



VAT EXEMPTION

Admitted and Excluded Goods and Services

Conditions to apply for VAT exemption

1. Goods and services providers must be registered at the Film Commission.
2. The goods and services paid for have to be directly related to the pre-production, production, and post-production of the film or audiovisual project, which Must have a Shooting Permit at the moment of payment.
3. The goods and services purchased have to explicitly be listed within the film law.

Admitted goods and services

- Artistic, script writing, direction, and acting services.
- Casting.
- Shooting and filming services.
- Conversion, editing, digital design, and related necessary equipment.
- Wardrobe, utility and set design, and related necessary materials.
- Mechanical special effects.
- Computer generated images, animation, and related necessary equipment.
- Post-production special effects, and related necessary equipment.
- Musical effects, dubbing, recording voices, sound editing, mixing, and related necessary equipment.
- Camera equipment, provisions and accessories.
- Film for cinematography and virgin material.
- Digital discs and originals for re-production or masters.
- Services and equipment for illumination: including gels, light bulbs, and lamps.
- Equipment used to shoot scenes in film studios and stages.
- Booms, cranes, extenders, dollies and jibs.
- Electric support, cables and wires.
- Electric generators.
- Equipment for recording time codes.
- Heaters and air conditioners to be used on set.
- Photography film.
- Mobile dressing rooms.
- Replacements for all of the above.

Excluded goods and services

- Office furniture and materials.
- Bottled water, food and beverages.
- Technical team uniforms.
- Decorative elements utilized outside the set.
- Personal gifts and promotion materials.
- Utilities payment.
- Accommodation.
- Makeup.
- Fuels.
- Equipment repair.
- Transportation services.
- Purchases or rentals of motor vehicles.