





Ecuador has a new 37% cash back offer for audiovisual production expenses incurred in Ecuador through Audiovisual Investment Certificates.

This means that, for example, if a project costs \$100,000, the cash back recipient receives \$37,000 in return (if the process costs are considered, the percentage may vary to 36%). As part of the cash back, expenses such as airfare, food, and transportation can be included, as long as local consumption invoices are presented throughout the country.

It is also possible to include expenses for locations, crew, technical equipment, art, wardrobe, and any other costs related to the project during pre-production, production, and post-production.



## ¿HOMDOES THE CASHBACK PROCESS MORK?

### Government approval

To access the 37% incentive, the project must be approved by the Ecuadorian government before filming begins. This process must be managed at least 4 weeks prior to production and concludes with the signing of an official contract between the local production company and the government. Only after this approval is granted, the project becomes eligible to apply for the cash rebate.

### International invoicing from Ecuador

Once the project has been approved by the Ecuadorian government and the cash rebate contract has been signed, Levector issues the international invoice to the foreign company registered as the incentive beneficiary. The beneficiary must be defined from the start of the application, as any change must be declared during the pre-approval stage. The incentive applies exclusively to foreign investment.

### Full client payment

The payment must be made from the international bank account of the registered beneficiary company. Once the total payment is received, the foreign investment is financially validated by the Ecuadorian government and the cash rebate process is officially activated. From this validation date, the 4-week period begins for the disbursement of the 36% reimbursement.



## ¿HOMDOES THE CASHBACK PROCESS MORK?

#### **Government review**

Levector manages the review and certification of the project expenses with the Ecuadorian government. Only expenses incurred within Ecuador and supported by authorized local invoices are eligible. During the process, the government may request additional documentation or banking verification. The administrative review takes up to 4 weeks from the validation of the international payment.

#### Direct reimbursement to client

Once the documentation is approved, the government transfers the reimbursement directly to the international bank account of the beneficiary registered in the cash rebate contract. The reimbursed amount is 36% of the total investment in Ecuador (the official program is 37%, minus administrative costs). No invoice is required from the beneficiary for this reimbursement, which is legally protected by the contract signed before production.



### KEY POINTS

"The 37% cash rebate is backed by the LOTDA (Organic Law for Digital and Audiovisual Transformation of Ecuador), in effect since 2023.

The incentive is granted through Audiovisual Investment Certificates (CIA) under Article 29 of the LOTDA.

### Government approval requirement

Levector manages the review and certification of the project expenses with the Ecuadorian government. Only expenses incurred within Ecuador and supported by authorized local invoices are eligible. During the process, the government may request additional documentation or banking verification. The administrative review takes up to 4 weeks from the validation of the international payment.

### Beneficiary definition

The beneficiary of the reimbursement must be registered at the beginning of the application process and must be a foreign company. If the client wishes to designate another company as the beneficiary, the change must be declared during preapproval before signing the government contract. No changes are allowed after the contract has been signed.



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### Foreign investment requirement

For the project to qualify for the incentive, invoicing must be issued from Ecuador to a foreign company, and the international payment must come from that same company. This is mandatory for the investment to be recognized as Foreign Direct Investment (FDI) by the Ecuadorian government. Both the invoice and bank proof of payment must match in details and amounts.

#### Reimbursement timeline

Once the international payment is validated and the project documentation is submitted, the Ecuadorian government issues the reimbursement within a maximum of 4 weeks via international bank transfer to the registered beneficiary. The reimbursed amount corresponds to 36% of total investment in Ecuador. No local invoice or tax payment is required for this reimbursement.



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Minimum investment requirement by project type

For advertising projects, the minimum investment required to access the incentive is USD \$40,000.

For documentaries, the minimum investment is USD \$100,000.

For series, the minimum required investment is USD \$150,000.

