

DEPARTAMENTO EMISOR: Subdirección Normativa Oficina de Gestión Normativa	CIRCULAR N°66.- 356134.2025 GE
SISTEMA DE PUBLICACIONES ADMINISTRATIVAS	FECHA: 10 DE DICIEMBRE DE 2025
MATERIA: Operaciones de crédito de dinero. Valor de la Unidad de Fomento para los días comprendidos entre el 10 de diciembre de 2025 y el 9 de enero de 2026, ambos inclusive.	REF. LEGAL: Acuerdo 05-07-900105 del Banco Central de Chile, publicado en el Diario Oficial de 8 de enero de 1990, y art. 41 bis de la Ley sobre Impuesto a la Renta.

Para los efectos tributarios a que se refiere el artículo 41 bis de la Ley sobre Impuesto a la Renta y de conformidad al acuerdo 05-07-900105 del Banco Central de Chile, publicado en el Diario Oficial de 8 de enero de 1990, se publica a continuación la tabla de valores de la Unidad de Fomento para el período comprendido entre los días 10 de diciembre de 2025 y 9 de enero de 2026, ambos inclusive, el que se indica en forma destacada en negrita.

Valor diario de la Unidad de Fomento del período antes indicado, publicado en el Diario Oficial de 6 de diciembre de 2025

AÑO 2025													ENERO 2026
DÍA	ENE	FEB	MAR	ABR	MAY	JUN	JUL	AGO	SEP	OCT	NOV	DIC	
1	38.419,17	38.381,93	38.663,05	38.899,12	39.081,90	39.191,97	39.269,69	39.173,95	39.394,46	39.485,65	39.602,77	39.643,59	39.731,79
2	38.421,65	38.379,45	38.678,15	38.904,13	39.088,40	39.194,50	39.272,30	39.168,88	39.405,85	39.485,65	39.607,87	39.643,59	39.735,63
3	38.424,12	38.376,97	38.693,27	38.909,14	39.094,90	39.197,03	39.274,92	39.163,82	39.417,24	39.485,65	39.612,97	39.643,59	39.739,47
4	38.426,60	38.374,49	38.708,39	38.914,15	39.101,40	39.199,55	39.277,53	39.158,75	39.428,63	39.485,65	39.618,08	39.643,59	39.743,31
5	38.429,08	38.372,01	38.723,52	38.919,16	39.107,90	39.202,08	39.280,15	39.153,69	39.440,03	39.485,65	39.623,18	39.643,59	39.747,15
6	38.431,55	38.369,54	38.738,65	38.924,18	39.114,40	39.204,61	39.282,76	39.148,63	39.451,43	39.485,65	39.628,28	39.643,59	39.751,00
7	38.434,03	38.367,06	38.753,79	38.929,19	39.120,91	39.207,13	39.285,38	39.143,57	39.462,83	39.485,65	39.633,38	39.643,59	39.754,84
8	38.436,51	38.364,58	38.768,93	38.934,20	39.127,41	39.209,66	39.288,00	39.138,51	39.474,24	39.485,65	39.638,49	39.643,59	39.758,68
9	38.438,98	38.362,10	38.784,08	38.939,22	39.133,92	39.212,19	39.290,61	39.133,45	39.485,65	39.485,65	39.643,59	39.643,59	39.762,52
10	38.436,50	38.377,09	38.789,07	38.945,69	39.136,44	39.214,80	39.285,53	39.144,76	39.485,65	39.490,74	39.643,59	39.647,42	
11	38.434,02	38.392,09	38.794,07	38.952,17	39.138,96	39.217,41	39.280,45	39.156,08	39.485,65	39.495,82	39.643,59	39.651,25	
12	38.431,53	38.407,09	38.799,07	38.958,65	39.141,49	39.220,03	39.275,37	39.167,40	39.485,65	39.500,91	39.643,59	39.655,08	
13	38.429,05	38.422,10	38.804,06	38.965,12	39.144,01	39.222,64	39.270,30	39.178,72	39.485,65	39.505,99	39.643,59	39.658,92	
14	38.426,57	38.437,12	38.809,06	38.971,60	39.146,53	39.225,25	39.265,22	39.190,04	39.485,65	39.511,08	39.643,59	39.662,75	
15	38.424,09	38.452,14	38.814,06	38.978,08	39.149,06	39.227,86	39.260,14	39.201,37	39.485,65	39.516,17	39.643,59	39.666,58	
16	38.421,61	38.467,16	38.819,06	38.984,56	39.151,58	39.230,48	39.255,07	39.212,70	39.485,65	39.521,26	39.643,59	39.670,41	
17	38.419,13	38.482,20	38.824,06	38.991,04	39.154,10	39.233,09	39.249,99	39.224,04	39.485,65	39.526,35	39.643,59	39.674,25	
18	38.416,64	38.497,23	38.829,06	38.997,53	39.156,63	39.235,70	39.244,92	39.235,38	39.485,65	39.531,44	39.643,59	39.678,08	
19	38.414,16	38.512,28	38.834,06	39.004,01	39.159,15	39.238,31	39.239,84	39.246,72	39.485,65	39.536,53	39.643,59	39.681,92	
20	38.411,68	38.527,33	38.839,06	39.010,50	39.161,67	39.240,93	39.234,77	39.258,06	39.485,65	39.541,62	39.643,59	39.685,75	
21	38.409,20	38.542,38	38.844,06	39.016,98	39.164,20	39.243,54	39.229,70	39.269,41	39.485,65	39.546,71	39.643,59	39.689,59	
22	38.406,72	38.557,45	38.849,06	39.023,47	39.166,72	39.246,15	39.224,63	39.280,76	39.485,65	39.551,81	39.643,59	39.693,42	
23	38.404,24	38.572,51	38.854,06	39.029,96	39.169,25	39.248,77	39.219,56	39.292,12	39.485,65	39.556,90	39.643,59	39.697,26	
24	38.401,76	38.587,59	38.859,07	39.036,45	39.171,77	39.251,38	39.214,48	39.303,48	39.485,65	39.562,00	39.643,59	39.701,09	
25	38.399,28	38.602,67	38.864,07	39.042,94	39.174,30	39.254,00	39.209,42	39.314,84	39.485,65	39.567,09	39.643,59	39.704,93	
26	38.396,80	38.617,75	38.869,08	39.049,43	39.176,82	39.256,61	39.204,35	39.326,20	39.485,65	39.572,19	39.643,59	39.708,77	
27	38.394,32	38.632,84	38.874,08	39.055,92	39.179,35	39.259,23	39.199,28	39.337,57	39.485,65	39.577,28	39.643,59	39.712,60	
28	38.391,84	38.647,94	38.879,09	39.062,41	39.181,87	39.261,84	39.194,21	39.348,94	39.485,65	39.582,38	39.643,59	39.716,44	
29	38.389,36		38.884,10	39.068,91	39.184,40	39.264,46	39.189,14	39.360,32	39.485,65	39.587,48	39.643,59	39.720,28	
30	38.386,88		38.889,10	39.075,41	39.186,92	39.267,07	39.184,08	39.371,69	39.485,65	39.592,57	39.643,59	39.724,12	
31	38.384,41		38.894,11		39.189,45		39.179,01	39.383,07		39.597,67		39.727,96	

Saluda a Ud.,

DIRECTORA (S)

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