**CIRCULAR N° 000003**

**12-02-2014**

**DIAN**

*por medio de la cual se informa la tasa de cambio representativa del mercado para el año gravable 2013.*

La Unidad Administrativa Especial Dirección de Impuestos y Aduanas Nacionales, con base en la información suministrada por la Superintendencia Financiera de Colombia, y

**CONSIDERANDO:**

Que mediante Decreto número 366 del 28 de febrero de 1992, artículo 7, se adoptó la tasa de cambio representativa del mercado, vigente al momento de la operación, a 31 de diciembre o el último día del período, para los efectos del ajuste por diferencia en cambio de los activos y pasivos poseídos en moneda extranjera, certificada por la Superintendencia Financiera de Colombia,

**INFORMA:**

La Tasa de Cambio Representativa del Mercado para el año gravable 2013, certificada para los días señalados por parte de la Superintendencia Financiera de Colombia es:

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| **ENERO** | **FEBRERO** | **MARZO** |
| **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** |
| 1 | 1,768.23 | 1 | 1,775.65 | 1 | 1,814.28 |
| 2 | 1,768.23 | 2 | 1,776.20 | 2 | 1,816.48 |
| 3 | 1,759.97 | 3 | 1,776.20 | 3 | 1,816.48 |
| 4 | 1,760.83 | 4 | 1,776.20 | 4 | 1,816.48 |
| 5 | 1,767.54 | 5 | 1,785.92 | 5 | 1,813.53 |
| 6 | 1,767.54 | 6 | 1,789.09 | 6 | 1,809.65 |
| 7 | 1,767.54 | 7 | 1,791.24 | 7 | 1,808.00 |
| 8 | 1,767.54 | 8 | 1,795.21 | 8 | 1,803.65 |
| 9 | 1,771.31 | 9 | 1,790.61 | 9 | 1,800.45 |
| 10 | 1,767.96 | 10 | 1,790.61 | 10 | 1,800.45 |
| 11 | 1,761.50 | 11 | 1,790.61 | 11 | 1,800.45 |
| 12 | 1,762.38 | 12 | 1,784.71 | 12 | 1,801.20 |
| 13 | 1,762.38 | 13 | 1,783.20 | 13 | 1,801.64 |
| 14 | 1,762.38 | 14 | 1,777.72 | 14 | 1,798.56 |
| 15 | 1,758.45 | 15 | 1,783.19 | 15 | 1,797.28 |
| 16 | 1,769.88 | 16 | 1,785.41 | 16 | 1,804.06 |
| 17 | 1,775.15 | 17 | 1,785.41 | 17 | 1,804.06 |
| 18 | 1,767.78 | 18 | 1,785.41 | 18 | 1,804.06 |
| 19 | 1,767.74 | 19 | 1,785.41 | 19 | 1,809.58 |
| 20 | 1,767.74 | 20 | 1,794.63 | 20 | 1,809.83 |
| 21 | 1,767.74 | 21 | 1,791.33 | 21 | 1,812.35 |
| 22 | 1,767.74 | 22 | 1,798.21 | 22 | 1,822.78 |
| 23 | 1,776.96 | 23 | 1,800.70 | 23 | 1,825.79 |
| 24 | 1,778.69 | 24 | 1,800.70 | 24 | 1,825.79 |
| 25 | 1,779.73 | 25 | 1,800.70 | 25 | 1,825.79 |
| 26 | 1,779.25 | 26 | 1,806.11 | 26 | 1,825.79 |
| 27 | 1,779.25 | 27 | 1,818.54 | 27 | 1,828.95 |
| 28 | 1,779.25 | 28 | 1,816.42 | 28 | 1,832.20 |
| 29 | 1,779.84 | N/A | N/A | 29 | 1,832.20 |
| 30 | 1,776.09 | N/A | N/A | 30 | 1,832.20 |
| 31 | 1,773.24 | N/A | N/A | 31 | 1,832.20 |

