISUAL INDUSTRY AND RELATED INDUSTRIES (50%)<sup>10</sup></b>
Direct impact potential on the audiovisual industry.
Employment generation according to qualification levels and relation with the audiovisual value chain.
Potential impact on related industries (food, transportation, accommodations, among others). *
Contribution to visibility and promotion of the country as an international audiovisual destination.
Finalization set to be done in Uruguay. *
Introduction of sustainable practices to the audiovisual industry.
<b>ECONOMIC AND TECHNICAL VIABILITY AND PROJECT COHERENCE (25%)</b>
Project viability regarding scale, budget, financial plan and proposed time schedule.
Coherence considering project objectives, activities and results, according to production plan, distribution and marketing plan.
<b>BACKGROUND OF THE PARTICIPATING COMPANIES AND THE MANAGEMENT TEAM (20%) (25%)</b>
Background of the Uruguayan company.
Background of the foreign company.
Specific work team of the applicant's project.
<b>INCLUSION OF NATIONAL TALENT (URUGUAYAN DIRECTOR/SCRIPTWRITER) IN THE PROJECT (5%)</b>
Inclusion of Uruguayan director or scriptwriter in the project. *
Inclusion of Uruguayan actors in main or supporting characters, inclusion of team managers or relevant roles in the main project's credits. *

Projects under 60 % shall be rejected, while those over 75% shall be directly approved on this stage.

Only projects that scored between 60 and 75 in the technical assessment shall be subsequently assessed by an Inter-Institutional Technical Board, comprised of three members appointed by MEC [Ministry of Education & Culture], MIEM [Ministry of Industry, Energy & Mining], and Uruguay XXI, and one representative appointed by

<sup>9</sup> Assistance by external experts with specialized knowledge in project-related issues may be requested.

<sup>10</sup> Items marked with \* are not considered in the assessment of projects only applying for post-production, where the background of the companies and management teams add up to 25% of the assessment.

ACAUI. In this phase, additional information might be requested from the applicants in order to improve the information available for conducting the assessment and establishing the scope of the activities to be implemented in Uruguay.

As a result of the technical & strategic assessment process, a report addressed to ACAUI's authorities shall be made containing recommendations for the approval or rejection of the submitted project. Only projects that achieve a 70/100 minimum assessment score shall be recommended for approval. Rejected projects are entitled to apply again in the same call or other future calls.

#### **RESOLUTION AND AGREEMENT SIGNATURE:**

Based on the report and once available financial means have been verified for the project, ACAUI shall take a concluding decision on the approval or rejection of the submitted project, which shall be formally notified to the applicant.

If after the approval has been notified the company expressed its intention of interrupting its participation, the approved grant shall be considered declined. If the company submits the same project or any other projects, and declines the incentive for the second time, the company shall be banned from applying to this grant for a 45-day period. In case a third project is declined by the same company, it shall be prevented from participating in this incentive for a 6-month period.

No applying company shall become the beneficiary of an incentive without previously having signed an agreement with ACAUI.

In case the project is approved, an agreement shall be signed within a maximum 120-day term between the project's applying company and ACAUI. To this end, the companies and their legal representatives in charge of project application shall remediate any prior obligation related to funds managed by ACAUI.

#### **In order to sign the agreement, the following documents shall be submitted:**

Documents may not be issued earlier than 60 days prior to the signature of the agreement (see specific provisions for CEVR in the application) in the case of the Uruguayan company and 120 days in the case of the foreign company, unless the documentation itself establishes a different validity.

**Agreement:** In case a draft agreement was submitted in the application, the final version with the foreign company shall be submitted on signature of the agreement.

#### **Documentation of the Uruguayan company:**

- Valid Certificate from BPS [Social Security Bank].
- Valid Certificate from DGI [General Tax Office]
- Valid RUT Card and ID (in case of single-member company)
- Valid Certificate of Good Standing.
- Certificate of compliance of the applicant company with Law 16.074 (Law of Accidents in the Workplace and Diseases) from BSE [Insurance State Bank]. In case the company has no employees, a "negative certificate" is required, or either a Notarial Certificate settling this information should also be submitted.
- Debt-free certificate of the applying company issued by the Public Registry.

