



**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	VARIACIÓN	CONVERSIÓN					
		DESDE	HASTA			USURA	DIARIO	MES			
1233	29-sep-16	01-oct-16	31-dic-16	21.99%	0.65%	32.99%	0.0779173%	2.4040%	32.99%	0.0901230%	
1612	26-dic-16	01-ene-17	31-mar-17	22.34%	0.35%	33.51%	0.0792111%	2.4376%	31.51%	0.0860929%	+2 PUNTOS
0488	28-mar-17	01-abr-17	30-jun-17	22.33%	-0.01%	33.50%	0.0791803%	2.4367%	31.50%	0.0860519%	+2 PUNTOS
0907	30-jun-17	01-jul-17	30-sep-17	21.98%	-0.35%	32.97%	0.0780999%	2.4030%	30.97%	0.0846175%	+2 PUNTOS
1155	30-ago-17	01-sep-17	30-sep-17	21.48%	-0.50%	32.22%	0.0765490%	2.3548%	30.22%	0.0825683%	+2 PUNTOS
1298	29-sep-17	01-oct-17	31-oct-17	21.15%	-0.33%	31.73%	0.0755206%	2.3228%	29.73%	0.0812158%	+2 PUNTOS
1447	27-oct-17	01-nov-17	30-nov-17	20.96%	-0.19%	31.44%	0.0749268%	2.3043%	29.44%	0.0804372%	+2 PUNTOS
1619	29-nov-17	01-dic-17	31-dic-17	20.77%	-0.19%	31.16%	0.0743316%	2.2858%	29.16%	0.0796585%	+2 PUNTOS
1890	28-dic-17	01-ene-18	31-ene-18	20.69%	-0.08%	31.04%	0.0740807%	2.2780%	29.04%	0.0793306%	+2 PUNTOS
131	31-ene-18	01-feb-18	28-feb-18	21.01%	0.32%	31.52%	0.0750832%	2.3092%	29.52%	0.0806421%	+2 PUNTOS
259	28-feb-18	01-mar-18	31-mar-18	20.68%	-0.33%	31.02%	0.0740493%	2.2770%	29.02%	0.0792896%	+2 PUNTOS
398	28-mar-18	01-abr-18	30-abr-18	20.48%	-0.20%	30.72%	0.0734208%	2.2575%	28.72%	0.0784699%	+2 PUNTOS
527	27-abr-18	01-may-18	31-may-18	20.44%	-0.04%	30.66%	0.0732949%	2.2536%	28.66%	0.0783060%	+2 PUNTOS
687	30-may-18	01-jun-18	30-jun-18	20.28%	-0.16%	30.42%	0.0727908%	2.2379%	28.42%	0.0776503%	+2 PUNTOS
820	28-jun-18	01-jul-18	31-jul-18	20.03%	-0.25%	30.05%	0.0720013%	2.2134%	28.05%	0.0766257%	+2 PUNTOS
954	27-jul-18	01-ago-18	31-ago-18	19.94%	-0.09%	29.91%	0.0717166%	2.2045%	27.91%	0.0762568%	+2 PUNTOS
1112	31-ago-18	01-sep-18	30-sep-18	19.81%	-0.13%	29.72%	0.0713047%	2.1918%	27.72%	0.0757240%	+2 PUNTOS
1294	28-sep-18	01-oct-18	31-oct-18	19.63%	-0.18%	29.45%	0.0707335%	2.1740%	27.45%	0.0749863%	+2 PUNTOS
1521	31-oct-18	01-nov-18	30-nov-18	19.49%	-0.14%	29.24%	0.0702883%	2.1602%	27.24%	0.0744126%	+2 PUNTOS
1708	29-nov-18	01-dic-18	31-dic-18	19.40%	-0.09%	29.10%	0.0700018%	2.1513%	27.10%	0.0740437%	+2 PUNTOS
1872	27-dic-18	01-ene-19	31-ene-19	19.16%	-0.24%	28.74%	0.0692362%	2.1275%	26.74%	0.0730601%	+2 PUNTOS
111	31-ene-19	01-feb-19	28-feb-19	19.70%	0.54%	29.55%	0.0709558%	2.1809%	27.55%	0.0752732%	+2 PUNTOS
263	28-feb-19	01-mar-19	31-mar-19	19.37%	-0.33%	29.06%	0.0699062%	2.1483%	27.06%	0.0739208%	+2 PUNTOS
389	29-mar-19	01-abr-19	30-abr-19	19.32%	-0.05%	28.98%	0.0697468%	2.1434%	26.98%	0.0737158%	+2 PUNTOS
574	30-abr-19	01-may-19	31-may-19	19.34%	0.02%	29.01%	0.0698106%	2.1454%	27.01%	0.0737978%	+2 PUNTOS
697	30-may-19	01-jun-19	30-jun-19	19.30%	-0.04%	28.95%	0.0696830%	2.1414%	26.95%	0.0736339%	+2 PUNTOS
829	28-jun-19	01-jul-19	31-jul-19	19.28%	-0.02%	28.92%	0.0696193%	2.1394%	26.92%	0.0735519%	+2 PUNTOS
1018	31-jul-19	01-ago-19	31-ago-19	19.32%	0.04%	28.98%	0.0697468%	2.1434%	26.98%	0.0737158%	+2 PUNTOS
1145	30-ago-19	01-sep-19	30-sep-19	19.32%	0.00%	28.98%	0.0697468%	2.1434%	26.98%	0.0737158%	+2 PUNTOS
1293	30-sep-19	01-oct-19	31-oct-19	19.10%	-0.22%	28.65%	0.0690445%	2.1216%	26.65%	0.0728142%	+2 PUNTOS
1474	30-oct-19	01-nov-19	30-nov-19	19.03%	-0.07%	28.55%	0.0688206%	2.1146%	26.55%	0.0725273%	+2 PUNTOS
1603	29-nov-19	01-dic-19	31-dic-19	18.91%	-0.12%	28.37%	0.0684364%	2.1027%	26.37%	0.0720355%	+2 PUNTOS

LEY 1943 DE 2018 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

DECRETO 2106 ART. 48 Y ART. 49		
ANUAL	DIARIO	ART. 590 E.T.N
21.03%	0.0523063%	+2 PUNTOS