

Ley 2099 de 2021 — Ley de Transición Energética

Framework Overview

Field	Value
Framework	Ley 2099 de 2021 — Ley de Transición Energética
Country	Colombia
Signed	10 July 2021
Amends	Ley 1715 de 2014 (FNCE promotion)
Tax Incentives	30-year validity from July 2021
Hydrogen	Green H2 = FNCER; Blue H2 = FNCE
Taxonomy Column	col_energy_transition

Key Provisions

- **FNCE/FNCER Expansion:** Extends and strengthens incentives from Ley 1715/2014; 50% income tax deduction for renewable investments
- **Hydrogen Economy:** Classifies green hydrogen (from FNCER) and blue hydrogen (fossil + CCUS) as eligible energy sources with full incentive access
- **Energy Communities:** Establishes legal framework for community energy projects (formalized by Ley 2294/2023)
- **Rural Coverage:** Mandates initiatives to close electricity coverage gaps in rural areas using FNCE
- **EV Infrastructure:** Provisions for electric vehicle charging networks and EV incentives
- **Energy Auctions:** Long-term renewable energy auctions (15-20 year PPAs); Reliability Charge mechanism favoring renewables
- **Just Transition:** Provisions for mining-energy sector workers and communities

Renewable Energy Targets

- FNCER share in electricity matrix: from <1% (2018) to 12%+ (2022) to ongoing growth
- Solar: 2 GW installed by end 2024; 13.5 GW approved pipeline (2025-2033)
- Wind: 2.8 GW approved onshore; La Guajira potential of 25 GW onshore + 45 GW solar
- Offshore wind: 1 GW by 2030, 9 GW by 2050 (ambitious scenario)

Cleantech Taxonomy Mapping

Of the 71 nodes, **17 are aligned (Y)**, **11 are partially aligned**, and **43 are not aligned**. Ley 2099 is narrowly focused on energy — it maps strongly to all renewable energy nodes (solar, wind, hydro, geothermal, biomass, batteries, grids, hydrogen, EV charging) plus productive energy use for rural communities.

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