

# 柬埔寨湄公河经济特区规划设计

Planning and Design of the Mekong Special Economic Zone in Cambodia  
2025.5



广东华方工程设计有限公司

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# 01 项目概况

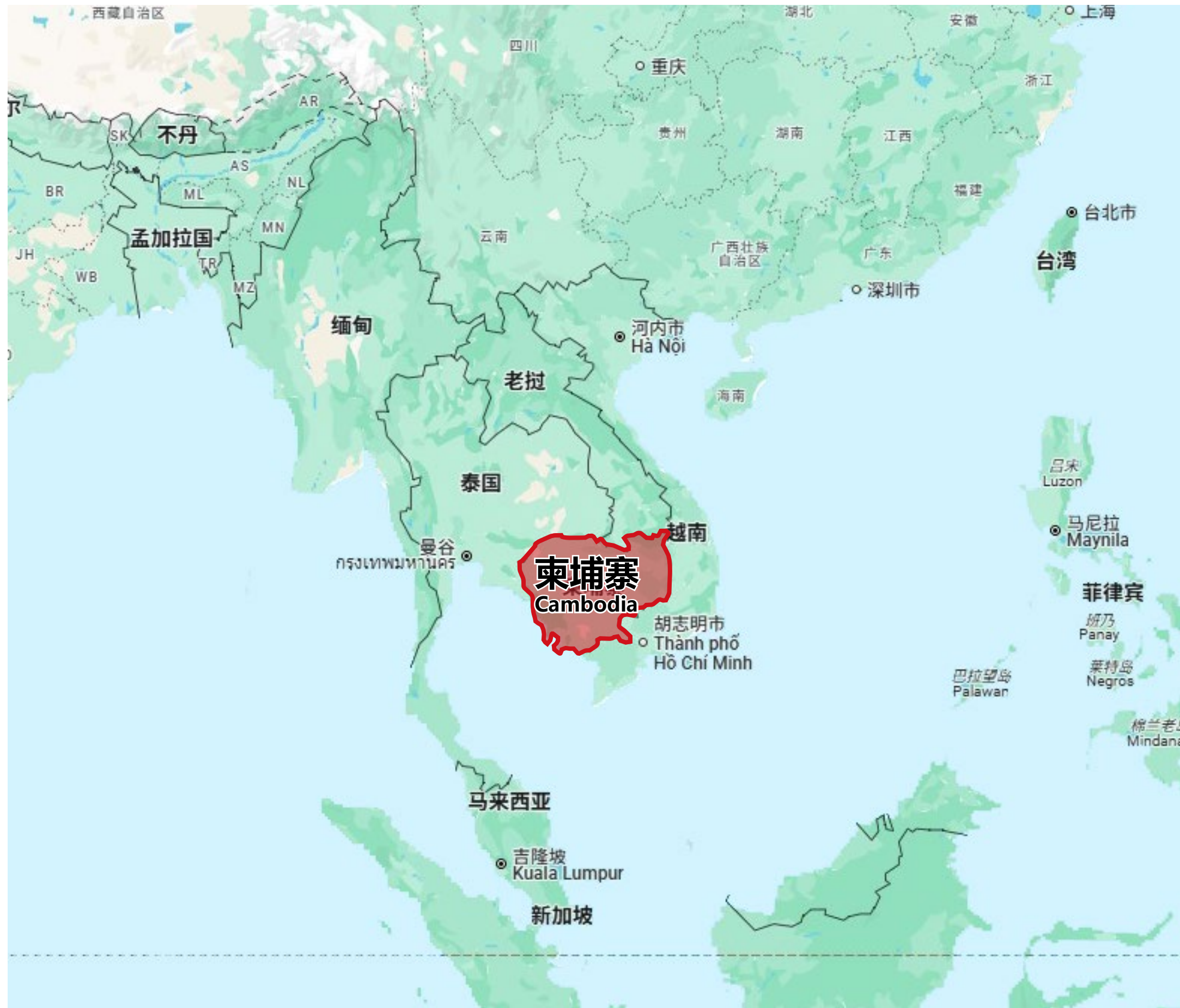
## Project Overview

# 1.1 项目区位

## Project Location

柬埔寨位于中国正南方，是东盟地理核心，也是“21 世纪海上丝绸之路”重要节点。

Cambodia is located in the south of China and is the geographical core of ASEAN. It is also an important node of the 21st Century Maritime Silk Road.





