



PARTNERSHIP  
AG CARBON

Accelerating Just Transition

Investment  
Readiness Index  
(IRI) Country Report:  
**Uruguay**

This policy brief was drafted by BIOCARBON acting as Partnership for Agricultural Carbon (PAC) Executive Secretariat, with support from the Voluntary Carbon Markets Integrity Initiative (VCMI) and the Inter-American Institute for Cooperation on Agriculture (IICA).

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# About VCMI

The Voluntary Carbon Markets Integrity Initiative (VCMI) is an international non-profit empowering companies, governments and non-state actors to realize the full potential of high-integrity voluntary carbon markets (VCMs). VCMI provides guidance on how different actors can make voluntary use of carbon credits to make a meaningful impact on climate action. The Claims Code of Practice enables companies to make 'Carbon Integrity' Claims, recognizing their achievements in going above and beyond science-aligned emissions cuts to accelerate global net zero. The Access Strategies Program supports host-country governments to establish policies and processes necessary to build and strengthen a cohesive governance of VCMs that underpin their country's participation in high-integrity voluntary carbon markets. Learn more on [vcmintegrity.org](http://vcmintegrity.org).

# About IICA

The Inter-American Institute for Cooperation on Agriculture (IICA) is the specialized agency for agriculture of the Inter-American System that supports the efforts of Member States to achieve agricultural development and rural well-being. The Institute provides cooperation services through close and permanent work with its 34 Member States, addressing their needs in a timely manner. Without a doubt, IICA's most valuable asset is the close relationship it maintains with the beneficiaries of its work. IICA has broad experience in areas such as technology and innovation for agriculture, agricultural health, safety and agrifood quality, international trade and regional integration, territorial development and family farming, natural resource management, climate action and the innovation and bioeconomy.

IICA works to promote a more active and informed participation of the agricultural sector in national and international climate processes. In addition to building capacity in agricultural negotiators and engaging with high level decision makers, the Institute works to drive finance towards the sector to enable climate action. In 2023, IICA held the Inter-American Board of Agriculture Meeting where ministers of the region required additional capacity building efforts to accelerate access to private climate finance including through carbon markets. Through PAC, IICA's goal is to assist ministries of agriculture and other sectoral actors in the Americas to better understand whether, when and how they can capitalize on voluntary carbon market opportunities to help achieve development and climate goals simultaneously.

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# About the Partnership for Agricultural Carbon

Latin America and the Caribbean (LAC)'s agriculture sector can lead the way on climate and biodiversity action by leveraging the potential of carbon market mechanisms. The Partnership for Agricultural Carbon (PAC) was established to enable countries to tap into this potential. PAC's integrated approach to aligning carbon markets with sustainable agricultural practices makes it a suitable vehicle to drive high-integrity projects that deliver both climate mitigation and biodiversity conservation at scale.

By providing technical expertise and capacity-building support, PAC can support countries to ensure that their carbon projects achieve meaningful biodiversity outcomes. PAC's framework emphasizes biodiversity as a core benefit of carbon projects, allowing countries to attract premium-priced carbon credits while advancing their Nationally Determined Contributions (NDCs) and sustainable development goals.

PAC's contributions are readily available to countries in the region, offering a pathway to scale up nature-based solutions such as agroforestry, regenerative agriculture, and silvopasture. By prioritizing biodiversity and integrating sustainable land-use practices, PAC enables LAC countries to deliver transformative impacts that extend beyond carbon sequestration, supporting long-term ecological and economic resilience.

PAC serves as an essential partner for countries in the LAC region to harness the power of voluntary carbon markets (VCMs) and sustainable agriculture. By leveraging PAC's resources and expertise, countries can make significant strides toward their climate and biodiversity goals, mobilizing the private sector to drive sustainable change for both people and nature.

By leveraging PAC as a strategic platform, LAC countries can position themselves at the forefront of global efforts to harness the potential of VCMs and sustainable agriculture. This approach not only addresses the region's financing needs but also supports broader global climate and biodiversity objectives.

If you are interested in collaborating with PAC or would like to find out more information, please contact Daniel Ortega-Pacheco, Executive Director, at [dortega@biocarbon.com.ec](mailto:dortega@biocarbon.com.ec).

# URUGUAY

## Investment Readiness Index (IRI) Country Report

### 1. Introduction

This policy brief applies the PAC Investment Readiness Index (IRI) to Uruguay, assessing its enabling environment for high-integrity, inclusive agricultural carbon markets. It is part of a multi-country diagnostic informing PAC's Carbon Policy Tracker and investment engagement strategy in Latin America and the Caribbean.