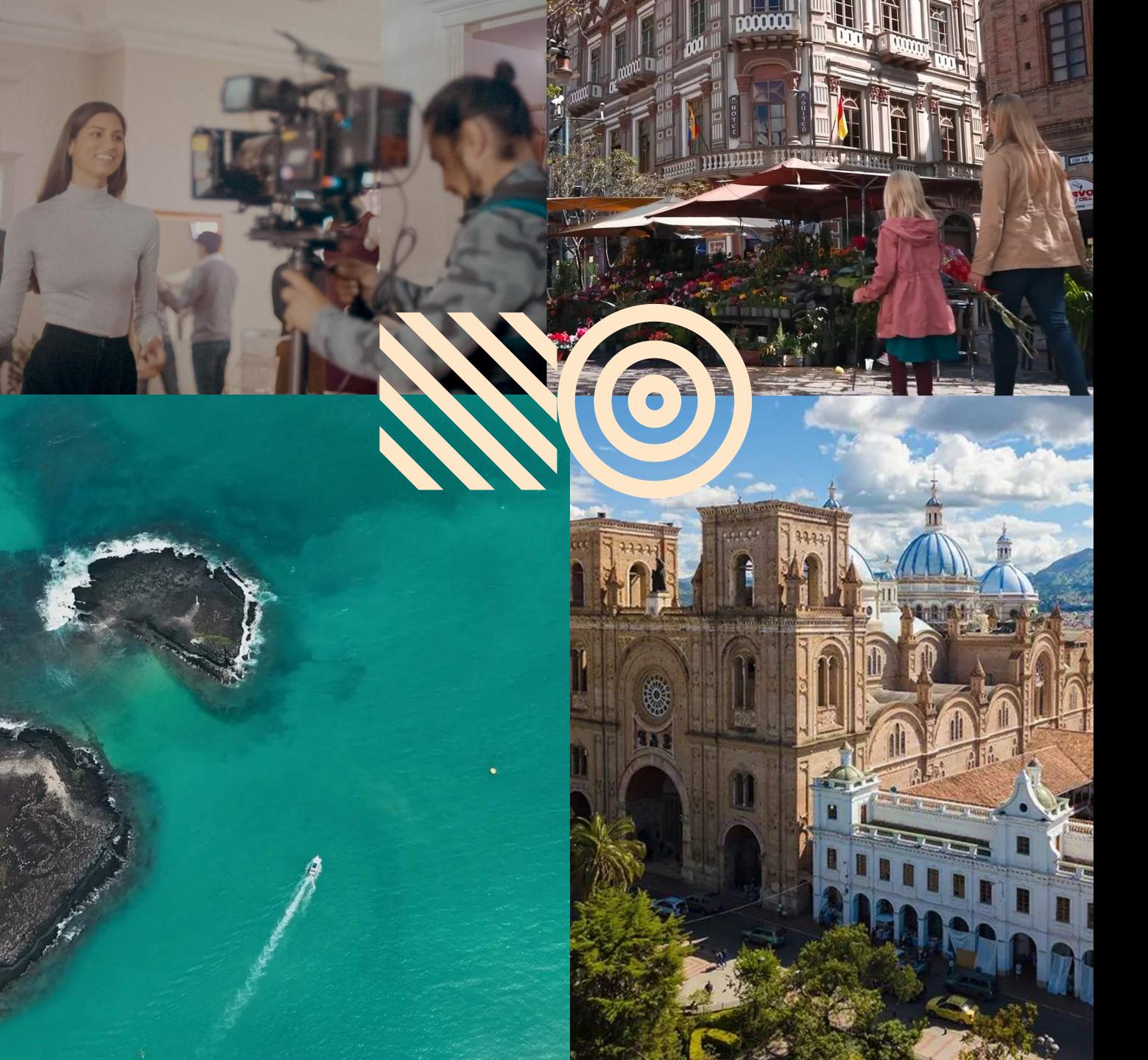
For feature films, the minimum investment is USD \$400,000.

In all cases, only expenses incurred within Ecuador and supported by authorized local invoices qualify — including production, logistics, crew, transportation, catering, technical equipment, insurance, post-production in Ecuador, and locations.

With these minimums, beneficiaries may receive approximately USD \$15,000 for advertising, USD \$36,000 for documentaries, USD \$54,000 for series, and USD \$144,000 for feature films, depending on the approved budget.







Incredible Locations Available and Close in Distance (Nature, Cities, and Residential Areas)

Ecuador offers an impressive diversity of filming locations within a compact territory. From paradisiacal beaches on the coast, volcanic landscapes, and colonial cities in the Sierra, to the lush Amazon rainforest and the unique biodiversity of the Galápagos Islands, the country provides both natural and urban settings that adapt to any story. In Ecuador, it is possible to optimize a filming day by shooting in the largest city in the country, Guayaquil, and within 1 hour, you could be filming at a beach location or just 4 hours away from a colonial city with cityscapes resembling Europe, such as Cuenca. The ease of access between regions makes Ecuador an ideal destination for film, advertising, and documentary productions.

## EXPERIENCED PROFESSIONALS

The human talent in Ecuador's audiovisual advertising sector stands out for its creativity, professionalism, and technical knowledge. Producers, directors, editors, and technicians are highly trained and up-to-date with the latest trends and technologies.

Their experience ranges from local campaigns to international projects, demonstrating versatility and commitment. This preparation makes the country a reliable partner for developing high-level, visually impactful advertising content.



## CUTTING-EDGE TECHNICAL TEAM

The audiovisual technical sector in Ecuador is equipped with state-of-the-art technology: digital cinema cameras like the Arri Alexa Mini, LF, and 35, up to 10 different cinema lens options, drones, professional LED lighting, and Levector has its own lighting equipment and power plant in-house.

Local companies offer complete services with cutting-edge technology, ensuring internationalquality productions and adaptability to diverse creative and technical demands.





## COMPETITIVE COSTS IN THE REGION

Ecuador offers some of the lowest prices for audiovisual services in the region, making the country a highly competitive option for international productions. The investment required to film here is significantly lower compared to other destinations in Latin America. And this is before applying the attractive 37% cash back program, which further reduces costs, maximizing the value of every audiovisual project.



In Ecuador, audiovisual services are exempt from VAT, providing immediate savings for any production. Although some countries apply withholding taxes on international payments, these can be used as a prepayment for income tax in the home country in certain cases.

This fiscal balance, combined with the VAT exemption, makes filming in Ecuador financially attractive and advantageous for foreign production companies.

## ABOUT US

It is an audiovisual production company with 16 years of experience, recognized as a sector leader and three-time winner of the Producer of the Year award at the Lux Awards. We offer comprehensive executive production, production, coordination, and post-production services, with high-level technical teams. We have worked with clients in six countries, providing international-quality production and logistics services. Our experience and commitment position us as leaders in the audiovisual industry in Ecuador and the region.

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# CONTACT US TODAY!

We invite clients, agencies, and production companies to contact us at Levector to learn more about our 37% cash back program.

You can contact:
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You can also speak with the executive producer you're already in contact with. Take advantage of this incredible offer and let's talk today!