## 1.2 项目位置

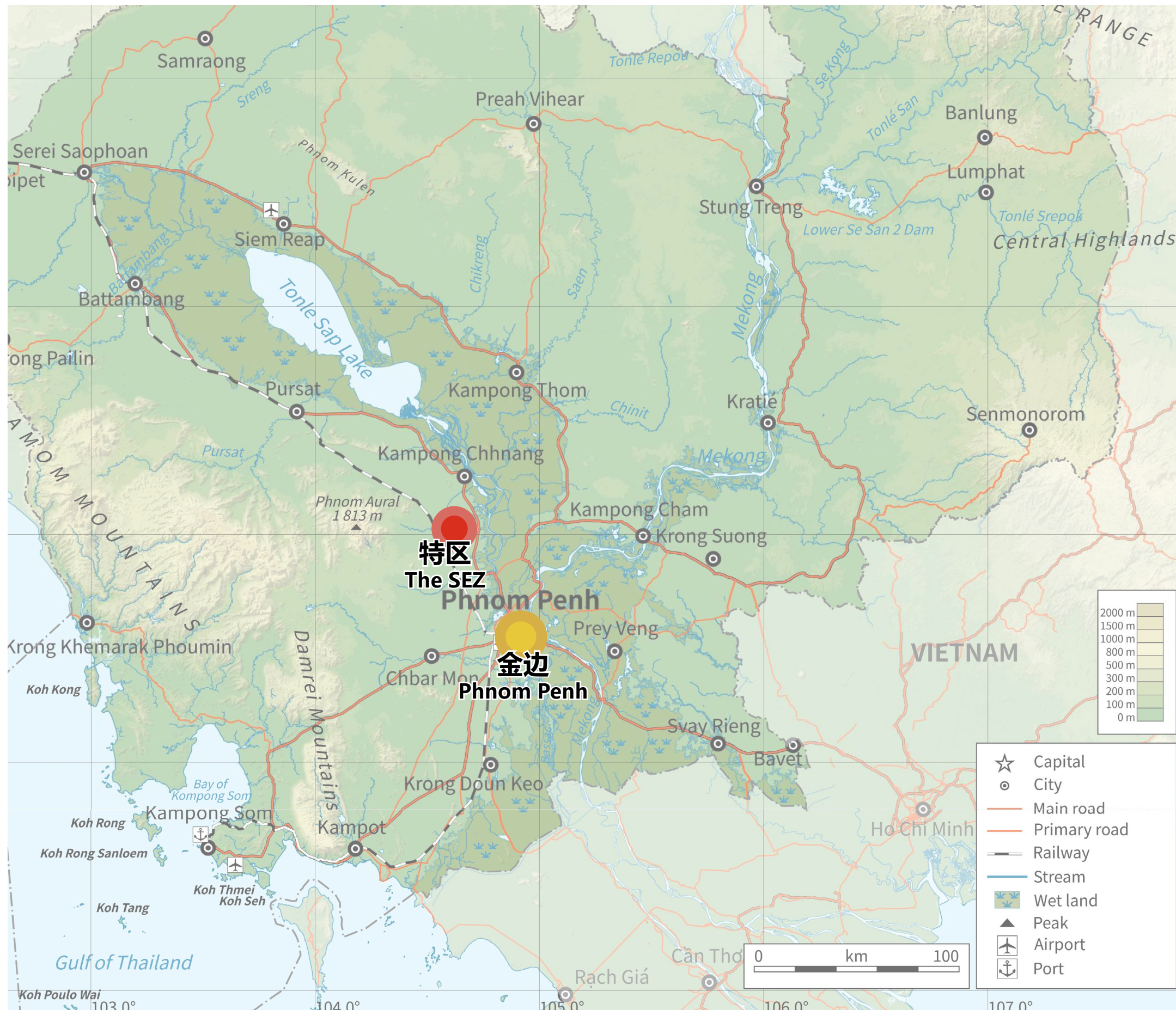
### Project Location

湄公河经济特区位于柬埔寨，距离首都金边 1hr10min 车程。

湄公河经济特区交通良好。东侧有 5 号国道，西侧有铁路途径。

The special economic zone (SEZ) is located in Cambodia, 1 hour and 10 minutes' drive from the capital Phnom Penh.

The SEZ has good transportation, the National Highway 5 on the east side and a railway route on the west side.





## 1.3 用地分析

### Size Analysis

特区交通良好，场地内地势平坦。

The SEZ has good transportation, and the terrain inside the site is flat.