Rather than serving as a ranking tool, the IRI is designed to support public policy reform, guide technical assistance, and enhance coordination among development partners and climate financiers.

### 2. Purpose, Methodology, and Scoring Approach

**About the IRI<sup>1</sup>.** The IRI is a diagnostic tool developed by PAC that evaluates national readiness across five pillars: (1) Enabling Policy & Regulation; (2) Institutional Capacity; (3) Financial Systems & De-risking; (4) Market Ecosystem & Innovation; and (5) Inclusiveness & Farmer Engagement.

The IRI offers a regionally adapted, data-driven diagnostic tool designed to benchmark readiness, inform policy design, and guide the prioritization of capacity-building efforts. By presenting snapshots of the enabling environment in each context, the IRI highlights key strengths and gaps without serving as a ranking mechanism for the allocation of investments. This approach ensures that the tool supports strategic decision-making while avoiding potential distortions associated with comparative scoring.

**Scoring approach.** The IRI uses a 1–4 ordinal scale for each indicator, where:

- 1=** Fragmented, early-stage, or inexistent; high need for support
- 2=** Moderate / Developing
- 3=** Strong / Established
- 4=** Fully operational / Integrated into climate and ag-finance ecosystems



To capture nuances in readiness, the scoring system allows intermediate values (e.g., 1.5, 2.5), representing situations that fall between the main ordinal categories. These midpoints provide more granularity while still reflecting the ordinal nature of the scale.

The PAC IRI also incorporates pillar-level and indicator-level weighting to reflect the relative importance of each component in determining overall investment readiness. Within each pillar, the weights of all indicators sum to 1, allowing comparability across pillars and supporting a structured, transparent assessment of investment readiness. The total IRI is calculated as the average score across the five pillars.

### 3. IRI Scores and Analysis

**Overall average readiness IRI (%): 51.50**

#### 3.1. Enabling Policy & Regulation — 50.00%

INDICATOR	SCORE	WEIGHT	WEIGHTED SCORE
Legal basis for carbon crediting	1.50	0.40	0.60
National registry	1.50	0.20	0.30
Article 6 roadmap	2.50	0.20	0.50
Ag/Forestry sector instruments	3.00	0.20	0.60
<b>TOTAL</b>	—	<b>1.00</b>	2.00/4 → 50.00%

Uruguay has a solid legal basis for climate and forestry action, but lacks a comprehensive carbon pricing or crediting framework. The country has maintained a carbon tax since 2022 (Decree N° 441/021<sup>ii</sup>), though it cannot currently be offset with carbon credits or any other emission reduction unit, and there are no current plans to establish an emissions trading system (ETS). Forest policy, under Law No. 15.939<sup>iii</sup> and related decrees, provides strong technical and institutional foundations for payments for environmental services and REDD+ schemes, though operational and financial mechanisms remain underdeveloped. Uruguay’s cooperation agreement under Article 6.2 with Switzerland, ratified through Law No.

20.198<sup>iv</sup>, although it does not mention AFOLU directly, represents a significant step toward international carbon market participation, with ongoing work to define eligible standards and project types under the developing Article 6 framework.

The National Forests Information System - Sistema Nacional de Información de Bosques (SNIB)<sup>v</sup>, launched in 2024, functions as a digital registry for forest-related mitigation but remains limited in scope, covering only REDD+ and forestry MRV activities. In the agricultural sector, policies such as the National Adaptation Plan for Climate Variability and Change in Agriculture<sup>vi</sup> and the Law 19.717 on Agroecology<sup>vii</sup> demonstrate commitment to

climate-resilient and sustainable production, though their integration into carbon crediting mechanisms is still pending. Overall, Uruguay's policy landscape shows early progress toward a structured carbon governance framework but remains in a formative stage for agricultural carbon markets.

### 3.2. Institutional Capacity — 53.12%

INDICATOR	SCORE	WEIGHT	WEIGHTED SCORE
MRV System Operational	3.00	0.25	0.75
Institutional roles	2.00	0.25	0.50
Registry oversight	1.50	0.25	0.38
Legal enforcement & penalties	2.00	0.25	0.50
<b>TOTAL</b>	—	<b>1.00</b>	2.12/4 → 53.12%

Uruguay demonstrates moderate institutional capacity. This capacity is supported by established climate governance structures and sectoral coordination, led by the Ministry of Environment (MiAmbiente). The Dirección Nacional de Cambio Climático serves as the Designated National Authority (DNA) for Article 6.4. It coordinates with other ministries through a collaborative mechanism modeled after the Clean Development Mechanism (CDM). In addition, the livestock sector offers high levels of traceability (100% digitalized under Law 17.997<sup>viii</sup>). An operational digital forest MRV system also exists. These factors could provide a solid technical foundation for developing future national carbon markets.

