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## Special Economic Zone in Kratie Province, Cambodia

Information source: Portal website of  
Department of Commerce of Shandong  
Province

Release date: 2023-06-05 16:57

Views: 49 times

Font: 

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### 1. Overview of the park

Kratie Province Special Economic Zone in Cambodia is a comprehensive industrial park invested and developed by Zhongqi Holdings Group Co., Ltd. for domestic and foreign investors. The special zone is located in Snu County, Kratie Province, the largest international land port in the northeast of Cambodia. It is 1.5 kilometers away from the Cambodia-Vietnam International Land Port, 240 kilometers away from Phnom Penh, the capital of Cambodia, and 160 kilometers away from Ho Chi Minh Port in Vietnam. The geographical location is superior and the transportation is convenient.

The property area of the special zone is 9.86 square kilometers, with a planned investment of 600 million US dollars. The overall plan is for industrial manufacturing, photovoltaic new energy, agricultural product processing, commercial logistics and other industrial clusters. It is planned to build power plants, (storage) plants, sewage treatment plants, etc., which can accommodate There are nearly 100 enterprises and 60,000 employees.

In October 2016, during President Xi Jinping's visit to Cambodia, the Kratie Provincial Special Economic Zone project was included in the "Memorandum of Understanding on Jointly Promoting Key Projects of Production Capacity and Investment Cooperation" signed by the two countries. Among the key projects of China-Cambodia production capacity and investment cooperation Ranked 8th in the list, in December 2017, it was included in the first batch of key projects of the National Development and Reform Commission to jointly build the "Belt and Road" cooperation between China and Cambodia, and in March 2018, it was included in the overseas priority promotion projects of the "Belt and Road" construction in Shandong Province , In November 2021, it was recognized as a provincial-level overseas economic and trade cooperation zone in Shandong Province.

### 2. Infrastructure construction

At present, the special zone comprehensive service office building has been put into use, with a construction area of 2,600 square meters. The construction of 2 staff apartment buildings supporting the park has started, with a total construction area of 9,550 square meters. The main construction has been completed, and the decoration construction is underway. In the first phase of steel structure factory buildings, a total of 9 standard factory buildings have been built, with a total construction area of about 100,000 square meters, and about 200,000 square meters of standard factory building components have been manufactured, and transportation and installation have recently begun. Road construction: ①The main road is hardened for 3.7 kilometers, and the pre-buried water supply PE and sewage pipes are completed. ② Complete the subgrade construction of 20 kilometers for the sub-arterial road. ③ Laying 5 kilometers of 22KV high-voltage lines. Others: The construction of the reservoir with a water storage capacity

of 1 million cubic meters has been completed, and the construction of the water supply plant has begun; the commercial concrete station has been completed and put into use.

### 3. Preferential policies

1. Export tax: The export of processed products is exempt from export tax (except for specific agricultural products and aquatic products).

2. Import tax: Customs duty and value-added tax shall be exempted for the construction materials, production equipment data, raw materials and required spare parts that need to be imported for the production of investment projects.

### 3. Corporate income tax:

(1) According to the project investment industry and the amount of investment, after the implementation of different projects, they can obtain the preferential treatment of income tax exemption for 3-9 years;

(2) If the profits are used for reinvestment, income tax can be exempted;

(3) After the tax exemption expires, the income tax rate is 20%. Qualified investment projects (QIP) pay income tax at 25% of the payable income tax for the first two years, 50% of the payable income tax for the next two years, and 75% of the payable income tax for the next two years.

### 4. VAT:

(1) The value-added tax rate for imported production equipment, construction materials, etc. is 0%;

(2) Raw materials: For industries serving the export market, the VAT rate is 0%; for industries serving the Cambodian domestic market, the VAT rate is 10%.

5. Land use policy: foreign investors can use the land through long-term lease, and investors have legal ownership of the real estate and personal property on the project land.

### 4. Supporting services

1. Provide "one-stop" services such as itinerary arrangement, hotel reservation, investment consultation, etc. for the early inspection enterprises;

2. Lease or sell land and standard factory buildings at preferential prices, and customize factory buildings according to the needs of enterprises;

3. The "one-stop" administrative service window provides services such as investment application, registration, import and export declaration, commodity inspection and quarantine, application for certificate of origin, and enterprise employment for enterprises entering the zone;

4. There are hotels, apartments, restaurants, supermarkets, banks and other supporting facilities;

5. Provide logistics, customs clearance, security and property management services, and the import and export goods of enterprises can complete customs clearance and transportation procedures in the zone;

6. Provide basic communication services such as Internet, telephone, fax, etc.

### 5. Key investment-inviting industries

Combining Cambodia's development advantages and the current situation of the special zone construction, at this stage, we will focus on attracting investment from the following industries:

1. Resource-oriented and labor-intensive industries, export companies that have been subject to "double anti-dumping" in China, and industries that have been restricted in development, such as: hardware, building materials, auto parts, etc.;

2. Industrial manufacturing, photovoltaic new energy, economic crop processing, agricultural products, wood furniture, stone processing enterprises, rubber industry, etc.;

3. Export processing, tourism, infrastructure and energy industries;

4. "Park within a park" built by warehousing logistics industry and secondary developers.

### 6. Contact information

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