用地规模：990000 m<sup>2</sup>

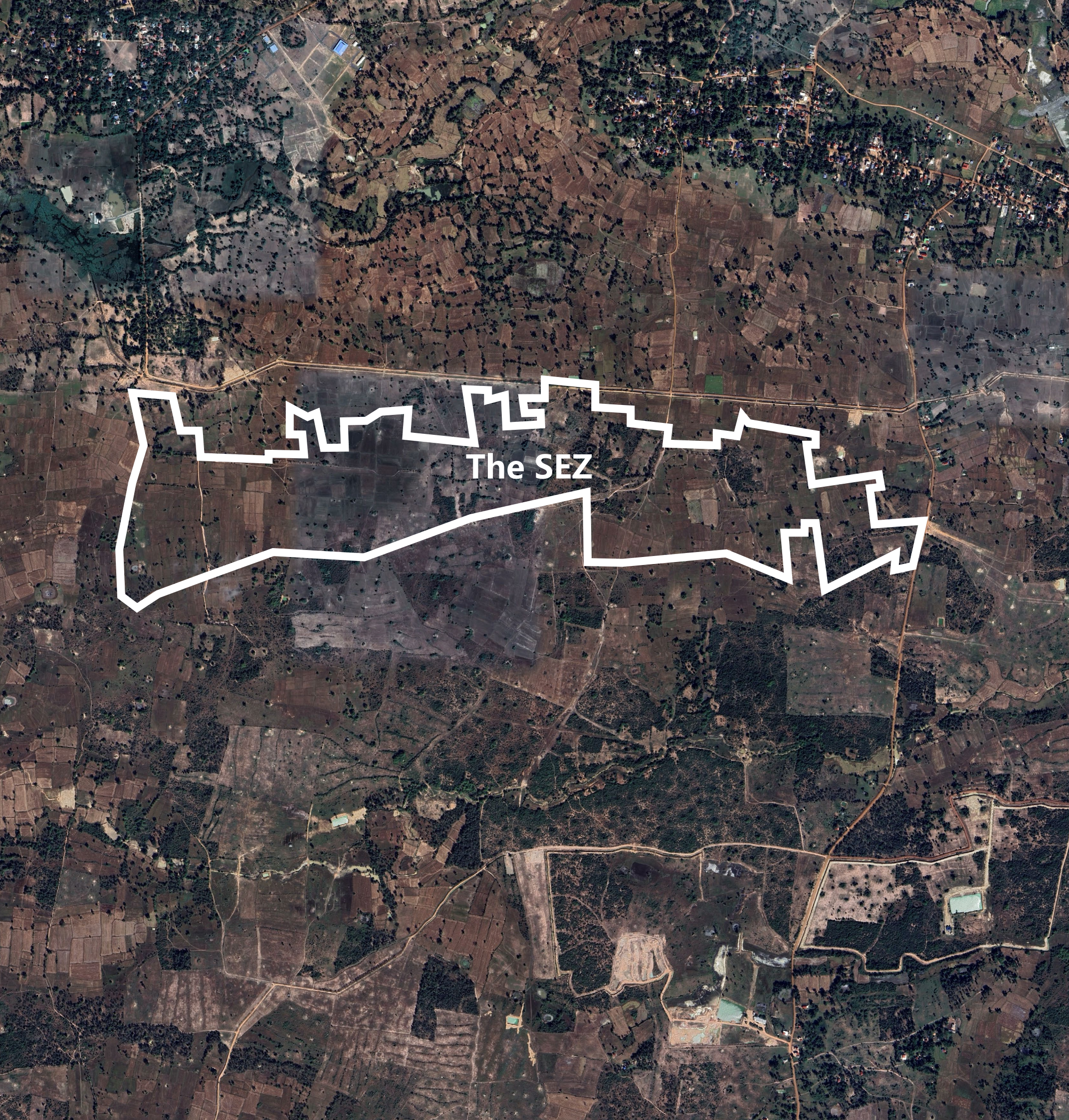
目标：打造一个产城融合的经济特区

业态：厂房、商住单元、公寓、酒店、商店、商业综合体、办公、公园等

Land scale: 990000 square meters

Target: The SEZ that become a region for the integration of industry and city.

Business formats: factories, commercial and residential units, apartments, hotels, shops, commercial complexes, offices, parks, etc





## 02 背景研究

Background Study

## 2.1 区域优势

Regional Advantages



**MEKONG**  
SPECIAL ECONOMIC ZONE  
湄公河经济特区

湄公河经济特区地处柬埔寨首都金边以北仅 60 公里核心区位，为吸引外商投资提供全方位优惠政策。  
Mekong Special Economic Zone is centrally located just 60 km north of Cambodia's capital of Phnom Penh and offers a wide range of incentives to attract foreign investment.





# 湄公河经济特区 Mekong Special Economic Zone

## 土地使用期限 Land Duration

湄公河经济特区提供不同面积的土地，使用权为 50 年，并可续期长达 50 年。

Mekong Special Economic Zone offers various size land with land use rights of 50 years plus renewal of up to 50 years.

## 税收优惠 Tax breaks

- 企业运营前九年免征企业所得税，随后六年仅按 5%-15% 税率征收。
- 十年内免征用于特区建设的设备及原材料进口关税。
- 对特区企业用于出口生产的原材料、机械等进口物资免征增值税。
- 0% corporate income tax rate is applied for the first nine years of operation, followed by a 5%-15% tax rate for the next six years.
- 10-year exemption from import duties on equipment and materials imported for use in the Mekong Special Economic Zone.
- Value-added tax (VAT) exemption on the import of raw materials, machinery and other inputs used to produce goods for export for businesses operating within the Mekong Special Economic Zone.

## 关税减免 Customs duty exemptions

特区对进口货物实行关税全免政策，外资企业可免税进口生产设备及材料。

Mekong Special Economic Zone provides customs duty exemptions on imported goods, thus allowing foreign investors to import materials and equipment without paying import duties.

## 便捷通关 Simplified customs procedures

投资者享受简化的海关流程，显著降低进出口时间和成本。

Mekong Special Economic Zone investors enjoy simplified customs procedures, which help to reduce the time and cost of importing and exporting goods.



# 湄公河经济特区 Mekong Special Economic Zone

## 优质劳动力 Access to a skilled workforce

柬埔寨拥有年轻化、高性价比的劳动力市场，是劳动密集型产业的理想投资地。

Cambodia boasts a young and growing workforce that is relatively low cost, making it an attractive SEZ destination for labour-intensive investors.

## 灵活用工政策 Labour regulations

特区实施比柬埔寨其他地区更宽松的劳工法规，赋予外资企业更大用工自主权。

Mekong Special Economic Zone in Cambodia has more relaxed labour regulations compared with the rest of the country, which provides foreign investors with more flexibility in employing workers.

