

**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 |            |         |        |             |
|------------|-----------|-----------|-----------|--------------------------------|------------|------------|---------|--------|-------------|
|            |           | DESDE     | HASTA     | CRÉDITO COMERCIAL Y DE CONSUMO | 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%     | 0.0774233% | 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% | DIAN   | ART. 635 ET |
| 1528       | 28-sep-12 | 01-oct-12 | 31-dic-12 | 20.89%                         | 31.34%     | 0.0745035% | 2.2975% | ANUAL  | DIARIO      |
| 2200       | 28-dic-12 | 01-ene-13 | 31-mar-13 | 20.75%                         | 31.13%     | 0.0742689% | 2.2839% | 31.13% | 0.0850410%  |
| 0605       | 27-mar-13 | 01-abr-13 | 30-jun-13 | 20.83%                         | 31.25%     | 0.0745197% | 2.2917% | 31.25% | 0.0853689%  |
| 1192       | 28-jun-13 | 01-jul-13 | 30-sep-13 | 20.34%                         | 30.51%     | 0.0729800% | 2.2438% | 30.51% | 0.0833607%  |
| 1779       | 30-sep-13 | 01-oct-13 | 31-dic-13 | 19.85%                         | 29.78%     | 0.0714315% | 2.1957% | 29.78% | 0.0813525%  |
| 2372       | 30-dic-13 | 01-ene-14 | 31-mar-14 | 19.65%                         | 29.48%     | 0.0707970% | 2.1760% | 29.48% | 0.0805328%  |
| 0503       | 31-mar-14 | 01-abr-14 | 30-jun-14 | 19.63%                         | 29.45%     | 0.0707335% | 2.1740% | 29.45% | 0.0804508%  |
| 1041       | 27-jun-14 | 01-jul-14 | 30-sep-14 | 19.33%                         | 29.00%     | 0.0697787% | 2.1444% | 29.00% | 0.0792213%  |
| 1707       | 30-sep-14 | 01-oct-14 | 31-dic-14 | 19.17%                         | 28.76%     | 0.0692681% | 2.1285% | 28.76% | 0.0785656%  |
| 2359       | 30-dic-14 | 01-ene-15 | 31-mar-15 | 19.21%                         | 28.82%     | 0.0693959% | 2.1325% | 28.82% | 0.0787295%  |
| 0369       | 30-mar-15 | 01-abr-15 | 30-jun-15 | 19.37%                         | 29.06%     | 0.0699062% | 2.1483% | 29.06% | 0.0793852%  |
| 0913       | 30-jun-15 | 01-jul-15 | 30-sep-15 | 19.26%                         | 28.89%     | 0.0695555% | 2.1374% | 28.89% | 0.0789344%  |
| 1341       | 29-sep-15 | 01-oct-15 | 31-dic-15 | 19.33%                         | 29.00%     | 0.0697787% | 2.1444% | 29.00% | 0.0792213%  |
| 1788       | 28-dic-15 | 01-ene-16 | 31-mar-16 | 19.68%                         | 29.52%     | 0.0706985% | 2.1789% | 29.52% | 0.0806557%  |
| 0334       | 29-mar-16 | 01-abr-16 | 30-jun-16 | 20.54%                         | 30.81%     | 0.0734083% | 2.2634% | 30.81% | 0.0841803%  |

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