

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			DIAN			DIAN					
		DESDE	HASTA			USURA	DIARIO	MES	DIAN ART. 635 ET HISTORICA			DEC 2106/2019 ART.48 Y ART.49			DEC 688/2020 ART. 1 CORRIENTE			DEC 688/2020 ART. 1 AFECTADOS		
									ANUAL	DIARIO	CAMBIO INTERESES	ANUAL	DIARIO	Art. 590 ET	ANUAL	DIARIO	TRANSITORIA	ANUAL	DIARIO	50% CORRIENTE TRANSITORIA
		ANTES DE	28-jul-06			20.63%	0.0513989%	1.5753%	20.63%	0.0513989%	MC	17.08%	0.0432113%	+2 PUNTOS	15.08%	0.0412022%	HASTA 30/11/2020	7.54%	0.0206011%	HASTA 30/11/2020
1103	30-jun-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%	+2 PUNTOS	15.08%	0.0412022%	HASTA 30/11/2020	7.54%	0.0206011%	HASTA 30/11/2020
1305	31-jul-06	01-ago-06	31-ago-06	15.02%	-0.06%	22.53%	0.0556828%	1.7076%	22.53%	0.0556828%	MC	17.02%	0.0430708%	+2 PUNTOS	15.02%	0.0410383%	HASTA 30/11/2020	7.51%	0.0205191%	HASTA 30/11/2020
1468	31-ago-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%	+2 PUNTOS	15.05%	0.0411202%	HASTA 30/11/2020	7.53%	0.0205601%	HASTA 30/11/2020
1715	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%	+2 PUNTOS	15.07%	0.0411749%	HASTA 30/11/2020	7.54%	0.0205874%	HASTA 30/11/2020
2441	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%	+2 PUNTOS	21.39%	0.0584426%	HASTA 30/11/2020	10.70%	0.0292213%	HASTA 30/11/2020
0008	04-ene-07	05-ene-07	31-mar-07	13.83%	-7.56%	20.75%	0.0516601%	1.5833%	20.75%	0.0516601%	MC	15.83%	0.0402693%	+2 PUNTOS	13.83%	0.0377869%	HASTA 30/11/2020	6.92%	0.018934%	HASTA 30/11/2020
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%	+2 PUNTOS	16.75%	0.0457650%	HASTA 30/11/2020	8.38%	0.0228825%	HASTA 30/11/2020
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%	+2 PUNTOS	19.01%	0.0519399%	HASTA 30/11/2020	9.51%	0.025969%	HASTA 30/11/2020
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%	+2 PUNTOS	21.26%	0.0580874%	HASTA 30/11/2020	10.63%	0.0290437%	HASTA 30/11/2020
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%	+2 PUNTOS	21.83%	0.0596448%	HASTA 30/11/2020	10.92%	0.0298224%	HASTA 30/11/2020
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%	+2 PUNTOS	21.92%	0.0598907%	HASTA 30/11/2020	10.96%	0.0299454%	HASTA 30/11/2020
1011	27-jun-08	01-jul-08	30-sep-08	21.51%	-0.41%	32.27%	0.0764328%	2.3577%	32.27%	0.0766423%	MC	23.51%	0.0578666%	+2 PUNTOS	21.51%	0.0587705%	HASTA 30/11/2020	10.76%	0.0293852%	HASTA 30/11/2020
1555	30-sep-08	01-oct-08	31-dic-08	21.02%	-0.49%	31.53%	0.0749091%	2.3102%	31.53%	0.0751144%	MC	23.02%	0.0567769%	+2 PUNTOS	21.02%	0.0574317%	HASTA 30/11/2020	10.51%	0.0287158%	HASTA 30/11/2020
2163	30-dic-08	01-ene-09	31-mar-09	20.47%	-0.55%	30.71%	0.0733893%	2.2565%	30.71%	0.0733893%	MC	22.47%	0.0555486%	+2 PUNTOS	20.47%	0.0559290%	HASTA 30/11/2020	10.24%	0.0279645%	HASTA 30/11/2020