## 完善基础设施 Infrastructure

特区配备发达的公路、港口和机场网络，为企业提供高效的物流运输条件。

The area has well-developed infrastructure, including well-maintained roads, ports and airports, making it easy for businesses to import and export goods and to travel around the country.

## 广阔市场准入 Access to markets

柬埔寨与多国签订自贸协定，特区企业可便捷进入国际出口市场。

Cambodia has a number of free trade agreements with other countries, providing the Mekong Special Economic Zone businesses with access to a large export market.

## 政府支持 Government support

柬埔寨政府为湄公河经济特区提供强有力的支持。

The Cambodian Government provides strong support for the Mekong Special Economic Zone.



## 2.2 核心交通优势

### Core Transportation Advantages

#### 河港资源 River Port

##### 金边自治港 TS11 (PTLS)

金边的主要商业河港，负责处理湄公河和洞里萨河上的货运与客运船只。

该港坐落于湄公河畔，是柬埔寨第二大港口，承担全国 25% 的货物吞吐量。距离：51 公里 (31.6 英里)

##### 磅清扬自治港 TS34 (PPAP)

磅清扬省的主要商业河港，位于湄公河沿岸，预计将于 2027 年初建成。距离：20 公里 (12.4 英里)

##### 德崇 - 扶南大运河

一条 180 公里长的运河将把金边直接连接到泰国湾。它将于 2030 年完工。

##### Phnom Penh Autonomous Port TS11 (PTLS)

The main commercial river port of Phnom Penh, handling cargo and passenger boats along the Mekong and Tonlé Sap rivers.

Located on the Mekong River, it is Cambodia's second-largest port, handling 25% of national cargo. Distance: 51 km (31.6 miles)

##### Kampong Chhnang Autonomous Port TS34 (PPAP)

The main commercial river port of Kampong Chhnang province, located on the Mekong River. It would be finished in early 2027. Distance: 20 km (12.4 miles)

##### Funan Techo Canal

A 180 kilometer long canal will connect Phnom Penh directly to The Gulf of Thailand. It will be completed in 2030.





## 2.2 核心交通优势

Core Transportation Advantages

### 铁路运输 Railway

#### Krang Lvea 火车站

直通西哈努克市等经济重镇，距特区 20 公里（12.4 英里）。

#### Krang Lvea Sub Rail Station

The national railway network connects Phnom Penh to other major cities, including Sihanoukville. Proximity to Phnom Penh provides access to these rail services, enhancing logistics and transportation efficiency. Distance: 20 km (12.4 miles).

### 航空枢纽 Airport

#### 金边国际机场（PNH）

柬埔寨最大空港，航线覆盖亚洲主要城市，距特区 67 公里（41.6 英里）。

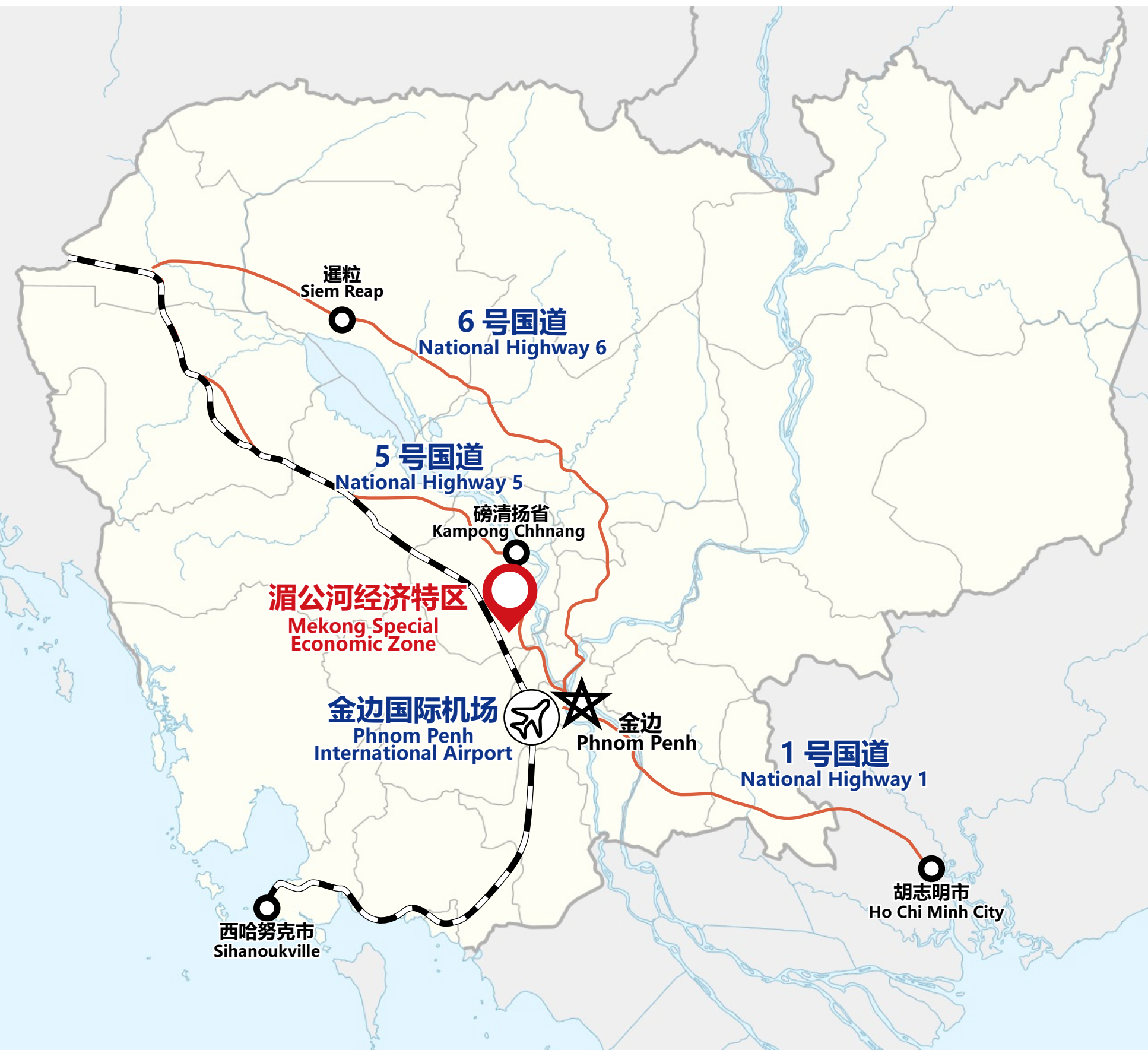
#### Phnom Penh International Airport (PNH)