**Documentation of the beneficiary foreign company:**

- Apostille (if necessary) of the Certificate of Good Standing of the beneficiary company in its country of origin, duly translated into Spanish by sworn translator.
- Valid supporting documentation of the company's compliance with tax obligation in its country of origin, duly translated into Spanish by sworn translator and including apostille (if necessary).
- Form including the beneficiary foreign company's bank account information, according to ACAU's template.

The applicant shall also commit to submitting proof that shows the progress of the activities included in the approved project, which shall be contained in the agreement together with the application form, budget form and production and/or post-production plan.

Project-related agreements with ACAU or with third parties shall be signed by the applying company's legal representative or by other persons legally entitled to sign such agreements on behalf of the company pursuant to the abovementioned dispositions.

The agreement between the applicant and ACAU may be physically or digitally signed:

- Physical signature: Handwritten signature of all parties involved and their initials on each page.
- Advanced digital signature: any form under the provisions of AGESIC shall be as valid as the handwritten signature on public or private documents with certification by Notary Public. The use of digital signature shall be explicitly valid in agreements to be considered valid by ACAU.

The documents submitted in the application, as well as additional documents mentioned below, shall include sworn translation into Spanish, or concordance certificate if translated abroad.

The original documents may be required by ACAU in any stage of the process.

**PROJECT IMPLEMENTATION:**

The applying company and/or beneficiary company shall conduct the activities included in the approved project. Any change in the approved project shall be subject to ACAU's approval upon prior formal justification notice.

ACAUI shall request additional information from time to time, at its sole discretion. To this end, the Uruguayan company implementing the project shall allow ACAUI or those appointed by ACAUI access to all the information considered necessary for project monitoring and assessment purposes.

In case of information counterfeiting, errors in the agreed upon procedures, or total or partial lack of compliance with the established requirements and procedures agreed upon by the Uruguayan company and/or the foreign company, ACAUI shall proceed to the temporary or permanent suspension of the project's implementation and the corresponding administrative and legal measures shall be taken according to the national rules and regulations. In case of lack of compliance with the contractual obligations agreed upon, the company shall cease to be eligible for the funds managed by ACAUI for such period and under such conditions as officially determined by ACAUI.

## **PROJECT CLOSING:**

The terms, formats and considerations about the renovation, closure and expense accountability reports shall be elaborated as established by this document and by the “Guidelines for the submission of final report, expense accountability report, resource reallocation request and audit report” annexed document.

### **About the Reallocation of Resources:**

Within 30 calendar days after the project’s end date and just once, a request for resource reallocation may be submitted under the dispositions of the “Accounting Guidelines”.

A free resource reallocation across categories and sub-categories (considered eligible under the initially approved budget or not) shall be allowed, except for the Crew, Cast and Post-production Technicians categories, which are subject to special assessment since they have higher importance for the PUA. Category changes or reallocations of the approved budget shall be considered under the dispositions of the corresponding “Guidelines for the submission of final report, expense accountability report, resource reallocation request and audit report” (Accounting Guidelines).

### **About Project Closing and Expense Accountability Report:**

After all the proposed activities are concluded, the beneficiary company shall submit a final report, expense accountability report, resource reallocation request and audit report, as established by the “Accounting Guidelines” document, within 60 calendar days as from the closing date stated in the project or 30 days after reallocation is approved, if any.

Through the supporting document as agreed upon, ACAU shall verify the audit report complies with the established conditions and the activities included in the project have been conducted.

### **About payments and reimbursements:**

After compliance with the conditions agreed upon in the approved project has been verified, ACAU shall complete the final rebate according to the amounts and percentages as established in the contract signed between the beneficiary company and ACAU.

There shall be no rebate whatsoever for projects that do not reach the minimum expense required: at least three hundred thousand American dollars (USD 300,000), except for animation-only projects or projects applying only for the post-production stage, where the minimum expense required is USD 100,000 and USD 50,000, respectively.

