

**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%	0,0774233%	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%
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%

DIAN ART. 635 ET

ANUAL DIARIO

31,13%	0,0850410%
31,25%	0,0853689%
30,51%	0,0833607%
29,78%	0,0813525%
29,48%	0,0805328%
29,45%	0,0804508%
29,00%	0,0792213%
28,76%	0,0785656%
28,82%	0,0787295%
29,06%	0,0793852%
28,89%	0,0789344%
29,00%	0,0792213%
29,52%	0,0806557%
30,81%	0,0841803%
32,01%	0,0874590%

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LEY 1819 DE 2016 ART.279**

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		DESDE	HASTA		USURA	DIARIO	MES			
1233	29-sep-16	01-oct-16	31-dic-16	21,99%	32,99%	0,0779173%	2,4040%	32,99%	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
1708	29-nov-18	01-dic-18	31-dic-18	19,40%	29,10%	0,0700018%	2,1513%	27,10%	0,0740437%	*-2 PUNTOS
1872	27-dic-18	01-ene-19	31-ene-19	19,16%	28,74%	0,0692362%	2,1275%	26,74%	0,0730601%	*-2 PUNTOS
111	31-ene-19	01-feb-19	28-feb-19	19,70%	29,55%	0,0709558%	2,1809%	27,55%	0,0752732%	*-2 PUNTOS
263	28-feb-19	01-mar-19	31-mar-19	19,37%	29,06%	0,0699062%	2,1483%	27,06%	0,0739208%	*-2 PUNTOS
389	29-mar-19	01-abr-19	30-abr-19	19,32%	28,98%	0,0697468%	2,1434%	26,98%	0,0737158%	*-2 PUNTOS
574	30-abr-19	01-may-19	31-may-19	19,34%	29,01%	0,0698106%	2,1454%	27,01%	0,0737978%	*-2 PUNTOS
697	30-may-19	01-jun-19	30-jun-19	19,30%	28,95%	0,0696830%	2,1414%	26,95%	0,0736339%	*-2 PUNTOS
829	28-jun-19	01-jul-19	31-jul-19	19,28%	28,92%	0,0696193%	2,1394%	26,92%	0,0735519%	*-2 PUNTOS
1018	31-jul-19	01-ago-19	31-ago-19	19,32%	28,98%	0,0697468%	2,1434%	26,98%	0,0737158%	*-2 PUNTOS
1145	30-ago-19	01-sep-19	30-sep-19	19,32%	28,98%	0,0697468%	2,1434%	26,98%	0,0737158%	*-2 PUNTOS
1293	30-sep-19	01-oct-19	31-oct-19	19,10%	28,65%	0,0690445%	2,1216%	26,65%	0,0728142%	*-2 PUNTOS
1474	30-oct-19	01-nov-19	30-nov-19	19,03%	28,55%	0,0688206%	2,1146%	26,55%	0,0725273%	*-2 PUNTOS

**LEY 1943 ART. 95 Y
ART. 102 PAR 2**

ANUAL	DIARIO	HASTA 28/06/2019
21,16%	0,0526006%	*+2 PUNTOS
21,70%	0,0538196%	*+2 PUNTOS
21,37%	0,0530753%	*+2 PUNTOS
21,32%	0,0529624%	*+2 PUNTOS
21,34%	0,0530076%	*+2 PUNTOS
21,30%	0,0529172%	*+2 PUNTOS