

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			LEY 2010/2019 ART.120 PAR 3 DEC 2106/2019 ART.48 Y ART.49			DIAN		DIAN			
		DESDE	HASTA			USURA	DIARIO	MES	DIAN ART. 635 ET HISTORICA		CAMBIO INTERESES	DEC 688/2020 ART. 1 CORRIENTE		DEC 688/2020 ART. 1 AFECTADOS			
									ANUAL	DIARIO		ANUAL	DIARIO	50% CORRIENTE TRANSITORIA			
1103	30-jun-06	ANTES DE	28-jul-06	15.08%	0.00%	20.63%	0.0513989%	1.5753%	20.63%	0.0513989%	MC	17.08%	0.0432113%	15.08%	0.0412022%	15.08%	0.026011%
1305	31-jul-06	29-jul-06	31-jul-06	15.08%	0.00%	22.62%	0.0558841%	1.7139%	22.62%	0.0558841%	MC	17.08%	0.0432113%	15.08%	0.0412022%	15.08%	0.026011%
1468	31-ago-06	01-ago-06	31-ago-06	15.02%	#####	22.53%	0.0556828%	1.7076%	22.53%	0.0556828%	MC	17.02%	0.0430708%	15.02%	0.0410383%	15.02%	0.0205191%
1715	29-sep-06	01-sep-06	30-sep-06	15.05%	0.03%	22.58%	0.0557835%	1.7107%	22.58%	0.0557835%	MC	17.05%	0.0431411%	15.05%	0.0411202%	15.05%	0.0205601%
2441	29-sep-06	01-oct-06	31-dic-06	15.07%	0.02%	22.61%	0.0558506%	1.7128%	22.61%	0.0558506%	MC	17.07%	0.0431879%	15.07%	0.0411749%	15.07%	0.0205874%
0008	29-dic-06	01-ene-07	04-ene-07	21.39%	6.32%	32.09%	0.0762689%	2.3461%	32.09%	0.0762689%	MC	23.39%	0.0576001%	21.39%	0.0584426%	10.70%	0.0292213%
0008	04-ene-07	05-ene-07	31-mar-07	13.83%	#####	20.75%	0.0516601%	1.5833%	20.75%	0.0516601%	MC	15.83%	0.0402693%	13.83%	0.0377869%	6.92%	0.0188934%
0428	30-mar-07	01-abr-07	30-jun-07	16.75%	2.92%	25.13%	0.0614279%	1.8854%	25.13%	0.0614279%	MC	18.75%	0.0470933%	16.75%	0.0457650%	8.38%	0.0228825%
1086	29-jun-07	01-jul-07	30-sep-07	19.01%	2.26%	28.52%	0.0687566%	2.1126%	28.52%	0.0687566%	MC	21.01%	0.0522610%	19.01%	0.0519399%	9.51%	0.0256999%
1742	28-sep-07	01-oct-07	31-dic-07	21.26%	2.25%	31.89%	0.0758638%	2.3335%	31.89%	0.0758638%	MC	23.26%	0.0573111%	21.26%	0.0580874%	10.63%	0.0290437%
2366	28-dic-07	01-ene-08	31-mar-08	21.83%	0.57%	32.75%	0.0774233%	2.3886%	32.75%	0.0776355%	MC	23.83%	0.0585759%	21.83%	0.0596448%	10.92%	0.0298224%
0474	31-mar-08	01-abr-08	30-jun-08	21.92%	0.09%	32.88%	0.0777013%	2.3973%	32.88%	0.0779142%	MC	23.92%	0.0587751%	21.92%	0.0598907%	10.96%	0.0299454%
1011	27-jun-08	01-jul-08	30-sep-08	21.51%	#####	32.27%	0.0764328%	2.3577%	32.27%	0.0766423%	MC	23.51%	0.0578666%	21.51%	0.0587705%	10.76%	0.0293852%
1555	30-sep-08	01-oct-08	31-dic-08	21.02%	#####	31.53%	0.0749091%	2.3102%	31.53%	0.0751144%	MC	23.02%	0.0567769%	21.02%	0.0574317%	10.51%	0.0287158%