Oversight roles and enforcement procedures remain unclear for carbon markets, especially regarding MRV, verification, and sanctions. However, the Ministry of Environment is working on the National Framework for Article 6 Implementation. This effort is expected to clarify institutional roles and strengthen compliance mechanisms. Carbon market-specific enforcement regulations or penalties are not yet fully developed. Overall, Uruguay's institutional framework shows promising coordination and technical capabilities. However, it still requires clearer mandates, enforcement tools, and operational MRV integration for developing agricultural carbon markets.

### 3.3. Financial Systems & De-risking — 46.88%

INDICATOR	SCORE	WEIGHT	WEIGHTED SCORE
Carbon funds	2.00	0.25	0.50
De-risking tools & insurances	1.00	0.25	0.25
Results-based finance	2.00	0.25	0.50
ARR incentives/subsidies	2.50	0.25	0.62
<b>TOTAL</b>	—	<b>1.00</b>	1.88/4 → 46.88%

Uruguay has made significant progress in integrating sustainability-linked finance into its fiscal strategy through a robust Sustainability-Linked Bonds (SSLB) framework<sup>ix</sup>, which includes quantitative climate targets, alignment with the NDCs, and annual public reporting. This mechanism provides an important foundation for scaling results-based finance, although dedicated carbon funds or blended finance vehicles for agriculture and land use remain absent. The Programa de Seguros para la Granja<sup>x</sup>, which subsidizes insurance premiums for producers, supports risk management but lacks explicit sustainability or climate criteria.

The government’s interministerial report on climate finance in the agricultural sector identifies results-based

mechanisms<sup>xi</sup>—such as SCALE and Article 6.2 cooperation with Switzerland—as emerging instruments, but their implementation is still at an early stage. Initiatives like Clima & Ganadería<sup>xii</sup>, supported by the GEF, incorporate climate KPIs but are not yet structured as performance-based payments. Additionally, Uruguay maintains tax incentives for forestry investments<sup>xiii</sup>, offering exemptions on income and real estate taxes for approved projects, though the mandatory afforestation requirements in the Forest Law could affect additionality for carbon projects. Overall, Uruguay’s financial system demonstrates strong macro-level innovation and credibility but lacks specialized instruments and de-risking tools to support agricultural carbon market development.

### 3. 4. Market Ecosystem & Innovation — 57.50%

INDICATOR	SCORE	WEIGHT	WEIGHTED SCORE
Agri-tech ecosystem	2.00	0.20	0.40
Certified projects (VVB-aligned)	2.50	0.20	0.50
Fintech for agriculture	2.00	0.20	0.40
Agtech accelerators	1.50	0.20	0.30
Access to mobile financial services	3.50	0.20	0.70
<b>TOTAL</b>	—	<b>1.00</b>	2.30/4 → 57.50%

Uruguay’s innovation ecosystem is growing but still nascent. Several emerging agtech and biotech startups—such as cowIA, Sensor Data, and MetaBIX Biotech—focus on sustainability and traceability. High digital connectivity (95% mobile ownership, 91% internet use, 74% banked population) offers strong potential for scaling agri-digital tools. In carbon markets, Uruguay’s 10 Verra<sup>1</sup> VCS projects mainly target afforestation

and reforestation (ARR) on degraded grasslands<sup>xiv</sup>, supported by government efforts to transition three CDM projects under Article 6.4<sup>xv</sup>. Tax incentives pose implications to REDD+ projects additionality. Finally, programs like Agro en Punta<sup>xvi</sup> and accelerators such as Ingenio<sup>xvii</sup> and Khen<sup>xviii</sup> indicate growing support for agtech; however, greater integration between startups, agriculture, and carbon markets is still needed.

<sup>1</sup> Verra’s Verified Carbon Standard (VCS) registry is the most widely used methodology for AFOLU projects in Latin America and serves as a benchmark across our reports.

