

**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					
		DESDE	HASTA			USURA	DIARIO	MES	DIAN ART. 635 ET		CAMBIOS INTERESES	ANUAL	DIARIO	Art. 590 ET
									ANUAL	DIARIO				
1103	30-jun-06	ANTES DE	28-jul-06	15.08%	0.00%	20.63%	0.0513989%	1.5753%	20.63%	0.0513989%	IMC	17.08%	0.0432113%	+2 PUNTOS
1305	31-jul-06	29-jul-06	31-jul-06	15.02%	-0.06%	22.62%	0.0558841%	1.7139%	22.62%	0.0558841%	IMC	17.08%	0.0432113%	+2 PUNTOS
1468	31-ago-06	01-ago-06	31-ago-06	15.05%	0.03%	22.53%	0.0556828%	1.7076%	22.53%	0.0556828%	IMC	17.02%	0.0430708%	+2 PUNTOS
1715	29-sep-06	01-sep-06	30-sep-06	15.07%	0.02%	22.58%	0.0557835%	1.7107%	22.58%	0.0557835%	IMC	17.05%	0.0431411%	+2 PUNTOS
2441	29-dic-06	01-oct-06	31-dic-06	15.07%	0.02%	22.61%	0.0558506%	1.7128%	22.61%	0.0558506%	IMC	17.07%	0.0431879%	+2 PUNTOS
0008	04-ene-07	01-ene-07	04-ene-07	21.39%	6.32%	32.09%	0.0762689%	2.3461%	32.09%	0.0762689%	IMC	23.39%	0.0576001%	+2 PUNTOS
0428	30-mar-07	05-ene-07	31-mar-07	13.83%	-7.56%	20.75%	0.0516601%	1.5833%	20.75%	0.0516601%	IMC	15.83%	0.0402693%	+2 PUNTOS
1086	29-jun-07	01-abr-07	30-jun-07	16.75%	2.92%	25.13%	0.0614279%	1.8854%	25.13%	0.0614279%	IMC	18.75%	0.0470933%	+2 PUNTOS
1742	28-dic-07	01-jul-07	30-sep-07	19.01%	2.26%	28.52%	0.0687566%	2.1126%	28.52%	0.0687566%	IMC	21.01%	0.0522610%	+2 PUNTOS
2366	28-dic-07	01-oct-07	31-dic-07	21.26%	2.25%	31.89%	0.0758638%	2.3335%	31.89%	0.0758638%	IMC	23.26%	0.0573111%	+2 PUNTOS
0474	31-mar-08	01-ene-08	31-mar-08	21.83%	0.57%	32.75%	0.0774233%	2.3886%	32.75%	0.0776355%	IMC	23.83%	0.0585759%	+2 PUNTOS
1011	27-jun-08	01-abr-08	30-jun-08	21.92%	0.09%	32.88%	0.0777013%	2.3973%	32.88%	0.0779142%	IMC	23.92%	0.0587751%	+2 PUNTOS
1555	30-sep-08	01-jul-08	30-sep-08	21.51%	-0.41%	32.27%	0.0764328%	2.3577%	32.27%	0.0766423%	IMC	23.51%	0.0578666%	+2 PUNTOS
2163	30-dic-08	01-oct-08	31-dic-08	21.02%	-0.49%	31.53%	0.0749091%	2.3102%	31.53%	0.0751144%	IMC	23.02%	0.0567769%	+2 PUNTOS
0388	30-dic-08	01-ene-09	31-mar-09	20.47%	-0.55%	30.71%	0.0733893%	2.2565%	30.71%	0.0733893%	IMC	22.47%	0.0555486%	+2 PUNTOS
0937	31-mar-09	01-abr-09	30-jun-09	20.28%	-0.19%	30.42%	0.0727908%	2.2379%	30.42%	0.0727908%	IMC	22.28%	0.0551229%	+2 PUNTOS
1486	30-jun-09	01-jul-09	30-sep-09	18.65%	-1.63%	27.98%	0.0676022%	2.0768%	27.98%	0.0676022%	IMC	20.65%	0.0514444%	+2 PUNTOS
2039	30-sep-09	01-oct-09	31-dic-09	17.28%	-1.37%	25.92%	0.0631642%	1.9392%	25.92%	0.0631642%	IMC	19.28%	0.0483140%	+2 PUNTOS
0699	30-dic-09	01-ene-10	31-mar-10	16.14%	-1.14%	24.21%	0.0594159%	1.8231%	24.21%	0.0594159%	IMC	18.14%	0.0456817%	+2 PUNTOS
1311	30-mar-10	01-abr-10	30-jun-10	15.31%	-0.83%	22.97%	0.0566543%	1.7377%	22.97%	0.0566543%	IMC	17.31%	0.0437492%	+2 PUNTOS
1920	30-jun-10	01-jul-10	30-sep-10	14.94%	-0.37%	22.41%	0.0554142%	1.6993%	22.41%	0.0554142%	IMC	16.94%	0.0428834%	+2 PUNTOS
2476	30-sep-10	01-oct-10	31-dic-10	14.21%	-0.73%	21.32%	0.0529511%	1.6232%	21.32%	0.0529511%	IMC	16.21%	0.0411670%	+2 PUNTOS
