

**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 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%	31.51%	
0488	28-mar-17	01-abr-17	30-jun-17	22.33%	33.50%	0.0791803%	2.4367%	31.50%	

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%
	0.0860929%
	0.0860519%

\*-2 PUNTOS  
\*-2 PUNTOS