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

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CABRERA VEGA ANA LUCIA SEPTIEMBRE del 2021

DATOS GENERALES

INFORMACIÓN GENERAL

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: CABRERA VEGA ANA LUCIA

CI: 1103840813

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

Provincia: MANABI Cantón: FLAVIO ALFARO Calle Principal: CESAR

secundaria: CESAR Calle Numeración: 454545 45545445 Referencia:

CCOBENA@DEPORTE.GOB.EC Correo electrónico:

Teléfono Teléfono convencional: 0545454454 0945545454

celular:

1.2 PROYECTO

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

SECTOR AL QUE CONTRIBUYE 1.3

Seleccione con una "x" el sector al que contribuye el proyecto

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

Si el proyecto contiene los siguientes componentes elegir a continuación:

Componentes de infraestructura y/o herramientas tecnológicas para el fomento, realización o seguimiento del deporte y la actividad física	Х
Componentes de construcción de obra nueva, rehabilitación, readecuación y/o mantenimiento de infraestructura deportiva	

1.4 UBICACIÓN

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

DETALE	NACIONAL
País	Ecuador
Provincia	Imbabura
Cantón	Ibarra
Parroquia	SAGRARIO
Ubicación específica (Nombre del coliseo, estadio, otros, si aplica)	fdsafdsf

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."

3 CARACTERIZACIÓN, OBJETIVOS Y ALINEACIÓN ESTRATÉGICAL

3.1 BENEFICIOS DEL PROYECTO

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.

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3.2 OBJETIVOS GENERAL Y ESPECÍFICOS

3.2.1 3.3.1 Objetivo general o propósito

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3.2.2 3.3.2 Objetivos Específicos

- a.1 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.
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3.3 ALINEACIÓN ESTRATÉGICA

Incrementar la práctica de la cultura física en la población del Ecuador.

3.4 META

Nombre del indicador	Descripción	Método de cálculo	Meta	Periodo
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3.5 PRONÓSTICO DE RESULTADOS

N°	DEPORTISTA	DISCIPLINA	CATEGORÍA DE EDAD	DIVISIÓN	MODALIDAD PRUEBA	RESULTADO (MARCA/TIEMPO) ESPERADO	EVENTO DE PARTICIPACIÓN	PRONÓSTICO DE UBICACIÓN
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Lorem Ipsum

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COMPONENTES

4.1 PRESUPUESTO

El presupuesto requerido para la ejecución es de USD \$ 458.45 (CUATROCIENTOS CINCUENTA Y OCHO DÓLARES DE LOS ESTADOS UNIDOS DE AMÉRICA CON CUARENTA Y CINCO CENTAVOS)

4.2 DETALLE (ANEXO)

4.2.1 Preparación de deportistas

Concentración, campamento y/o base de entrenamiento2							
Subitem2 Detalle2 Justificación2 Monto2							
Hidratación2 cesar2 cesar2 489.452							

Equipo técnico2					
Subitem2	Detalle2	Justificación2	Monto2		
Honorarios por servicios: entrenadores, preparadores físicos, servicios médicos, nutrición, psicología, control de dopaje2	fds 2	fds2	458.452		

4.2.2 Participación de deportistas

Control dopaje2					
Detalle2	Justificación2	Monto2			
ce2	ce2	485.452			

5 BENEFICIARIOS

5.1 IDENTIFICACIÓN Y CARACTERIZACIÓN DE LA POBLACIÓN BENEFICIARIA

5.1.1 Beneficiarios Directos

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

BENEFICIARIOS DIRECTOS	TOTAL
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	15001960

5.1.2 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
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	15001960	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

6 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	ОСТ	NOV	DIC
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7 SEGUIMIENTO Y EVALUACIÓN

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

INDICADOR	PERIODICIDAD	META	ACTIVIDAD DE SEGUIMIENTO / EVALUACIÓN	MEDIO DE VERIFICACIÓN	OBSERVACIÓN
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