

PROYECTO SUSCEPTIBLE DE CONSIDERACIÓN PARA LA APLICACIÓN DE LA DEDUCCIÓN
DEL 100% ADICIONAL PARA EL CÁLCULO DE LA BASE IMPONIBLE DEL IMPUESTO A LA RENTA

CESAR ARTUROS

LOREM IPSUM IS SIMPLY DUMMY TEXT OF THE PRINTING
AND TYPESETTING INDUSTRY. LOREM IPSUM HAS BEEN
THE

AGOSTO del 2021

1 DATOS GENERALES

1.1 INFORMACIÓN GENERAL

1.1.1 Datos de la persona natural: representante legal del organismo deportivo, representante legal de la entidad solicitante, deportista, o persona natural solicitante (Obligatorio):

Nombres y apellidos: CESAR ARTUROS

CI: 1208012177

Dirección: (Provincia, Cantón, calle principal, numeración, calle secundaria, referencia)

Provincia: TUNGURAHUA Cantón: PELILEO Calle Principal: BENITEZ
(PACHANLICA)
CESAR
ASTURIAGAS

Numeración: 4545 Calle secundaria: 5445 Referencia: 544545

Correo electrónico: CARLOS_COBENA@YAHOO.COM

Teléfono convencional: 0245454545

Teléfono celular: 0954455454

1.2 PROYECTO

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1.3 SECTOR AL QUE CONTRIBUYE

Sector de la recreación	
Sector del deporte formativo y la educación física	
Sector del deporte convencional de alto rendimiento	X
Sector del deporte de alto rendimiento para personas con discapacidad	
Sector del deporte profesional	

1.4 PRESUPUESTO

El presupuesto requerido para la ejecución es de USD \$ 855.45 (OCHOCIENTOS CINCUENTA Y CINCO DÓLARES DE LOS ESTADOS UNIDOS DE AMÉRICA CON CUARENTA Y CINCO CENTAVOS)

1.5 UBICACIÓN

Descripción de la ubicación geográfica del lugar o lugares donde se ejecutará:

DETALE	INTERNACIONAL
País	Georgia
Estado	fdsf
Sector	fdsf
Comunidad	fdsf
Ubicación específica (Nombre del coliseo, estadio, otros, si aplica)	fdsf

2 BASE LEGAL

2.1 LA LEY DEL DEPORTE, EDUCACIÓN FÍSICA Y RECREACIÓN

El artículo 13 establece: “El Ministerio Sectorial es el órgano rector y planificador del deporte, educación física y recreación; le corresponde establecer, ejercer, garantizar y aplicar las políticas, directrices y planes aplicables en las áreas correspondientes para el desarrollo del sector de conformidad con lo dispuesto en la Constitución, las leyes, instrumentos internacionales y reglamentos aplicables. Tendrá dos objetivos principales, la activación de la población para asegurar la salud de las y los ciudadanos y facilitar la consecución de logros deportivos a nivel nacional e internacional de las y los deportistas incluyendo, aquellos que tengan algún tipo de discapacidad.

2.2 LEY DE RÉGIMEN TRIBUTARIO INTERNO

El artículo 10 dispone: “En general, con el propósito de determinar la base imponible sujeta a este impuesto se deducirán los gastos e inversiones que se efectúen con el propósito de obtener, mantener y mejorar los ingresos de fuente ecuatoriana que no estén exentos. En particular se aplicarán las siguientes deducciones: ... 19. Los costos y gastos por promoción y publicidad de conformidad con las excepciones, límites, segmentación y condiciones establecidas en el Reglamento... Se podrá deducir el 100% adicional para el cálculo de la base imponible del impuesto a la renta, los gastos de publicidad y patrocinio realizados a favor de deportistas, programas y proyectos deportivos previamente calificados por la entidad rectora competente en la materia. El reglamento establecerá los parámetros técnicos y formales que deberán cumplirse para acceder a esta deducción adicional...”

2.3 REGLAMENTO PARA LA APLICACIÓN DE LA LEY DE RÉGIMEN TRIBUTARIO INTERNO

El artículo 28 dispone: “Bajo las condiciones descritas en el artículo precedente y siempre que no hubieren sido aplicados al costo de producción, son deducibles los gastos previstos por la Ley de Régimen Tributario Interno, en los términos señalados en ella y en este reglamento, tales como: ... 11. Promoción, publicidad y patrocinio... e. Se podrá deducir el 100% adicional para el cálculo de la base imponible del impuesto a la renta, los gastos de publicidad y patrocinio realizados a favor de deportistas, programas y proyectos deportivos previamente calificados por la entidad rectora competente en la materia, según lo previsto en el respectivo documento de planificación estratégica, así como con los límites y condiciones que esta emita para el efecto.”

2.4 LOREM IPSUM IS SIMPLY DUMMY TEXT OF THE PRINTING AND TYPESETTING INDUSTRY. LOREM IPSUM HAS BEEN THE INDUSTRY'S STANDARD DUMMY TEXT EVER SINCE THE 1500S, WHEN AN UNKNOWN PRINTER TOOK A GALLEY OF TYPE AND SCRAMBLED IT TO MAKE A TYPE SPECIMEN BOOK. IT HAS SURVIVED NOT ONLY FIVE CENTURIES, BUT ALSO THE LEAP INTO ELECTRONIC TYPESETTING, REMAINING ESSENTIALLY UNCHANGED. IT WAS POPULARISED IN THE 1960S WITH THE RELEASE OF LETRASET SHEETS CONTAINING LOREM IPSUM PASSAGES, AND MORE RECENTLY WITH DESKTOP P

Lorem Ipsum is simply dummy text of the printing and typesetting industry. Lorem Ipsum has been the industry's standard dummy text ever since the 1500s, when an unknown printer took a galley of type and scrambled it to make a type specimen book. It has survived not only five centuries, but also the leap into electronic typesetting, remaining essentially unchanged. It was popularised in the 1960s with the release of Letraset sheets containing Lorem Ipsum passages, and more recently with desktop publishing software like Aldus PageMaker including versions of Lorem Ipsum.