The largest international airport in Cambodia, with flights to major Asian cities. Distance: 67 km (41.6 miles).

### 高速公路网络 Highways

- 5 号国道 (NH5): 3.1 英里直达特区
- 6 号国道 (NH6, Prek Kdam 大桥段): 20 英里连通暹粒
- 1 号国道 (NH1, Koh Norea 段): 45.3 英里直达胡志明市

- National Highway 5 (NH5), Distance: 5km (3.1 miles)
- National Highway 6 (NH6) (Prek Kdam Bridge), Distance: 32 km (20 miles)
- National Highway 1 (NH1) (Koh Norea), Distance: 73km (45.3 miles)





根据柬埔寨 2021 年《投资法》及其实施细则第 139 号法令，合格投资项目（QIPs）可享受多项税收优惠。以下是核心条款摘要：  
Under Cambodia's 2021 Law on Investment and its implementing Sub-Decree 139, Qualified Investment Projects (QIPs) are eligible for various tax incentives. Here's a summary of the key provisions:

### QIPs 基础税收优惠 Basic Tax Incentives for QIPs

QIPs 可从以下两种主要激励方案中任选其一：  
QIPs can choose between two primary incentive options:

#### 方案一：所得税减免 Option 1: Income Tax Exemption

- 免税期时长：
  - 第一类（高科技 / 战略产业）：9 年
  - 第二类（中等技术产业）：6 年
  - 第三类（低技术产业）：3 年
- 免税期后阶梯税率：
  - 第 1–2 年：标准税率 20% 的 25%（即 5%）
  - 第 3–4 年：标准税率的 50%（即 10%）
  - 第 5–6 年：标准税率的 75%（即 15%）
- 额外优惠：
  - 免税期内免除 1% 的所得税预缴
  - 提交经审计的财务报表后可免除最低税
  - 免除出口关税（特别规定除外）
- Tax Holiday Duration:
  - Category 1 (High-Tech/Strategic Sectors): 9 years
  - Category 2 (Medium-Tech Sectors): 6 years
  - Category 3 (Low-Tech Sectors): 3 years
- Post-Exemption Graduated Tax Rates:
  - Years 1–2: 25% of the standard 20% rate (i.e., 5%)
  - Years 3–4: 50% of the standard rate (i.e., 10%)
  - Years 5–6: 75% of the standard rate (i.e., 15%)
- Additional Benefits:
  - Exemption from the 1% prepayment of Tax on Income (TOI) during the tax holiday
  - Exemption from Minimum Tax, provided audited financial statements are submitted
  - Exemption from export duties, unless specified otherwise

#### 方案二：加速折旧 Option 2: Accelerated Depreciation

- 资本支出可按 40% 比率加速折旧
- 特定费用最高 200% 的抵扣（抵扣期与投资类别挂钩）
- 提交经审计的财务报表后免除所得税预缴及最低税
- Accelerated depreciation of capital expenditures at a rate of 40%
- Deduction of up to 200% for specific expenses over a period aligned with the investment category
- Exemption from prepayment of TOI and Minimum Tax, subject to audited financial statements

附加优惠 Additional Incentives

- **增值税豁免：** QIPs 本地采购的生产投入品适用零税率  
VAT Exemption: Zero-rated VAT on locally produced production inputs for QIP implementation.
- **150% 超额抵扣（适用于以下支出）：**  
150% Deductibility: For expenses related to:
  - 研发与创新
  - 柬埔寨工人职业技能培训
  - 工人宿舍、食堂、托儿所等设施建设
  - 生产线机械现代化改造
  - 柬埔寨工人福利（如通勤班车、平价餐食）
  - 废弃物处理基础设施投资
  - Research and development (R&D) and innovation
  - Human resource development through vocational training for Cambodian workers
  - Construction of worker accommodations, canteens, food courts, nurseries, and other facilities
  - Modernization of production line machinery
  - Welfare promotion for Cambodian workers, including transportation and affordable meals
  - Investment in infrastructure for waste treatment