In those cases where the effective expense submitted in the expense accountability report is below the one in the approved project, the rebate shall be calculated based on the effectively accounted amount, as far as the minimum eligible expense limit corresponding to the program has been reached.

Projects that show more than 10% deviation between the original budget and the actual expenses shall be fined with one third of such deviation, discounted from the rebate value.

In those cases where the effective expense reported is over the originally approved budget, only the approved amount shall be rebated.

ACAUI shall transfer the rebate to the beneficiary company to a formally appointed bank account, which may not be located in a country included in OECD’s tax haven list. In case the holder of the appointed bank account

is a different legal entity from the beneficiary foreign company, this information shall be included in the agreement between the applying company and the foreign company.

The rebate shall be made in one single installment after the project's final expense accountability report has been approved based on the audit report, as long as the involved companies have not failed to comply with the provisions of the agreement regarding Uruguayan companies and persons. Banking costs related to this rebate shall be assumed by the beneficiary company.

After the corresponding amount has been rebated and all obligations have been complied with, the agreement shall be deemed concluded.

#### **ABOUT THE AMOUNTS OFFERED:**

A total amount of up to three million and seven hundred fifty thousand American dollars (USD 3,750,000) shall be allocated for the implementation of this grant (Cash rebate - production and post-production: international productions) together with the "Cash rebate - production and post-production: international high-end co-productions" grant. ACAU may not allocate the total amount expressed hereto, whether it be due to insufficient funds and/or any other reason considered by ACAU as a valid justification.

#### **GENERAL CONSIDERATIONS:**

The dispositions established by these Terms & Conditions shall rule the 2024 edition of "Cash rebate - production and post-production: international audiovisual productions." The "Guidelines for the submission of final report, expense accountability report, reallocation request and audit report" are also part of these Terms & Conditions.

#### **EXEMPTION OF LIABILITIES - GRANT CANCELLATION**

ACAUI is entitled to cancel this grant in any stage in case applications do not comply with the requirements as established in this Terms & Conditions; and to reject any application, in which case the participants shall have no right to complain regarding expenses, fees, compensation for damages or any other cause whatsoever.

With their sole participation in this call, applicants unrestrictedly accept this exemption of ACAUI's liabilities.

#### **MODIFICATIONS:**

By virtue of any cause and from time to time before the application term expires, ACAUI may notify participants of any document modification, be it at its own discretion or as a result of information requests by third interested parties. Such notifications shall be published on ACAUI's website.

#### **ACCEPTANCE OF THE TERMS & CONDITIONS:**

With their sole participation in this call, applicants state to unrestrictedly know and accept the terms & conditions established in this document and annexes.

#### **DATA USE CONSENT:**

With their participation, applicants expressly consent to ACAUI using their personal data, which may be eventually added to ACAUI's database. To this end, information holders may exercise their rights of data access, update, rectification and elimination by contacting the following e-mail address: [info@acau.gub.uy](mailto:info@acau.gub.uy)

Personal data submitted by the applicants may be used for purposes related to ACAUI's activities. Applicants also authorize ACAUI to transfer their data to third parties with sole purposes of analysis, monitoring, assessment and research considered useful by ACAUI. Thus, and specifically in the context of the administrative control conducted by the Ministry of Economy and Finance as established by Law N° 18.602, applicants know



and accept that their data may be transferred to such Ministry whenever requested and to the extent that such purposes are duly complied with.

ACAUI shall be liable for the use of the data gathered as a result of this call in accordance with the following rules and regulations in force: Law N° 18.331 of Protection of Personal Data and Habeas Data; and Decrees N° 664/008 and 414/009. Personal data shall be used with suitable protection levels and the necessary safety measures shall be taken in order to avoid unauthorized alteration, loss, treatment or access by third parties.

With their sole participation, applicants to this program expressly authorize ACAUI to publish their name, company, institutional logo, photographs, project name and any project images from any act and/or event related to this program in which they participate, on any communication media, and they accept that the incentive offered by ACAUI's PUA may be mentioned from time to time.

