Superintendencia Financiera de Colombia

SUPERINTENDENCIA FINANCIERA DE COLOMBIA

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	CONVERSIÓN			DIAN		
		DESDE	HASTA	CRÉDITO COMERCIAL Y DE CONSUMO	USURA	DIARIO	MES	ANUAL	DIARIO	
		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%		0,0850410%	
0605	27-mar-13	01-abr-13	30-jun-13	20,83%	31,25%	0,0745197%	2,2917%		0,0853689%	
1192	28-jun-13	01-jul-13	30-sep-13	20,34%	30,51%	0,0729800%	2,2438%		0,0833607%	
1779	30-sep-13	01-oct-13	31-dic-13	19,85%	29,78%	0,0714315%	2,1957%		0,0813525%	
2372	30-dic-13	01-ene-14	31-mar-14	19,65%	29,48%	0,0707970%	2,1760%		0,0805328%	
0503	31-mar-14	01-abr-14	30-jun-14	19,63%	29,45%	0,0707335%	2,1740%		0,0804508%	
1041	27-jun-14	01-jul-14	30-sep-14	19,33%	29,00%	0,0697787%	2,1444%		0,0792213%	
1707	30-sep-14	01-oct-14	31-dic-14	19,17%	28,76%	0,0692681%	2,1285%		0,0785656%	
2359	30-dic-14	01-ene-15	31-mar-15	19,21%	28,82%	0,0693959%	2,1325%		0,0787295%	
0369	30-mar-15	01-abr-15	30-jun-15	19,37%	29,06%	0,0699062%	2,1483%		0,0793852%	
0913	30-jun-15	01-jul-15	30-sep-15	19,26%	28,89%	0,0695555%	2,1374%		0,0789344%	
1341	29-sep-15	01-oct-15	31-dic-15	19,33%	29,00%	0,0697787%	2,1444%		0,0794384%	
1788	28-dic-15	01-ene-16	31-mar-16	19,68%	29,52%	0,0706985%	2,1789%		0,0806557%	
0334	29-mar-16	01-abr-16	30-jun-16	20,54%	30,81%	0,0734083%	2,2634%		0,0841803%	
0811	28-jun-16	01-jul-16	30-sep-16	21,34%	32,01%	0,0759052%	2,3412%		0,0874590%	
1233	29-sep-16	01-oct-16	31-dic-16	21,99%	32,99%	0,0779173%	2,4040%		0,0901230%	
1612	26-dic-16	01-ene-17	31-mar-17	22,34%	33,51%	0,0792111%	2,4376%	31,51%	0,0860929%	*-2 PUNTOS
0488	28-mar-17	01-abr-17	30-jun-17	22,33%	33,50%	0,0791803%	2,4367%	31,50%	0,0860519%	*-2 PUNTOS
0907	30-jun-17	01-jul-17	30-sep-17	21,98%	32,97%	0,0780999%	2,4030%	30,97%	0,0846175%	*-2 PUNTOS
1155	30-ago-17	01-sep-17	30-sep-17	21,48%	32,22%	0,0765490%	2,3548%	30,22%	0,0825683%	*-2 PUNTOS
1298	29-sep-17	01-oct-17	31-oct-17	21,15%	31,73%	0,0755206%	2,3228%	29,73%	0,0812158%	*-2 PUNTOS
1447	27-oct-17	01-nov-17	30-nov-17	20,96%	31,44%	0,0749268%	2,3043%	29,44%	0,0804372%	*-2 PUNTOS
1619	29-nov-17	01-dic-17	31-dic-17	20,77%	31,16%	0,0743316%	2,2858%	29,16%	0,0796585%	*-2 PUNTOS
1890	28-dic-17	01-ene-18	31-ene-18	20,69%	31,04%	0,0740807%	2,2780%	29,04%	0,0793306%	*-2 PUNTOS
131	31-ene-18	01-feb-18	28-feb-18	21,01%	31,52%	0,0750832%	2,3092%	29,52%	0,0808630%	*-2 PUNTOS
259	28-feb-18	01-mar-18	31-mar-18	20,68%	31,02%	0,0740493%	2,2770%	29,02%	0,0795068%	*-2 PUNTOS
398	28-mar-18	01-abr-18	30-abr-18	20,48%	30,72%	0,0734208%	2,2575%	28,72%	0,0786849%	*-2 PUNTOS