2163	30-dic-08	01-ene-09	31-mar-09	20.47%	#####	30.71%	0.0733893%	2.2565%	30.71%	0.0733893%	MC	22.47%	0.0555486%	20.47%	0.0559290%	10.24%	0.0279645%
0388	31-mar-09	01-abr-09	30-jun-09	20.28%	#####	30.42%	0.0727908%	2.2379%	30.42%	0.0727908%	MC	22.28%	0.0551229%	20.28%	0.0554098%	10.14%	0.0277049%
0937	30-jun-09	01-jul-09	30-sep-09	18.65%	#####	27.98%	0.0676022%	2.0768%	27.98%	0.0676022%	MC	20.65%	0.0514444%	18.65%	0.0509563%	9.33%	0.0254781%
1486	30-sep-09	01-oct-09	31-dic-09	17.28%	#####	25.92%	0.0631642%	1.9392%	25.92%	0.0631642%	MC	19.28%	0.0483140%	17.28%	0.0472131%	8.64%	0.0230662%
2039	30-dic-09	01-ene-10	31-mar-10	16.14%	#####	24.21%	0.0594159%	1.8231%	24.21%	0.0594159%	MC	18.14%	0.0456817%	16.14%	0.0440984%	8.07%	0.0220497%
0699	30-mar-10	01-abr-10	30-jun-10	15.31%	#####	22.97%	0.0566543%	1.7377%	22.97%	0.0566543%	MC	17.31%	0.0437492%	15.31%	0.0418306%	7.66%	0.0209153%
1311	30-jun-10	01-jul-10	30-sep-10	14.94%	#####	22.41%	0.0554142%	1.6993%	22.41%	0.0554142%	MC	16.94%	0.0428834%	14.94%	0.0408197%	7.47%	0.0204098%
1920	30-sep-10	01-oct-10	31-dic-10	14.21%	#####	21.32%	0.0529511%	1.6232%	21.32%	0.0529511%	MC	16.21%	0.0411670%	14.21%	0.0388251%	7.11%	0.0194126%
2476	30-dic-10	01-ene-11	31-mar-11	15.61%	1.40%	23.42%	0.0576556%	1.7686%	23.42%	0.0576556%	MC	17.61%	0.0444493%	15.61%	0.0426503%	7.81%	0.0213251%
0487	31-mar-11	01-abr-11	30-jun-11	17.69%	2.08%	26.54%	0.0644999%	1.9806%	26.54%	0.0644999%	MC	19.69%	0.0492546%	17.69%	0.0483333%	8.85%	0.0241667%
1047	30-jun-11	01-jul-11	30-sep-11	18.63%	0.94%	27.95%	0.0675379%	2.0748%	27.95%	0.0675379%	MC	20.63%	0.0513989%	18.63%	0.0509016%	9.32%	0.0254508%
1684	30-sep-11	01-oct-11	31-dic-11	19.39%	0.76%	29.09%	0.0696999%	2.1503%	29.09%	0.0696999%	MC	21.39%	0.0531205%	19.39%	0.0529781%	9.70%	0.0264891%
2336	28-dic-11	01-ene-12	31-mar-12	19.92%	0.53%	29.88%	0.0714574%	2.2026%	29.88%	0.0716533%	MC	21.92%	0.0543147%	19.92%	0.0544262%	9.96%	0.0272131%
0465	30-mar-12	01-abr-12	30-jun-12	20.52%	0.60%	30.78%	0.0733456%	2.2614%	30.78%	0.0735466%	MC	22.52%	0.0556604%	20.52%	0.0560656%	10.26%	0.0280328%
0984	29-jun-12	01-jul-12	30-sep-12	20.86%	0.34%	31.29%	0.0744098%	2.2946%	31.29%	0.0746137%	MC	22.86%	0.0564201%	20.86%	0.0569945%	10.43%	0.0284873%