#### **AUTHORS' RIGHTS:**

The applicants shall be responsible for all rights emerging from the exploitation of the audiovisual production in accordance with the dispositions of the authors' rights laws in force.

#### **OFFSETS AND OBLIGATIONS:**

The projects or works which obtain funding from this call shall comply with the dispositions of the "Communication Guidelines for Projects, Works and Activities Supported by ACAUI", published on the institutional website.

As an offset of the rebate received and with the aim of internationally positioning PUA as a tool for exporting audiovisual services, the Uruguayan company responsible for the project shall guarantee PUA is present in graphic resources in order to give the program as much exposition as possible, according to the characteristics of each project and under the following guidelines:

It shall be mandatory to mention the support of the program by including the tag line "Project filmed in Uruguay" or "Project post-produced in Uruguay" or "Project filmed and post-produced in Uruguay", as well as the PUA and/or ACAUI logos, as established in the identity manual. Such graphic resources shall be highlighted in the opening and/or closing credits of the audiovisual piece.

The Uruguayan company responsible for the project shall include in the agreement to be signed with the foreign company ACAUI's right to use the name, logos and images and promotional material of the audiovisual production, respecting the plans of the production rights' owner, with the aim of promoting Uruguay as a country and destination for audiovisual productions.

Furthermore, and whenever possible, the Uruguayan company responsible for the project shall guarantee the program is mentioned (tag line) in the project's marketing and advertising materials.

ACAUI may publicize the supported projects and use fragments, photographs, logos, names and other features from supported projects or individuals in order to promote the use of the funds. To this end, ACAUI may request communication materials to the supported audiovisual production.

#### **BENEFICIARY CHANGES**

In exceptional cases and for any reason whatsoever, the supported projects that need to change their beneficiary/legal responsible shall request a cession authorization, which may be accepted or rejected, and that shall be duly notified through an official resolution. In case such request is approved, the interested party shall sign the corresponding cession agreement based on the templates timely provided by ACAUI. In case the request is approved, the cession causes the new beneficiary to substitute the previous beneficiary by assuming the same responsibilities.



#### **PENALTIES:**

Lack of compliance with the contractual obligations agreed upon shall cause the suspension of the Legal Representative and the Company from participating in ACAU's funds and programs for a maximum period of 5 (five) years under the terms and conditions established by ACAU.

In case of violation or waive of the contractual obligations agreed upon with ACAU, the agency shall take the necessary legal measures to obtain the effective reimbursement of the granted funds.

Providing false documentation or information shall cause the suspension of the applicant and the production company from participating in ACAU's funds and programs for a maximum period of 5 (five) years after the infraction was verified. In case the funds have been already granted and/or an agreement has been signed, both processes may be terminated. ACAU shall analyze all verified situations involving the delivery of false information, as well as the counterfeiting or omission of relevant information, leading to the corresponding penalties according to the significance of the infraction, which could result in the termination of the agreement and the grant.

#### **EXTENSIONS:**

Extension requests for the terms established in these Terms & Conditions shall be assessed by ACAU, as long as they have been received before the expiration of the original terms<sup>10</sup>. Once expired, ACAU may terminate the rebate agreement altogether.

#### **INTERPRETATION AND ACCEPTANCE OF THE TERMS & CONDITIONS:**

This call makes part of ACAU's funding programs and is financed by PUA. By submitting the form and the documents required to apply, the participants state they know and accept all the terms and conditions of this program. Any situation not regulated by these Terms & Conditions and any doubts regarding interpretation shall be remediated by ACAU. From time to time, ACAU shall consult specialized entities or industry associations at its sole discretion.

#### **INQUIRIES:**

Inquiries on application shall be made at: [pua.internacional@acau.gub.uy](mailto:pua.internacional@acau.gub.uy).

ACAU shall publish inquiries and answers anonymously on its website in order to share relevant information with other interested people.

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<sup>10</sup> See procedure guidelines on the website.