

|                                                                                                                                                                                           |                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>DEPARTAMENTO EMISOR:</b><br>Subdirección Normativa<br>Oficina de Gestión Normativa                                                                                                     | <b>CIRCULAR N°61.-</b><br><b>351632.2025 GE</b>                                                                                                                              |
| <b>SISTEMA DE PUBLICACIONES ADMINISTRATIVAS</b>                                                                                                                                           | <b>FECHA: 11 DE NOVIEMBRE DE 2025</b>                                                                                                                                        |
| <b>MATERIA:</b> Operaciones de crédito de dinero. Valor de la Unidad de Fomento para los días comprendidos entre el 10 de noviembre de 2025 y el 9 de diciembre de 2025, ambos inclusive. | <b>REF. LEGAL:</b> 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 noviembre de 2025 y 9 de diciembre de 2025, 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 8 de noviembre de 2025**

| AÑO 2025 |           |           |           |           |           |           |           |           |           |           |                  |                  |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|------------------|
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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        | <b>39.643,59</b> |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 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 | <b>39.643,59</b> |                  |
| 31       | 38.384,41 |           | 38.894,11 |           | 39.189,45 |           | 39.179,01 | 39.383,07 |           | 39.597,67 |                  |                  |

Saluda a Ud.,

DIRECTOR (S)

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