0388	31-mar-09	01-abr-09	30-jun-09	20.28%	-0.19%	30.42%	0.0727908%	2.2379%	30.42%	0.0727908%	MC	22.28%	0.0551229%	+2 PUNTOS	20.28%	0.0554098%	HASTA 30/11/2020	10.14%	0.0277049%	HASTA 30/11/2020
0937	30-jun-09	01-jul-09	30-sep-09	18.65%	-1.63%	27.98%	0.0676022%	2.0768%	27.98%	0.0676022%	MC	20.65%	0.0514444%	+2 PUNTOS	18.65%	0.0509563%	HASTA 30/11/2020	9.33%	0.0254781%	HASTA 30/11/2020
1486	30-sep-09	01-oct-09	31-dic-09	17.28%	-1.37%	25.92%	0.0631642%	1.9392%	25.92%	0.0631642%	MC	19.28%	0.0483140%	+2 PUNTOS	17.28%	0.0472131%	HASTA 30/11/2020	8.64%	0.0236066%	HASTA 30/11/2020
2039	30-dic-09	01-ene-10	31-mar-10	16.14%	-1.14%	24.21%	0.0594159%	1.8231%	24.21%	0.0594159%	MC	18.14%	0.0456871%	+2 PUNTOS	16.14%	0.0440984%	HASTA 30/11/2020	8.07%	0.0224992%	HASTA 30/11/2020
0699	30-mar-10	01-abr-10	30-jun-10	15.31%	-0.83%	22.97%	0.0566543%	1.7377%	22.97%	0.0566543%	MC	17.31%	0.0437492%	+2 PUNTOS	15.31%	0.0418306%	HASTA 30/11/2020	7.66%	0.0209153%	HASTA 30/11/2020
1311	30-jun-10	01-jul-10	30-sep-10	14.94%	-0.37%	22.41%	0.0554142%	1.6993%	22.41%	0.0554142%	MC	16.94%	0.0428834%	+2 PUNTOS	14.94%	0.0408197%	HASTA 30/11/2020	7.47%	0.0204098%	HASTA 30/11/2020
1920	30-sep-10	01-oct-10	31-dic-10	14.21%	-0.73%	21.32%	0.0529511%	1.6232%	21.32%	0.0529511%	MC	16.21%	0.0411670%	+2 PUNTOS	14.21%	0.0388251%	HASTA 30/11/2020	7.11%	0.0194126%	HASTA 30/11/2020
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%	0.0444939%	+2 PUNTOS	15.61%	0.0426503%	HASTA 30/11/2020	7.81%	0.0213251%	HASTA 30/11/2020
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%	+2 PUNTOS	17.69%	0.0483333%	HASTA 30/11/2020	8.85%	0.0241667%	HASTA 30/11/2020
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%	+2 PUNTOS	18.63%	0.0509016%	HASTA 30/11/2020	9.32%	0.0254508%	HASTA 30/11/2020
1684	30-sep-11	01-oct-11	31-dic-11	19.39%	0.76%	29.09%	0.0699699%	2.1503%	29.09%	0.0699699%	MC	21.39%	0.0531205%	+2 PUNTOS	19.39%	0.0529781%	HASTA 30/11/2020	9.70%	0.0264891%	HASTA 30/11/2020
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%	+2 PUNTOS	19.92%	0.0544262%	HASTA 30/11/2020	9.96%	0.0272131%	HASTA 30/11/2020
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%	0.0566604%	+2 PUNTOS	20.52%	0.0560656%	HASTA 30/11/2020	10.26%	0.0260328%	HASTA 30/11/2020
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%	+2 PUNTOS	20.86%	0.0569945%	HASTA 30/11/2020	10.43%	0.0284973%	HASTA 30/11/2020
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%	+2 PUNTOS	20.89%	0.0570765%	HASTA 30/11/2020	10.45%	0.0285383%	HASTA 30/11/2020
2200	28-dic-12	01-ene-13	31-mar-13	20.75%	-0.14%	31.13%	0.0742689%	2.2839%	31.13%	0.0850410%	MS	22.75%	0.0561746%	+2 PUNTOS	20.75%	0.0566940%	HASTA 30/11/2020	10.38%	0.0283470%	HASTA 30/11/2020
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%	+2 PUNTOS	20.83%	0.0569126%	HASTA 30/11/2020	10.42%	0.0284563%	HASTA 30/11/2020