0487	30-dic-10	01-ene-11	31-mar-11	15.61%	1.40%	23.42%	0.0576556%	1.7686%	23.42%	0.0576556%	IMC	17.61%	0.0444493%	+2 PUNTOS
1047	31-mar-11	01-abr-11	30-jun-11	17.69%	2.08%	26.54%	0.0644999%	1.9806%	26.54%	0.0644999%	IMC	19.69%	0.0492546%	+2 PUNTOS
1684	30-jun-11	01-jul-11	30-sep-11	18.63%	0.94%	27.95%	0.0675379%	2.0748%	27.95%	0.0675379%	IMC	20.63%	0.0513989%	+2 PUNTOS
2336	30-sep-11	01-oct-11	31-dic-11	19.39%	0.76%	29.09%	0.0699699%	2.1503%	29.09%	0.0699699%	IMC	21.39%	0.0531205%	+2 PUNTOS
0465	28-dic-11	01-ene-12	31-mar-12	19.92%	0.53%	29.88%	0.0714574%	2.2026%	29.88%	0.0716533%	IMC	21.92%	0.0543147%	+2 PUNTOS
0984	30-mar-12	01-abr-12	30-jun-12	20.52%	0.60%	30.78%	0.0733456%	2.2614%	30.78%	0.0735466%	IMC	22.52%	0.0556604%	+2 PUNTOS
1528	29-jun-12	01-jul-12	30-sep-12	20.86%	0.34%	31.29%	0.0744098%	2.2946%	31.29%	0.0746137%	IMC	22.86%	0.0564201%	+2 PUNTOS
2200	28-sep-12	01-oct-12	31-dic-12	20.89%	0.03%	31.34%	0.0745035%	2.2975%	31.34%	0.0747077%	IMC	22.89%	0.0564870%	+2 PUNTOS
0605	28-dic-12	01-ene-13	31-mar-13	20.75%	-0.14%	31.13%	0.0742689%	2.2839%	31.13%	0.0850410%	IMS	22.75%	0.0561746%	+2 PUNTOS
1192	27-mar-13	01-abr-13	30-jun-13	20.83%	0.08%	31.25%	0.0745197%	2.2917%	31.25%	0.0853689%	IMS	22.83%	0.0563532%	+2 PUNTOS
1779	28-jun-13	01-jul-13	30-sep-13	20.34%	-0.49%	30.51%	0.0729800%	2.2438%	30.51%	0.0833607%	IMS	22.34%	0.0552574%	+2 PUNTOS
2372	30-sep-13	01-oct-13	31-dic-13	19.85%	-0.49%	29.78%	0.0714315%	2.1957%	29.78%	0.0813525%	IMS	21.85%	0.0541573%	+2 PUNTOS
0503	30-dic-13	01-ene-14	31-mar-14	19.65%	-0.20%	29.48%	0.0707970%	2.1760%	29.48%	0.0805328%	IMS	21.65%	0.0537070%	+2 PUNTOS
1041	31-mar-14	01-abr-14	30-jun-14	19.63%	-0.02%	29.45%	0.0707335%	2.1740%	29.45%	0.0804508%	IMS	21.63%	0.0536619%	+2 PUNTOS
1707	27-jun-14	01-jul-14	30-sep-14	19.33%	-0.30%	29.00%	0.0697787%	2.1444%	29.00%	0.0792213%	IMS	21.33%	0.0529850%	+2 PUNTOS
2359	30-sep-14	01-oct-14	31-dic-14	19.17%	-0.16%	28.76%	0.0692681%	2.1285%	28.76%	0.0785656%	IMS	21.17%	0.0526232%	+2 PUNTOS
0369	30-dic-14	01-ene-15	31-mar-15	19.21%	0.04%	28.82%	0.0693959%	2.1325%	28.82%	0.0787295%	IMS	21.21%	0.0527137%	+2 PUNTOS
0913	30-mar-15	01-abr-15	30-jun-15	19.37%	0.16%	29.06%	0.0699062%	2.1483%	29.06%	0.0793852%	IMS	21.37%	0.0530753%	+2 PUNTOS
1341	30-jun-15	01-jul-15	30-sep-15	19.26%	-0.11%	28.89%	0.0695555%	2.1374%	28.89%	0.0789344%	IMS	21.26%	0.0528268%	+2 PUNTOS
1788	29-sep-15	01-oct-15	31-dic-15	19.33%	0.07%	29.00%	0.0697787%	2.1444%	29.00%	0.0792213%	IMS	21.33%	0.0529850%	+2 PUNTOS
0334	28-dic-15	01-ene-16	31-mar-16	19.68%	0.35%	29.52%	0.0706985%	2.1789%	29.52%	0.0806557%	IMS	21.68%	0.0537746%	+2 PUNTOS
0811	29-mar-16	01-abr-16	30-jun-16	20.54%	0.86%	30.81%	0.0734083%	2.2634%	30.81%	0.0841803%	IMS	22.54%	0.0557052%	+2 PUNTOS
1233	28-jun-16	01-jul-16	30-sep-16	21.34%	0.80%	32.01%	0.0759052%	2.3412%	32.01%	0.0874590%	IMS	23.34%	0.0574890%	+2 PUNTOS