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| **ABRIL** | **MAYO** | **JUNIO** |
| **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** |
| 1 | 1,832.20 | 1 | 1,825.83 | 1 | 1,907.76 |
| 2 | 1,823.12 | 2 | 1,825.83 | 2 | 1,907.76 |
| 3 | 1,817.14 | 3 | 1,836.34 | 3 | 1,907.76 |
| 4 | 1,819.93 | 4 | 1,835.88 | 4 | 1,907.76 |
| 5 | 1,829.01 | 5 | 1,835.88 | 5 | 1,894.40 |
| 6 | 1,826.88 | 6 | 1,835.88 | 6 | 1,899.08 |
| 7 | 1,826.88 | 7 | 1,831.42 | 7 | 1,907.88 |
| 8 | 1,826.88 | 8 | 1,827.13 | 8 | 1,898.80 |
| 9 | 1,817.66 | 9 | 1,830.70 | 9 | 1,898.80 |
| 10 | 1,813.11 | 10 | 1,833.07 | 10 | 1,898.80 |
| 11 | 1,821.20 | 11 | 1,834.83 | 11 | 1,898.80 |
| 12 | 1,823.84 | 12 | 1,834.83 | 12 | 1,907.12 |
| 13 | 1,827.79 | 13 | 1,834.83 | 13 | 1,897.53 |
| 14 | 1,827.79 | 14 | 1,834.83 | 14 | 1,895.01 |
| 15 | 1,827.79 | 15 | 1,838.63 | 15 | 1,882.38 |
| 16 | 1,834.86 | 16 | 1,843.75 | 16 | 1,882.38 |
| 17 | 1,833.98 | 17 | 1,838.82 | 17 | 1,882.38 |
| 18 | 1,846.46 | 18 | 1,841.35 | 18 | 1,883.57 |
| 19 | 1,847.02 | 19 | 1,841.35 | 19 | 1,902.47 |
| 20 | 1,835.57 | 20 | 1,841.35 | 20 | 1,900.87 |
| 21 | 1,835.57 | 21 | 1,842.59 | 21 | 1,937.26 |
| 22 | 1,835.57 | 22 | 1,846.76 | 22 | 1,941.06 |
| 23 | 1,841.14 | 23 | 1,850.55 | 23 | 1,941.06 |
| 24 | 1,838.03 | 24 | 1,864.02 | 24 | 1,941.06 |
| 25 | 1,836.79 | 25 | 1,874.10 | 25 | 1,942.97 |
| 26 | 1,830.84 | 26 | 1,874.10 | 26 | 1,928.27 |
| 27 | 1,833.70 | 27 | 1,874.10 | 27 | 1,921.86 |
| 28 | 1,833.70 | 28 | 1,874.10 | 28 | 1,922.63 |
| 29 | 1,833.70 | 29 | 1,897.10 | 29 | 1,929.00 |
| 30 | 1,828.79 | 30 | 1,894.13 | 30 | 1,929.00 |
| 31 | N/A | 31 | 1,891.48 | 31 | N/A |

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| **JULIO** | **AGOSTO** | **SEPTIEMBRE** |
| **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** |
| 1 | 1,929.00 | 1 | 1,896.15 | 1 | 1,935.43 |
| 2 | 1,929.00 | 2 | 1,896.65 | 2 | 1,935.43 |
| 3 | 1,919.42 | 3 | 1,891.67 | 3 | 1,935.43 |
| 4 | 1,915.45 | 4 | 1,891.67 | 4 | 1,946.28 |
| 5 | 1,915.45 | 5 | 1,891.67 | 5 | 1,938.99 |
| 6 | 1,927.40 | 6 | 1,883.24 | 6 | 1,952.11 |
| 7 | 1,927.40 | 7 | 1,882.01 | 7 | 1,947.99 |
| 8 | 1,927.40 | 8 | 1,882.01 | 8 | 1,947.99 |
| 9 | 1,926.84 | 9 | 1,877.23 | 9 | 1,947.99 |
| 10 | 1,920.12 | 10 | 1,873.92 | 10 | 1,946.06 |
| 11 | 1,920.24 | 11 | 1,873.92 | 11 | 1,935.55 |
| 12 | 1,910.79 | 12 | 1,873.92 | 12 | 1,923.64 |
| 13 | 1,905.25 | 13 | 1,868.90 | 13 | 1,919.25 |
| 14 | 1,905.25 | 14 | 1,882.36 | 14 | 1,919.54 |
| 15 | 1,905.25 | 15 | 1,883.15 | 15 | 1,919.54 |
| 16 | 1,893.16 | 16 | 1,901.03 | 16 | 1,919.54 |
| 17 | 1,878.42 | 17 | 1,907.06 | 17 | 1,917.03 |
| 18 | 1,873.25 | 18 | 1,907.06 | 18 | 1,914.12 |
| 19 | 1,883.29 | 19 | 1,907.06 | 19 | 1,911.30 |
| 20 | 1,884.01 | 20 | 1,907.06 | 20 | 1,887.30 |
| 21 | 1,884.01 | 21 | 1,922.73 | 21 | 1,889.12 |
| 22 | 1,884.01 | 22 | 1,929.75 | 22 | 1,889.12 |
| 23 | 1,880.87 | 23 | 1,921.99 | 23 | 1,889.12 |
| 24 | 1,886.06 | 24 | 1,911.16 | 24 | 1,892.89 |
| 25 | 1,891.02 | 25 | 1,911.16 | 25 | 1,888.14 |
| 26 | 1,887.40 | 26 | 1,911.16 | 26 | 1,893.42 |
| 27 | 1,886.26 | 27 | 1,922.96 | 27 | 1,899.10 |
| 28 | 1,886.26 | 28 | 1,938.26 | 28 | 1,914.65 |
| 29 | 1,886.26 | 29 | 1,939.85 | 29 | 1,914.65 |
| 30 | 1,888.95 | 30 | 1,943.04 | 30 | 1,914.65 |
| 31 | 1,890.33 | 31 | 1,935.43 | 31 | N/A |