1192	28-jun-13	01-jul-13	30-sep-13	20.34%	-0.49%	30.51%	0.0729800%	2.2438%	30.51%	0.0833607%	MS	22.34%	0.0552574%	+2 PUNTOS	20.34%	0.0555738%	HASTA 30/11/2020	10.17%	0.0277869%	HASTA 30/11/2020
1779	30-sep-13	01-oct-13	31-dic-13	19.85%	-0.49%	29.78%	0.0714315%	2.1957%	29.78%	0.0813525%	MS	21.85%	0.0541573%	+2 PUNTOS	19.85%	0.0542350%	HASTA 30/11/2020	9.93%	0.0271175%	HASTA 30/11/2020
2372	30-dic-13	01-ene-14	31-mar-14	19.65%	-0.20%	29.48%	0.0707970%	2.1760%	29.48%	0.0805328%	MS	21.65%	0.0537070%	+2 PUNTOS	19.65%	0.0536885%	HASTA 30/11/2020	9.83%	0.0268443%	HASTA 30/11/2020
0503	31-mar-14	01-abr-14	30-jun-14	19.63%	-0.02%	29.45%	0.0707335%	2.1740%	29.45%	0.0804508%	MS	21.63%	0.0536619%	+2 PUNTOS	19.63%	0.0536339%	HASTA 30/11/2020	9.82%	0.0268169%	HASTA 30/11/2020
1041	27-jun-14	01-jul-14	30-sep-14	19.33%	-0.30%	29.00%	0.0697787%	2.1444%	29.00%	0.0792213%	MS	21.33%	0.0529850%	+2 PUNTOS	19.33%	0.0528142%	HASTA 30/11/2020	9.67%	0.0264071%	HASTA 30/11/2020
1707	30-sep-14	01-oct-14	31-dic-14	19.17%	-0.16%	28.76%	0.0692681%	2.1285%	28.76%	0.0785656%	MS	21.17%	0.0526232%	+2 PUNTOS	19.17%	0.0523770%	HASTA 30/11/2020	9.59%	0.0261885%	HASTA 30/11/2020
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%	+2 PUNTOS	19.21%	0.0524863%	HASTA 30/11/2020	9.61%	0.0262432%	HASTA 30/11/2020
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%	+2 PUNTOS	19.37%	0.0529235%	HASTA 30/11/2020	9.69%	0.0264617%	HASTA 30/11/2020
0913	30-jun-15	01-jul-15	30-sep-15	19.26																

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 DEC 688/2020 ART. 1 CORRIENTE			DIAN DEC 688/2020 ART. 1 AFECTADOS					
		DESDE	HASTA			USURA	DIARIO	MES	DIAN ART. 635 ET HISTORICA		CAMBIO INTERESES	DEC 2106/2019 ART.48 Y ART.49		Art. 590 ET	DEC 688/2020 ART. 1 CORRIENTE		TRANSITORIA	DEC 688/2020 ART. 1 AFECTADOS		
									ANUAL	DIARIO		ANUAL	DIARIO		ANUAL	DIARIO		ANUAL	DIARIO	50% CORRIENTE TRANSITORIA
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%	-0.04%	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%	-0.02%	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%	-0.22%	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%	-0.07%	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%	-0.12%	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%	-0.14%	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%	-0.11%	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%	-0.26%	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%	-0.50%	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%	-0.07%	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%	-0.26%	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%	-0.25%	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%	-0.38%	26.19%	0.0637514%	1.9574%	24.19%	0.0660929%		19.46%	0.0487273%							
1215	30-dic-20	01-ene-21	31-ene-21	17.32%	-0.14%	25.98%	0.0632948%	1.9432%	23.98%	0.0655191%		19.32%	0.0484059%							