1612	29-sep-16	01-oct-16	31-dic-16	21.99%	0.65%	32.99%	0.0779173%	2.4040%	32.99%	0.0901230%	IMS	23.99%	0.0589299%	+2 PUNTOS
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%	+2 PUNTOS

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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					
		DESDE	HASTA			USURA	DIARIO	MES	DIAN ART. 635 ET		CAMBIOS INTERESES	ANUAL	DIARIO	Art. 590 ET
									ANUAL	DIARIO				
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	24.33%	0.0596806%	+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	23.98%	0.0589078%	+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	23.48%	0.0578000%	+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	23.15%	0.0570664%	+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	22.96%	0.0566431%	+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	22.77%	0.0562192%	+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	22.69%	0.0560405%	+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	23.01%	0.0567546%	+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	22.68%	0.0560182%	+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	22.48%	0.0555709%	+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	22.44%	0.0554814%	+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	22.28%	0.0551229%	+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	22.03%	0.0545619%	+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	21.94%	0.0543597%	+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	21.81%	0.0540673%	+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	21.63%	0.0536619%	+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	21.49%	0.0533462%	+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	21.40%	0.0531431%	+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	21.16%	0.0526006%	+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	21.70%	0.0538196%	+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	21.37%	0.0530753%	+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	21.32%	0.0529624%	+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	21.34%	0.0530076%	+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	21.30%	0.0529172%	+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	21.28%	0.0528720%	+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	21.32%	0.0529624%	+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	21.32%	0.0529624%	+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	21.10%	0.0524648%	+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	21.03%	0.0523063%	+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	20.91%	0.0520344%	+2 PUNTOS
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
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
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
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