

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

COBEÑA VALENCIA WILSON STALIN

FDSAFDSFDSF  
JUNIO 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: COBEÑA VALENCIA WILSON STALIN

CI: 1719534321

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

Provincia: BOLIVAR Cantón: CHIMBO Calle Principal: CALUMA

Numeración: 4454545 Calle secundaria: FDSAF Referencia: FDSAFDSAF

Correo electrónico: CARLOS\_COBENA@YAHOO.COM

Teléfono convencional: 0245454545 Teléfono celular: 0954545454

### 1.2 PROYECTO

FDSAFDSFDSF

### 1.3 SECTOR AL QUE CONTRIBUYE

Sector de la recreación	
Sector del deporte formativo y la educación física	X
Sector del deporte convencional de alto rendimiento	
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 \$ 455.45 (CUATROCIENTOS CINCUENTA Y CINCO dólares de los Estados Unidos de Norteamérica CON CUARENTA Y CINCO centavos)

### 1.5 UBICACIÓN

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

DETALE	INTERNACIONAL
País	Guadalupe
Estado	fds
Sector	fdsa
Comunidad	fds
Ubicación específica (Nombre del coliseo, estadio, otros, si aplica)	fdsa

## 2 BASE LEGAL

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### 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 FDSA

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### 3 CARACTERIZACIÓN, OBJETIVOS Y ALINEACIÓN ESTRATÉGICAL

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

Selecione 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 3: Liderazgo y posicionamiento internacional del país a través de la consecución de logros deportivos

Objetivo Estratégico 2: Implementar un sistema nacional de preparación y competición

2.1	Implementación de un modelo nacional de competencias	X
2.2	Diseño de lineamientos nacionales de uso de los CEAR para el desarrollo, tecnificación y maestría deportiva	

### 3.4.2 Plan Estratégico del Ministerio del Deporte

Selecione 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 3: Liderazgo y posicionamiento internacional del país a través de la consecución de logros deportivos

Objetivo Estratégico 2: Implementar un sistema nacional de preparación y competición

Implementación de un modelo nacional de competencias

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

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### 3.5 META

Nombre del indicador	Descripción	Método de cálculo	Meta	Periodo>
45	45	45	45	45

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	45	45	45	45	45	45	45	54

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	
45	45	45	45	54	45	54	45	45	45	45	54	

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
fdsa	54	fdsafdsaf

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
gfdgfdg			X	X								

## 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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