关税及税收豁免 Customs Duty and Tax Exemptions

- **符合条件的进口免税（含关税、特别税及增值税）：**  
Eligible Imports: QIPs are exempt from customs duties, special taxes, and VAT on the importation of:
  - 建筑材料与设备
  - 生产设备
  - 出口导向型 QIPs 及配套产业的生产投入品
  - 部分内销导向型 QIPs 的生产投入品
  - Construction materials and equipment
  - Production equipment
  - Production inputs for export-oriented QIPs and supporting industries
  - Production inputs for certain domestically oriented QIPs

扩建项目优惠 (EQIPs) Incentives for Expansion of QIPs (EQIPs)

- **所得税豁免：** 扩建项目可参照初始 QIPs 标准享受免税期（第一类 9 年 / 第二类 6 年 / 第三类 3 年）  
Tax Exemption: Expansion projects are eligible for income tax exemptions similar to initial QIPs, based on the investment category:
  - Category 1: 9 years
  - Category 2: 6 years
  - Category 3: 3 years
- **豁免应税收入计算：**  
豁免应税收入 = 总应税收入 × (EQIP 投资资本 / 总投资资本)  
Calculation of Exempted Taxable Income:  
Exempted Taxable Income = Total Taxable Income × (Investment Capital of EQIP / Total Investment Capital)
- **适用条件：** 仅限用于建筑材料及新生产设备的追加投资资本（不含土地与营运资金）  
Conditions: Exemption applies to additional investment capital used for construction materials and new production equipment, excluding land and working capital.

合规要求 Compliance Requirements

- **报告义务：** QIPs 须在税务申报截止后 20 日内向柬埔寨发展委员会（CDC）或省 / 市投资分委会（PMIS）提交半年度及年度报告  
Reporting: QIPs must submit semi-annual and annual reports to the Council for the Development of Cambodia (CDC) or the Provincial/Municipal Investment Sub-Committee (PMIS) within 20 days after the tax return submission deadline
- **合规证书 (CoC)：** 报告审核通过后颁发，作为持续享受优惠资格的凭证  
Certificate of Compliance (CoC): Issued upon satisfactory reporting, ensuring continued eligibility for incentives