### 3.5. Inclusiveness and Farmer Engagement — 50.00%

INDICATOR	SCORE	WEIGHT	WEIGHTED SCORE
Inclusion in national programs	2.00	0.25	0.50
Benefit-sharing mechanisms	1.00	0.25	0.25
Safeguards policies	2.00	0.25	0.50
Property rights	3.00	0.25	0.75
<b>TOTAL</b>	—	<b>1.00</b>	2.00/4 → 50.00%

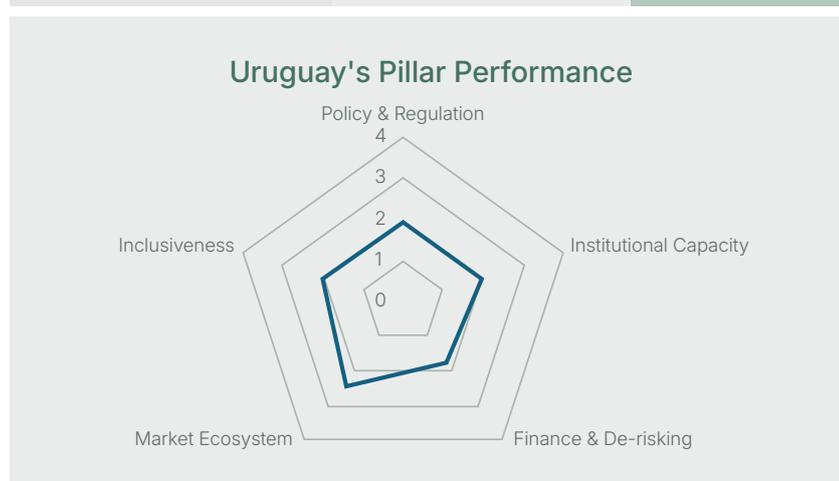
Uruguay benefits from a strong land tenure system, with over 84% perceived tenure security<sup>xix</sup> and one of the most secure property rights frameworks in Latin America, supported by Law No. 18.308<sup>xx</sup> on Land Management. This provides a solid foundation for future participation of landowners in agricultural carbon markets. The country has also ratified the Escazú Agreement, guaranteeing access to environmental information and participation rights, though it lacks specific provisions for Free, Prior, and Informed Consent (FPIC) or benefit-sharing mechanisms tied to carbon projects.

Policies such as Law No. 19.292<sup>xxi</sup>, which recognizes smallholder and family farming as activities of national interest, show institutional commitment to inclusion but remain disconnected from carbon finance initiatives. While safeguards under the Environmental Law (Law No. 17.283<sup>xxii</sup>) and forestry regulations promote transparency, no carbon-specific social safeguards or inclusion frameworks exist. Overall, Uruguay's legal system ensures secure ownership and strong governance but still needs mechanisms to channel these strengths into equitable participation and benefit-sharing in carbon markets.



## 4. Summary

PILLAR	WEIGHTED SCORE	% READINESS
Enabling Policy & Regulation	2.00	50.00%
Financial Systems & De-risking	1.88	46.88%
Inclusiveness & Farmer Engagement	2.00	50.00 %
Institutional Capacity	2.12	53.12 %
Market Ecosystem & Innovation	2.30	57.50 %
<b>Average IRI Score</b>	<b>10.3/20</b>	<b>51.50 %</b>



### Strengths

- Strong environmental and forestry policy framework, including Law No. 15.939 and Decree 452/988, providing clear technical standards and robust institutional oversight.
- High land tenure security (94–97% private ownership) and one of the most reliable property rights systems in Latin America, offering a solid foundation for market participation.
- Advanced Sustainability-Linked Bonds (SSLB) framework and active Art. 6.2 cooperation agreement with Switzerland, showing international credibility and growing readiness for carbon finance.

### Moderate Capacity

- MRV systems are functional for forestry and livestock (digitalized and traceable) but not yet extended to agriculture or carbon crediting.

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- Article 6 national framework and partial registry governance demonstrate institutional progress, integrating agriculture-specific measures would further strengthen their effectiveness. Emerging innovation and startup ecosystem in ag-tech and sustainability solutions, with growing fintech penetration and connectivity, though limited agricultural focus.

### Areas for Improvement

- No national ETS or carbon pricing framework beyond the fuel excise tax; the registry for carbon credits remains under development.
- De-risking and carbon finance tools are at an early stage of development, while insurance and fiscal incentives remain general rather than sector-specific.
- Absence of formal benefit-sharing or FPIC mechanisms and underdeveloped inclusion frameworks for smallholders and rural producers in carbon initiatives.