3 CARACTERIZACIÓN, OBJETIVOS Y ALINEACIÓN ESTRATÉGICAL

3.1 ANÁLISIS DE LA SITUACIÓN ACTUAL (DIAGNÓSTICO)

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3.2 JUSTIFICACIÓN

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3.3 OBJETIVOS GENERAL Y ESPECÍFICOS

3.3.1 Objetivo general o propósito

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3.3.2 Objetivos Específicos

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d 3.4 ALINEACIÓN ESTRATÉGICA

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3.4.1 Plan Decenal del Deporte, la Educación Física y la Recreación – DEFIRE

Seleccione un objetivo de una línea de política y marque con una "X" la estrategia o estrategias a las que contribuye directamente el proyecto

Línea de Política 1: Integración de la estructura del sistema nacional del deporte, la educación física y la recreación

Objetivo Estratégico 2: Desarrollar un sistema de comunicación del DEFIRE

2.1	Implementación de planes de comunicación que fortalezcan la acciones del DEFIRE en todo el sector	X
2.2	Suscripción de convenios con universidades para prácticas pre profesionales de comunicación en las organizaciones del DEFIRE	

2.3	Sensibilización de la comunidad para el cambio sobre la importancia de la práctica de la actividad física y el uso del tiempo libre	
2.4	Fomento del uso de comunicación y nuevas tecnologías para la promoción del DEFIRE	

3.4.2 Plan Estratégico del Ministerio del Deporte

Seleccione un objetivo de una línea de política y marque con una "X" la estrategia o estrategias a las que contribuye directamente el proyecto

Objetivo Estratégico Institucional 1: Incrementar la práctica de la cultura física en la población del Ecuador

1.1	Crear e implementar la Política Pública de la Cultura Física	
1.2	Generar mecanismos de accesibilidad a la práctica de actividad física en igualdad de condiciones y oportunidades	X
1.3	Fortalecer el desarrollo formativo de la práctica deportiva en la población	

3.4.3 Aporte del proyecto

Línea de Política 1: Integración de la estructura del sistema nacional del deporte, la educación física y la recreación

Objetivo Estratégico 2: Desarrollar un sistema de comunicación del DEFIRE

Reestructuración de la normativa a partir de la reforma a la ley vigente que rija al sector:

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Generar mecanismos de accesibilidad a la práctica de actividad física en igualdad de condiciones y oportunidades

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3.5 META

Nombre del indicador	Descripción	Método de cálculo	Meta	Periodo>
fdsaf	fdsf	fdsaf	fdsf	fdsf

3.6 PRONÓSTICO DE RESULTADOS

N°	DEPORTISTA	DISCIPLINA	CATEGORÍA DE EDAD	DIVISIÓN	MODALIDAD PRUEBA	RESULTADO (MARCA/TIEMPO) ESPERADO	EVEN TO DE PARTICIPACIÓN	PRONÓSTICO DE UBICACIÓN>
1	fdsf	fdsf	fdsf	fdsf	fdsf	fdsf	fdsf	fdsf

4 BENEFICIARIOS

4.1 IDENTIFICACIÓN Y CARACTERIZACIÓN DE LA POBLACIÓN BENEFICIARIA

4.1.1 Beneficiarios Directos

Son las personas que se benefician directamente de la ejecución del proyecto. Ejemplo: deportistas, estudiantes.

BENEFICIARIOS DIRECTOS	RANGO DE EDAD		SEXO		ETNIA							TOTAL
	Desde	Hasta	Msculino	Femenino	Mestizo	Montubio	Índigena	Blanco	Afro	Mulato	Mulato	
fdsaf	jkl	jkl	jkl	jkl	jkl	klkj	kljkl	jkl	jkl	kjl	lkj	

*Cuadro exclusivo para deporte adaptado y/o paralímpico:		
BENEFICIARIOS DIRECTOS	Tipo de discapacidad	TOTAL

Visual	Auditiva	Multisensoria	Intelectual	Física	Psíquica		
fds	jk	jklkl	kjl	kjl	klj	kjl	jkl

4.1.2 Beneficiarios Indirectos

Son aquellas personas que se benefician de forma indirecta con el desarrollo del proyecto. Ejemplo: cuerpo técnico, médicos, delegados y/o pobladores que se ubican en zonas de influencia del objeto de financiamiento.

BENEFICIARIOS INDIRECTOS	TOTAL	JUSTIFICACIÓN CUANTITATIVA
fdsaf	fdsaf	fdsaf

5 METODOLOGÍA DE EJECUCIÓN

6.1 DESCRIPCIÓN DE ACTIVIDADES

Describir de forma detallada las actividades para llevar a cabo el proyecto

CRONOGRAMA DE EJECUCIÓN DEL OBJETO DE FINANCIAMIENTO													
ACTIVIDADES	ENE	FEB	MAR	ABR	MAY	JUN	JUL	AGO	SEP	OCT	NOV	DIC	
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6.2 ESTRUCTURA ORGÁNICA OPERATIVA

ROL	DETALLE
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6 SEGUIMIENTO Y EVALUACIÓN

Detallar las acciones específicas tanto para el seguimiento como para la evaluación del proyecto por parte del ejecutor del proyecto.

ACTIVIDAD DE SEGUIMIENTO / EVALUACIÓN	PERIODICIDAD	MEDIO DE VERIFICACIÓN	OBSERVACIÓN
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