

## HISTÓRICO DE TASAS DE USURA APLICABLES A IMPUESTOS ART.635 ESTATUTO TRIBUTARIO NACIONAL LEY 1819 DE 2016 ART.279

| RESOLUCIÓN | FECHA     | VIGENCIA  |           | INTERES ANUAL EFECTIVO<br>CRÉDITO COMERCIAL Y DE CONSUMO | CONVERSIÓN |            |         |
|------------|-----------|-----------|-----------|----------------------------------------------------------|------------|------------|---------|
|            |           | DESDE     | HASTA     |                                                          | USURA      | DIARIO     | MES     |
|            |           | ANTES DE  | 28-jul-06 |                                                          | 20.63%     | 0.0513989% | 1.5753% |
| 1103       | 30-jun-06 | 29-jul-06 | 31-jul-06 | 15.08%                                                   | 22.62%     | 0.0558841% | 1.7139% |
| 1305       | 31-jul-06 | 01-ago-06 | 31-ago-06 | 15.02%                                                   | 22.53%     | 0.0556828% | 1.7076% |
| 1468       | 31-ago-06 | 01-sep-06 | 30-sep-06 | 15.05%                                                   | 22.58%     | 0.0557835% | 1.7107% |
| 1715       | 29-sep-06 | 01-oct-06 | 31-dic-06 | 15.07%                                                   | 22.61%     | 0.0558506% | 1.7128% |
| 2441       | 29-dic-06 | 01-ene-07 | 04-ene-07 | 21.39%                                                   | 32.09%     | 0.0762689% | 2.3461% |
| 0008       | 04-ene-07 | 05-ene-07 | 31-mar-07 | 13.83%                                                   | 20.75%     | 0.0516601% | 1.5833% |
| 0428       | 30-mar-07 | 01-abr-07 | 30-jun-07 | 16.75%                                                   | 25.13%     | 0.0614279% | 1.8854% |
| 1086       | 29-jun-07 | 01-jul-07 | 30-sep-07 | 19.01%                                                   | 28.52%     | 0.0687566% | 2.1126% |
| 1742       | 28-sep-07 | 01-oct-07 | 31-dic-07 | 21.26%                                                   | 31.89%     | 0.0758638% | 2.3335% |
| 2366       | 28-dic-07 | 01-ene-08 | 31-mar-08 | 21.83%                                                   | 32.75%     | 0.0776355% | 2.3886% |
| 0474       | 31-mar-08 | 01-abr-08 | 30-jun-08 | 21.92%                                                   | 32.88%     | 0.0779142% | 2.3973% |
| 1011       | 27-jun-08 | 01-jul-08 | 30-sep-08 | 21.51%                                                   | 32.27%     | 0.0766423% | 2.3577% |
| 1555       | 30-sep-08 | 01-oct-08 | 31-dic-08 | 21.02%                                                   | 31.53%     | 0.0751144% | 2.3102% |
| 2163       | 30-dic-08 | 01-ene-09 | 31-mar-09 | 20.47%                                                   | 30.71%     | 0.0733893% | 2.2565% |
| 0388       | 31-mar-09 | 01-abr-09 | 30-jun-09 | 20.28%                                                   | 30.42%     | 0.0727908% | 2.2379% |
| 0937       | 30-jun-09 | 01-jul-09 | 30-sep-09 | 18.65%                                                   | 27.98%     | 0.0676022% | 2.0768% |
| 1486       | 30-sep-09 | 01-oct-09 | 31-dic-09 | 17.28%                                                   | 25.92%     | 0.0631642% | 1.9392% |
| 2039       | 30-dic-09 | 01-ene-10 | 31-mar-10 | 16.14%                                                   | 24.21%     | 0.0594159% | 1.8231% |
| 0699       | 30-mar-10 | 01-abr-10 | 30-jun-10 | 15.31%                                                   | 22.97%     | 0.0566543% | 1.7377% |
| 1311       | 30-jun-10 | 01-jul-10 | 30-sep-10 | 14.94%                                                   | 22.41%     | 0.0554142% | 1.6993% |
| 1920       | 30-sep-10 | 01-oct-10 | 31-dic-10 | 14.21%                                                   | 21.32%     | 0.0529511% | 1.6232% |
| 2476       | 30-dic-10 | 01-ene-11 | 31-mar-11 | 15.61%                                                   | 23.42%     | 0.0576556% | 1.7686% |
| 0487       | 31-mar-11 | 01-abr-11 | 30-jun-11 | 17.69%                                                   | 26.54%     | 0.0644999% | 1.9806% |
| 1047       | 30-jun-11 | 01-jul-11 | 30-sep-11 | 18.63%                                                   | 27.95%     | 0.0675379% | 2.0748% |