1528	28-sep-12	01-oct-12	31-dic-12	20.89%	0.03%	31.34%	0.0745035%	2.2975%	31.34%	0.0747077%	MC	22.89%	0.0564870%	20.89%	0.0570765%	10.45%	0.0285383%
2200	28-dic-12	01-ene-13	31-mar-13	20.75%	#####	31.13%	0.0742689%	2.2839%	31.13%	0.0850410%	MS	22.75%	0.0561746%	20.75%	0.0566940%	10.38%	0.0283470%
0605	27-mar-13	01-abr-13	30-jun-13	20.83%	0.08%	31.25%	0.0745197%	2.2917%	31.25%	0.0853689%	MS	22.83%	0.0563532%	20.83%	0.0569126%	10.42%	0.0284563%
1192	28-jun-13	01-jul-13	30-sep-13	20.34%	#####	30.51%	0.0729800%	2.2438%	30.51%	0.0833607%	MS	22.34%	0.0552574%	20.34%	0.0555738%	10.17%	0.0277869%
1779	30-sep-13	01-oct-13	31-dic-13	19.85%	#####	29.78%	0.0714315%	2.1957%	29.78%	0.0813525%	MS	21.85%	0.0541573%	19.85%	0.0542350%	9.93%	0.0271175%
2372	30-dic-13	01-ene-14	31-mar-14	19.65%	#####	29.48%	0.0707970%	2.1760%	29.48%	0.0805328%	MS	21.65%	0.0537070%	19.65%	0.0536885%	9.83%	0.0268443%
0503	31-mar-14	01-abr-14	30-jun-14	19.63%	#####	29.45%	0.0707335%	2.1740%	29.45%	0.0804508%	MS	21.63%	0.0536619%	19.63%	0.0536339%	9.82%	0.0268169%
1041	27-jun-14	01-jul-14	30-sep-14	19.33%	#####	29.00%	0.0697787%	2.1444%	29.00%	0.0792213%	MS	21.33%	0.0529850%	19.33%	0.0528142%	9.67%	0.0264071%
1707	30-sep-14	01-oct-14	31-dic-14	19.17%	#####	28.76%	0.0692681%	2.1285%	28.76%	0.0785565%	MS	21.17%	0.0526232%	19.17%	0.0523770%	9.59%	0.0261885%
2359	30-dic-14	01-ene-15	31-mar-15	19.21%	0.04%	28.82%	0.0693959%	2.1325%	28.82%	0.0787295%	MS	21.21%	0.0527137%	19.21%	0.0524863%	9.61%	0.0262432%
0369	30-mar-15	01-abr-15	30-jun-15	19.37%	0.16%	29.06%	0.0699062%	2.1483%	29.06%	0.0793852%	MS	21.37%	0.0530753%	19.37%	0.0529235%	9.69%	0.0264617%
0913	30-jun-15	01-jul-15	30-sep-15	19.26%	#####	28.89%	0.0695555%	2.1374%	28.89%	0.0789344%	MS	21.26%	0.0528268%	19.26%	0.0526230%	9.63%	0.0263151%
1341	29-sep-15	01-oct-15	31-dic-15	19.33%	0.07%	29.00%	0.0697787%	2.1444%	29.00%	0.0792213%	MS	21.33%	0.0529850%	19.33%	0.0528142%	9.67%	0.0264071%
1788	28-dic-15	01-ene-16	31-mar-16	19.68%	0.35%	29.52%	0.0706985%	2.1789%	29.52%	0.0806557%	MS	21.68%	0.0537746%	19.68%	0.0537705%	9.84%	0.0268852%
0334	29-mar-16	01-abr-16	30-jun-16	20.54%	0.86%	30.81%	0.0734083%	2.2634%	30.81%	0.0841803%	MS	22.54%	0.0557052%	20.54%	0.0561202%	10.27%	0.0280601%
0811	28-jun-16	01-jul-16	30-sep-16	21.34%	0.80%	32.01%	0.0759052%	2.3412%	32.01%	0.0874590%	MS	23.34%	0.0574890%	21.34%	0.0583060%	10.67%	0.0291530%
