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%	0.0774233%	2.3886%			
0474	31-mar-08	01-abr-08	30-jun-08	21.92%	32.88%	0.0777013%	2.3973%			
1011	27-jun-08	01-jul-08	30-sep-08	21.51%	32.27%	0.0764328%	2.3577%			
1555	30-sep-08	01-oct-08	31-dic-08	21.02%	31.53%	0.0749091%	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%	0.0714574%	2.2026%			
0465	30-mar-12	01-abr-12	30-jun-12	20.52%	30.78%	0.0733456%	2.2614%			
0984	29-jun-12	01-jul-12	30-sep-12	20.86%	31.29%	0.0744098%	2.2946%			
1528	28-sep-12	01-oct-12	31-dic-12	20.89%	31.34%	0.0745035%	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%		0.0792213%	
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%	0.0806421%	*-2 PUNTOS
259	28-feb-18	01-mar-18	31-mar-18	20.68%	31.02%	0.0740493%	2.2770%	29.02%	0.0792896%	*-2 PUNTOS
398	28-mar-18	01-abr-18	30-abr-18	20.48%	30.72%	0.0734208%	2.2575%	28.72%	0.0784699%	*-2 PUNTOS
527	27-abr-18	01-may-18	31-may-18	20.44%	30.66%	0.0732949%	2.2536%	28.66%	0.0783060%	*-2 PUNTOS
687	30-may-18	01-jun-18	30-jun-18	20.28%	30.42%	0.0727908%	2.2379%	28.42%	0.0776503%	*-2 PUNTOS
820	28-jun-18	01-jul-18	31-jul-18	20.03%	30.05%	0.0720013%	2.2134%	28.05%	0.0766257%	*-2 PUNTOS
954	27-jul-18	01-ago-18	31-ago-18	19.94%	29.91%	0.0717166%	2.2045%	27.91%	0.0762568%	*-2 PUNTOS
1112	31-ago-18	01-sep-18	30-sep-18	19.81%	29.72%	0.0713047%	2.1918%	27.72%	0.0757240%	*-2 PUNTOS
1294	28-sep-18	01-oct-18	31-oct-18	19.63%	29.45%	0.0707335%	2.1740%	27.45%	0.0749863%	*-2 PUNTOS
1521	31-oct-18	01-nov-18	30-nov-18	19.49%	29.24%	0.0702883%	2.1602%	27.24%	0.0744126%	*-2 PUNTOS