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| **OCTUBRE** | **NOVIEMBRE** | **DICIEMBRE** |
| **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** | **DÍA** | **TASA DE CAMBIO REPRESENTATIVA COP / USD** |
| 1 | 1,908.29 | 1 | 1,889.16 | 1 | 1,931.88 |
| 2 | 1,893.77 | 2 | 1,901.22 | 2 | 1,931.88 |
| 3 | 1,884.97 | 3 | 1,901.22 | 3 | 1,934.16 |
| 4 | 1,889.95 | 4 | 1,901.22 | 4 | 1,941.01 |
| 5 | 1,886.78 | 5 | 1,901.22 | 5 | 1,948.48 |
| 6 | 1,886.78 | 6 | 1,916.22 | 6 | 1,940.26 |
| 7 | 1,886.78 | 7 | 1,916.80 | 7 | 1,936.33 |
| 8 | 1,885.19 | 8 | 1,924.87 | 8 | 1,936.33 |
| 9 | 1,889.17 | 9 | 1,932.77 | 9 | 1,936.33 |
| 10 | 1,894.06 | 10 | 1,932.77 | 10 | 1,932.71 |
| 11 | 1,885.84 | 11 | 1,932.77 | 11 | 1,933.52 |
| 12 | 1,883.65 | 12 | 1,932.77 | 12 | 1,935.61 |
| 13 | 1,883.65 | 13 | 1,928.96 | 13 | 1,935.89 |
| 14 | 1,883.65 | 14 | 1,932.03 | 14 | 1,930.87 |
| 15 | 1,883.65 | 15 | 1,929.24 | 15 | 1,930.87 |
| 16 | 1,883.70 | 16 | 1,919.89 | 16 | 1,930.87 |
| 17 | 1,880.91 | 17 | 1,919.89 | 17 | 1,934.95 |
| 18 | 1,879.48 | 18 | 1,919.89 | 18 | 1,936.14 |
| 19 | 1,879.88 | 19 | 1,915.37 | 19 | 1,945.60 |
| 20 | 1,879.88 | 20 | 1,919.20 | 20 | 1,943.46 |
| 21 | 1,879.88 | 21 | 1,923.19 | 21 | 1,935.93 |
| 22 | 1,885.52 | 22 | 1,932.42 | 22 | 1,935.93 |
| 23 | 1,879.46 | 23 | 1,929.13 | 23 | 1,935.93 |
| 24 | 1,883.14 | 24 | 1,929.13 | 24 | 1,925.45 |
| 25 | 1,882.11 | 25 | 1,929.13 | 25 | 1,922.76 |
| 26 | 1,882.34 | 26 | 1,926.99 | 26 | 1,922.76 |
| 27 | 1,882.34 | 27 | 1,926.74 | 27 | 1,921.22 |
| 28 | 1,882.34 | 28 | 1,928.25 | 28 | 1,922.56 |
| 29 | 1,884.43 | 29 | 1,928.25 | 29 | 1,922.56 |
| 30 | 1,883.42 | 30 | 1,931.88 | 30 | 1,922.56 |
| 31 | 1,884.06 | 31 | N/A | 31 | 1,926.83 |

**El Director General,**

*Juan Ricardo Ortega López.*

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