1233	29-sep-16	01-oct-16	31-dic-16	21.99%	0.65%	32.99%	0.0779173%	2.4040%	32.99%	0.0901230%	MS	23.99%	0.0589299%	21.99%	0.0600820%	11.00%	0.0305410%
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	24.34%	0.0597026%	22.34%	0.0610383%	11.17%	0.0305191%
0488	28-mar-17	01-abr-17	30-jun-17	22.33%	#####	33.50%	0.0791803%	2.4367%	31.50%	0.0860519%	+2 PUNTOS	24.33%	0.0596806%	22.33%	0.0610109%	11.17%	0.0305055%
0907	30-jun-17	01-jul-17	30-sep-17	21.98%	#####	32.97%	0.0780999%	2.4030%	30.97%	0.0846175%	+2 PUNTOS	23.98%	0.0589078%	21.98%	0.0600546%	10.99%	0.0300273%
1155	30-ago-17	01-sep-17	30-sep-17	21.48%	#####	32.22%	0.0765490%										

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		DESDE	HASTA			USURA	DIARIO	MES	DIAN ART. 635 ET HISTORICA		CAMBIOS INTERESES	DEC 2106/2019 ART.48 Y ART.49		Art. 590 ET	DEC 688/2020 ART. 1 CORRIENTE		DEC 688/2020 ART. 1 AFECTADOS			
									ANUAL	DIARIO		ANUAL	DIARIO		ANUAL	DIARIO	TRANSITORIA	ANUAL	DIARIO	50% CORRIENTE TRANSITORIO
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	21.34%	0.0530076%	*+2 PUNTOS	19.34%	0.0528415%	HASTA 30/11/2020	9.67%	0.0264208%	HASTA 30/11/2020
697	30-may-19	01-jun-19	30-jun-19	19.30%	#####	28.95%	0.0696830%	2.1414%	26.95%	0.0736339%	*2 PUNTOS	21.30%	0.0529172%	*+2 PUNTOS	19.30%	0.0527322%	HASTA 30/11/2020	9.65%	0.0263661%	HASTA 30/11/2020
829	28-jun-19	01-jul-19	31-jul-19	19.28%	#####	28.92%	0.0696193%	2.1394%	26.92%	0.0735519%	*2 PUNTOS	21.28%	0.0528720%	*+2 PUNTOS	19.28%	0.0526776%	HASTA 30/11/2020	9.64%	0.0263388%	HASTA 30/11/2020
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	21.32%	0.0529624%	*+2 PUNTOS	19.32%	0.0527869%	HASTA 30/11/2020	9.66%	0.0263934%	HASTA 30/11/2020
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	21.32%	0.0529624%	*+2 PUNTOS	19.32%	0.0527869%	HASTA 30/11/2020	9.66%	0.0263934%	HASTA 30/11/2020
1293	30-sep-19	01-oct-19	31-oct-19	19.10%	#####	28.65%	0.0690445%	2.1216%	26.65%	0.0728142%	*2 PUNTOS	21.10%	0.0524648%	*+2 PUNTOS	19.10%	0.0521858%	HASTA 30/11/2020	9.55%	0.0260929%	HASTA 30/11/2020
1474	30-oct-19	01-nov-19	30-nov-19	19.03%	#####	28.55%	0.0688206%	2.1146%	26.55%	0.0725273%	*2 PUNTOS	21.03%	0.0523063%	*+2 PUNTOS	19.03%	0.0519945%	HASTA 30/11/2020	9.52%	0.0259973%	HASTA 30/11/2020
1603	29-nov-19	01-dic-19	31-dic-19	18.91%	#####	28.37%	0.0684364%	2.1027%	26.37%	0.0720355%	*2 PUNTOS	20.91%	0.0520344%	*+2 PUNTOS	18.91%	0.0516667%	HASTA 30/11/2020	9.46%	0.0258333%	HASTA 30/11/2020