# 03 项目规划方案

Project Plan



# 3.1 总平面图

Master Plan





### 3.2 整体效果图

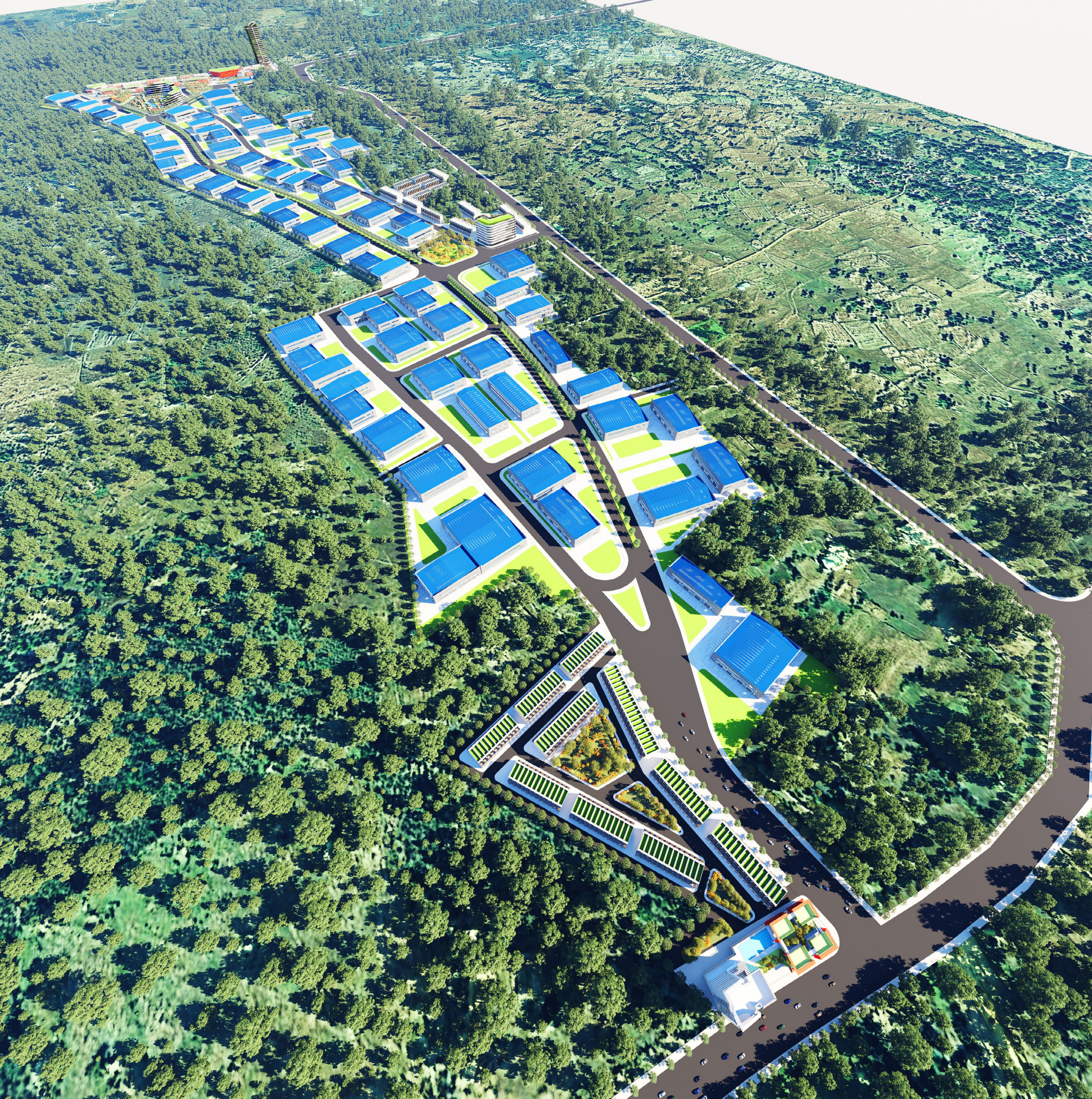
Overall Effect Diagram





### 3.2 整体效果图

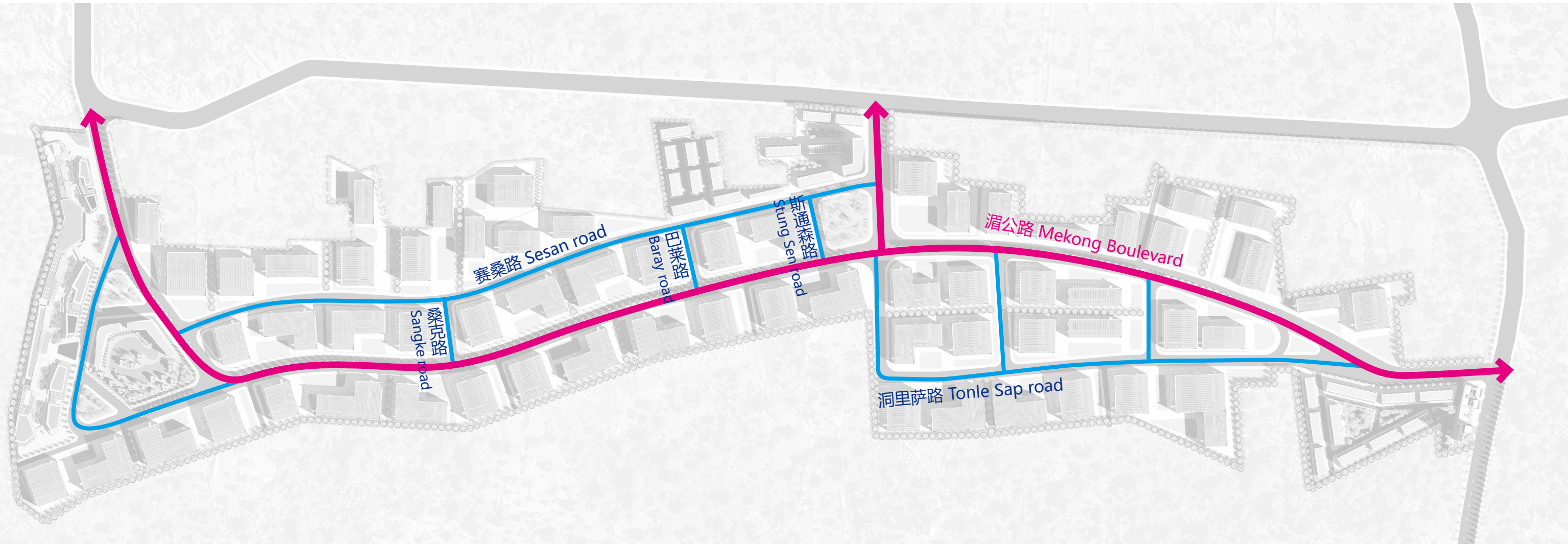
Overall Effect Diagram





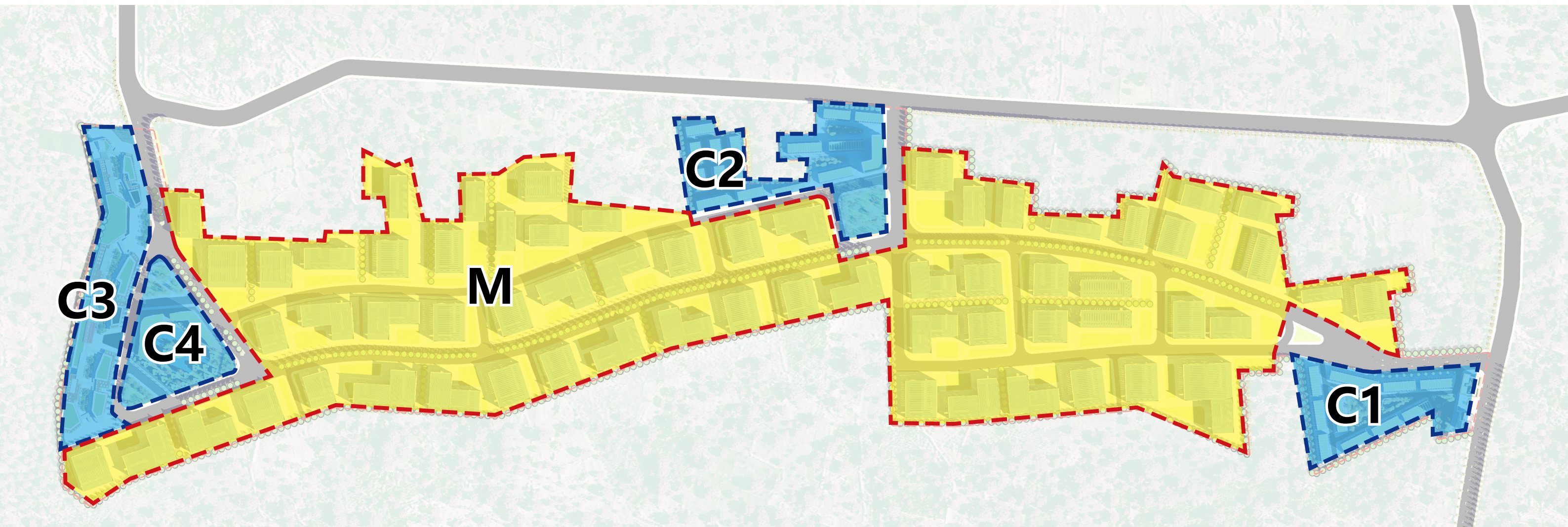
### 3.3 道路划分

Road Division





### 3.4 功能分区 Functional Division



区域面积 (Regional area:) :