## 5. Path Forward & Recommendations

### For the Government

- **Consolidate regulatory frameworks:** Finalize the Article 6 national framework (building on Law 20.198), issuing secondary rules for nesting and double-counting prevention. Expand national carbon crediting regulations to formally include carbon markets, creating working definitions and enforcement penalties for non-compliers.
- **Strengthen institutional capacity:** Establish a standing MiAmbiente–MGAP–MEF–Registry committee with clear mandates, operationalize the registry with SOPs, APIs, and integrated data flows, and accredit verifiers with enforcement mechanisms.
- **Enhance inclusiveness for agricultural carbon and MRV guidance:** Publish farmer-facing MRV protocols for soil carbon, pasture restoration, ARR, and methane reduction, and implement benefit-sharing and FPIC-like safeguards for smallholders, cooperatives, and Indigenous/Traditional communities.

### For Donors and Multilateral Development Banks

- **Scale blended and results-based finance:** Seed dedicated agri-carbon RBF facilities leveraging concessional partners and SSLB proceeds to support high-integrity agricultural carbon projects.

- **De-risk private investment:** Support carbon-linked credit lines, guarantees, and insurance programs through public banks, including climate/carbon riders to existing subsidy schemes.
- **Catalyze jurisdictional pilots:** Fund ICVCM-aligned pilot projects in degraded grasslands, methane reduction, and soil carbon to test MRV, nesting, and benefit-sharing models.

### For Private Sector / Developers

- **Pilot high-integrity projects:** Prioritize ARR, pasture restoration, ILPF, rice methane, and manure management initiatives with robust MRV and social co-benefits.
- **Leverage digital and agtech innovation:** Integrate fintech and agtech solutions for farmer onboarding, data capture, registry reporting, and payments.
- **Expand smallholder engagement:** Build aggregation models via cooperatives and extension networks, and develop transparent screening tools to support market integrity and inform national readiness efforts.
- **Contribute to bottom-up readiness.** Develop and disclose transparent project screening tools to strengthen early-stage market integrity and inform national readiness efforts. Support the creation of a national carbon market regulation.

<sup>i</sup> PAC. 2025. Building Investment Readiness in LAC Agricultural Carbon Markets. PAC Policy Brief, No. 4 San José, Costa Rica. Partnership for Agricultural Carbon (PAC). Available at: <https://vcmintegrity.org/wp-content/uploads/2025/10/English.pdf>

<sup>ii</sup> Decreto N.º 441/021, de 29 de diciembre de 2021. Fijación del IMESI para la primera enajenación de Combustibles. Available at: <https://www.impo.com.uy/bases/decretos/441-2021> (accessed: 3 Nov. 2025).

<sup>iii</sup> Ley n.º 15.939, de 28 de diciembre de 1987. Ley Forestal - Fondo Forestal - Recursos Naturales. Available at: <https://www.impo.com.uy/bases/leyes/15939-1987> (accessed: 4 Nov. 2025)

<sup>iv</sup> Ley n.º 20.198, aprobando el "Acuerdo de Implementación del Acuerdo de París entre la República Oriental del Uruguay y la Confederación Suiza". Available at: <https://www.impo.com.uy/bases/leyes-originales/20198-2023#:~:text=Ley%2020.198%20Apruébase%20el%20%22Acuerdo%20de%20Implementación,de%20Representantes%20de%20la%20República%20Oriental%20del> (accessed: 4 Nov. 2025).

<sup>v</sup> Ministerio de Ganadería, Agricultura y Pesca (MGAP) (2025) Sistema Nacional de Información de Bosques (SNIB). Available at: <https://www.gub.uy/ministerio-ganaderia-agricultura-pesca/snib> (accessed: 4 Nov. 2025).

<sup>vi</sup> Ministerio de Ambiente (2024) Plan Nacional de Adaptación a la Variabilidad y el Cambio Climático para el Sector Agropecuario (PNA-Agro). Available at: <https://www.gub.uy/ministerio-ambiente/politicas-y-gestion/plan-nacional-adaptacion-variabilidad-cambio-climatico-para-sector-agropecuario> (accessed: 4 Nov. 2025).

<sup>vii</sup> Ley n.º 19.717, de 21 de diciembre de 2018. Declaración de interés general y creación de una Comisión Honoraria Nacional y Plan Nacional para el fomento de la producción con bases agroecológicas. Available at: <https://www.impo.com.uy/bases/leyes/19717-2018> (accessed: 4 Nov. 2025).

<sup>viii</sup> Ley No. 17.997, 2006, "Declárese de Interés Nacional, el Sistema de Identificación y Registro Animal" IMPO – Información Oficial del Estado Uruguay. Available at: <https://www.impo.com.uy/bases/leyes/17997-2006> (accessed 5 November 2025).

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