

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

What is Lorem Ipsum?

BENAVIDES PEREZ MARCELO OSWALDO  
SEPTIEMBRE 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: BENAVIDES PEREZ MARCELO OSWALDO

CI: 0400545836

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

Provincia: SUCUMBIOS Cantón: LAGO AGRIO Calle Principal: FDSAF

Numeración: 454545 Calle secundaria: FDSAF Referencia: FDSAF

Correo electrónico: CCOBENA@DEPORTE.GOB.EC

Teléfono convencional: 0544554544 Teléfono celular: 0945545445

### 1.2 PROYECTO

WHAT IS LOREM IPSUM?

### 1.3 SECTOR AL QUE CONTRIBUYE

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

|   |   |
|---|---|
| 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  |   |

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 | X |
| 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  | Sucumbios               |
| Cantón   | Cascales                |
| Parroquia  | SANTA ROSA DE SUCUMBIOS |
| Ubicación específica (Nombre del coliseo, estadio, otros, si aplica) | dfafdsaf                |

|  |               |
|--|---------------|
| DETALE   | INTERNACIONAL |
| País   | Reino Unido   |
| Estado   | d             |
| Sector   | d             |
| Comunidad  | d             |
| Ubicación específica (Nombre del coliseo, estadio, otros, si aplica) | df            |

## 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.”

## 3 CARACTERIZACIÓN, OBJETIVOS Y ALINEACIÓN ESTRATÉGICAL

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### 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. 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.

### 3.2 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 |
|----------------------|-------------|-------------------|-------|---------|
| fdsa                 | fdasf       | dsff              | fdsaf | 2020    |

### 3.5 PRONÓSTICO DE RESULTADOS

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

|   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|
| 1 | <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 p</p> | <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 p</p> | <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 p</p> | <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 p</p> | <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 p</p> | <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 p</p> | <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 p</p> | <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 p</p> |
|---|---|---|---|---|---|---|---|---|

#### 4 COMPONENTES

## 4.1 PRESUPUESTO

El presupuesto requerido para la ejecución es de USD \$ 1576.82

### Proyecto plurianual

Presupuesto 1 USD \$ 485.45 (CUATROCIENTOS OCHENTA Y CINCO DÓLARES DE LOS ESTADOS UNIDOS DE AMÉRICA CON CUARENTA Y CINCO CENTAVOS)

Presupuesto 2 USD \$ 898.45 (OCHOCIENTOS NOVENTA Y OCHO DÓLARES DE LOS ESTADOS UNIDOS DE AMÉRICA CON CUARENTA Y CINCO CENTAVOS)

Presupuesto 3 USD \$ 96.4589 (NOVENTA Y SEIS DÓLARES DE LOS ESTADOS UNIDOS DE AMÉRICA CON CUARENTA Y SEIS CENTAVOS)

Presupuesto 4 USD \$ 96.4589 (NOVENTA Y SEIS DÓLARES DE LOS ESTADOS UNIDOS DE AMÉRICA CON CUARENTA Y SEIS CENTAVOS)

## 4.2 DETALLE (ANEXO)

### 4.2.1 Preparación de deportistas

| Concentración, campamento y/o base de entrenamiento <sup>2</sup> |                      |                            |                    |
|--|----------------------|----------------------------|--------------------|
| Subitem <sup>2</sup>   | Detalle <sup>2</sup> | Justificación <sup>2</sup> | Monto <sup>2</sup> |
| Alimentación <sup>2</sup>  | lugar <sup>2</sup>   | lugar <sup>2</sup>         | 486.452            |

### 4.2.2 Componente de construcción nueva, rehabilitación, readecuación y/o mantenimiento de infraestructura deportiva

| Costos directos e indirectos <sup>3</sup> |                                    |                     |                       |                             |                          |
|---|------------------------------------|---------------------|-----------------------|-----------------------------|--------------------------|
| Número <sup>3</sup>                       | Descripción del rubro <sup>3</sup> | Unidad <sup>3</sup> | Cantidad <sup>3</sup> | Valor Unitario <sup>3</sup> | Valor Total <sup>3</sup> |
| 458453                                    | cesar <sup>3</sup>                 | cesar <sup>3</sup>  | 4583                  | 458.453                     | 209970.103               |
| 856453                                    | cesar <sup>23</sup>                | faf <sup>3</sup>    | 45453                 | 8.453                       | 38405.253                |

## 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 | 5864  |

### 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 | 4588  | ddd                        |

## 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 | OCT | NOV | DIC |
| 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. |     |     |     | X   | X   |     |     |     |     |     |     |     |



7 SEGUIMIENTO Y EVALUACIÓN

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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 |
|-----------|--------------|-------|---------------------------------------|-----------------------|-------------|
| fdsa      | d            | fdsaf | Mensual                               | dsff                  | d           |