1768	27-dic-19	01-ene-20	31-ene-20	18.77%	#####	28.16%	0.0679876%	2.0888%	26.16%	0.0714617%	*2 PUNTOS	20.77%	0.0517169%	*+2 PUNTOS	18.77%	0.0512842%	HASTA 30/11/2020	9.39%	0.0256421%	HASTA 30/11/2020
094	30-ene-20	01-feb-20	29-feb-20	19.06%	0.29%	28.59%	0.0689166%	2.1176%	26.59%	0.0726503%	*2 PUNTOS	21.06%	0.0523743%	*+2 PUNTOS	19.06%	0.0520765%	HASTA 30/11/2020	9.53%	0.0260383%	HASTA 30/11/2020
205	27-feb-20	01-mar-20	31-mar-20	18.95%	#####	28.43%	0.0685646%	2.1067%	26.43%	0.0721995%	*2 PUNTOS	20.95%	0.0521251%	*+2 PUNTOS	18.95%	0.0517760%	HASTA 30/11/2020	9.48%	0.0258880%	HASTA 30/11/2020
351	27-mar-20	01-abr-20	30-abr-20	18.69%	#####	28.04%	0.0677307%	2.0808%	26.04%	0.0711339%	*2 PUNTOS	20.69%	0.0515352%	*+2 PUNTOS	18.69%	0.0510656%	HASTA 30/11/2020	9.35%	0.0255328%	HASTA 30/11/2020
437	30-abr-20	01-may-20	31-may-20	18.19%	#####	27.29%	0.0661201%	2.0308%	25.29%	0.0690847%	*2 PUNTOS	20.19%	0.0503973%	*+2 PUNTOS	18.19%	0.0496995%	HASTA 30/11/2020	9.10%	0.0248497%	HASTA 30/11/2020
505	29-may-20	01-jun-20	30-jun-20	18.12%	#####	27.18%	0.0658938%	2.0238%	25.18%	0.0687978%	DEC 688/2020	20.12%	0.0502376%	*+2 PUNTOS	18.12%	0.0495082%	HASTA 30/11/2020	9.06%	0.0247541%	HASTA 30/11/2020
605	30-jun-20	01-jul-20	31-jul-20	18.12%	0.00%	27.18%	0.0658938%	2.0238%	25.18%	0.0687978%	DEC 688/2020	20.12%	0.0502376%	*+2 PUNTOS	18.12%	0.0495082%	HASTA 30/11/2020	9.06%	0.0247541%	HASTA 30/11/2020
685	31-jul-20	01-ago-20	31-ago-20	18.29%	0.17%	27.44%	0.0664430%	2.0408%	25.44%	0.0694945%	DEC 688/2020	20.29%	0.0506252%	*+2 PUNTOS	18.29%	0.0499727%	HASTA 30/11/2020	9.15%	0.0249863%	HASTA 30/11/2020
769	28-ago-20	01-sep-20	30-sep-20	18.35%	0.06%	27.53%	0.0666365%	2.0469%	25.53%	0.0697404%	DEC 688/2020	20.35%	0.0507619%	*+2 PUNTOS	18.35%	0.0501366%	HASTA 30/11/2020	9.18%	0.0250683%	HASTA 30/11/2020
869	30-sep-20	01-oct-20	31-oct-20	18.09%	#####	27.14%	0.0657968%	2.0208%	25.14%	0.0686749%	DEC 688/2020	20.09%	0.0501691%	*+2 PUNTOS	18.09%	0.0494262%	HASTA 30/11/2020	9.05%	0.0247131%	HASTA 30/11/2020
947	29-oct-20	01-nov-20	30-nov-20	17.84%	#####	26.76%	0.0649870%	1.9957%	24.76%	0.0676503%	DEC 688/2020	19.84%	0.0495979%	*+2 PUNTOS	17.84%	0.0487432%	HASTA 30/11/2020	8.92%	0.0243716%	HASTA 30/11/2020
1034	26-nov-20	01-dic-20	31-dic-20	17.46%	#####	26.19%	0.0637514%	1.9574%	24.19%	0.0660929%		19.46%	0.0487273%	*+2 PUNTOS						