| 1684       | 30-sep-11 | 01-oct-11 | 31-dic-11 | 19.39%                                                   | 29.09%     | 0.0699699% | 2.1503% |
| 2336       | 28-dic-11 | 01-ene-12 | 31-mar-12 | 19.92%                                                   | 29.88%     | 0.0716533% | 2.2026% |
| 0465       | 30-mar-12 | 01-abr-12 | 30-jun-12 | 20.52%                                                   | 30.78%     | 0.0735466% | 2.2614% |
| 0984       | 29-jun-12 | 01-jul-12 | 30-sep-12 | 20.86%                                                   | 31.29%     | 0.0746137% | 2.2946% |
| 1528       | 28-sep-12 | 01-oct-12 | 31-dic-12 | 20.89%                                                   | 31.34%     | 0.0747077% | 2.2975% |
| 2200       | 28-dic-12 | 01-ene-13 | 31-mar-13 | 20.75%                                                   | 31.13%     | 0.0742689% | 2.2839% |
| 0605       | 27-mar-13 | 01-abr-13 | 30-jun-13 | 20.83%                                                   | 31.25%     | 0.0745197% | 2.2917% |
| 1192       | 28-jun-13 | 01-jul-13 | 30-sep-13 | 20.34%                                                   | 30.51%     | 0.0729800% | 2.2438% |
| 1779       | 30-sep-13 | 01-oct-13 | 31-dic-13 | 19.85%                                                   | 29.78%     | 0.0714315% | 2.1957% |
| 2372       | 30-dic-13 | 01-ene-14 | 31-mar-14 | 19.65%                                                   | 29.48%     | 0.0707970% | 2.1760% |
| 0503       | 31-mar-14 | 01-abr-14 | 30-jun-14 | 19.63%                                                   | 29.45%     | 0.0707335% | 2.1740% |
| 1041       | 27-jun-14 | 01-jul-14 | 30-sep-14 | 19.33%                                                   | 29.00%     | 0.0697787% | 2.1444% |
| 1707       | 30-sep-14 | 01-oct-14 | 31-dic-14 | 19.17%                                                   | 28.76%     | 0.0692681% | 2.1285% |
| 2359       | 30-dic-14 | 01-ene-15 | 31-mar-15 | 19.21%                                                   | 28.82%     | 0.0693959% | 2.1325% |
| 0369       | 30-mar-15 | 01-abr-15 | 30-jun-15 | 19.37%                                                   | 29.06%     | 0.0699062% | 2.1483% |
| 0913       | 30-jun-15 | 01-jul-15 | 30-sep-15 | 19.26%                                                   | 28.89%     | 0.0695555% | 2.1374% |
| 1341       | 29-sep-15 | 01-oct-15 | 31-dic-15 | 19.33%                                                   | 29.00%     | 0.0697787% | 2.1444% |
| 1788       | 28-dic-15 | 01-ene-16 | 31-mar-16 | 19.68%                                                   | 29.52%     | 0.0706985% | 2.1789% |
| 0334       | 29-mar-16 | 01-abr-16 | 30-jun-16 | 20.54%                                                   | 30.81%     | 0.0734083% | 2.2634% |
| 0811       | 28-jun-16 | 01-jul-16 | 30-sep-16 | 21.34%                                                   | 32.01%     | 0.0759052% | 2.3412% |
| 1233       | 29-sep-16 | 01-oct-16 | 31-dic-16 | 21.99%                                                   | 32.99%     | 0.0779173% | 2.4040% |
| 1612       | 26-dic-16 | 01-ene-17 | 31-mar-17 | 22.34%                                                   | 33.51%     | 0.0792111% | 2.4376% |
| 0488       | 28-mar-17 | 01-abr-17 | 30-jun-17 | 22.33%                                                   | 33.50%     | 0.0791803% | 2.4367% |
| 0907       | 30-jun-17 | 01-jul-17 | 30-sep-17 | 21.98%                                                   | 32.97%     | 0.0780999% | 2.4030% |

| DIAN   |            |
|--------|------------|
| ANUAL  | DIARIO     |
|        | 0.0850410% |
|        | 0.0853689% |
|        | 0.0833607% |
|        | 0.0813525% |
|        | 0.0805328% |
|        | 0.0804508% |
|        | 0.0792213% |
|        | 0.0785656% |
|        | 0.0787295% |
|        | 0.0793852% |
|        | 0.0789344% |
|        | 0.0794384% |
|        | 0.0806557% |
|        | 0.0841803% |
|        | 0.0874590% |
|        | 0.0901230% |
| 31.51% | 0.0860929% |
| 31.50% | 0.0860519% |
| 30.97% | 0.0846175% |

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