**总用地面积**

Total land area

**990000 m<sup>2</sup>**

**工业区域面积**

Industrial area area

**641478.63 m<sup>2</sup>**

**64.8%**

**服务配套面积**

Service supporting area

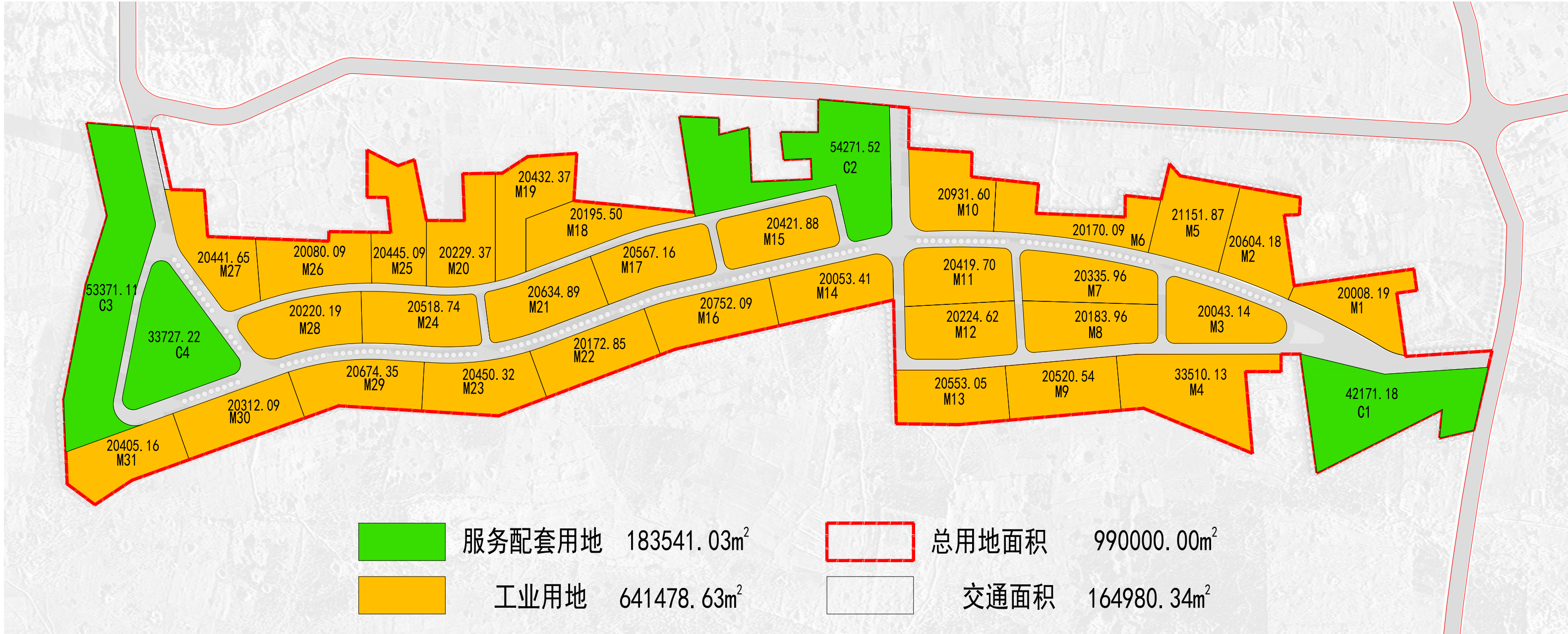
**183541.03 m<sup>2</sup>**

**18.5%**



3.5 地块划分

Land Division





## 3.6 区域分析

### Regional Analysis

## C1 地块首发区

C1 plot first launch area

用地面积 (Land area) : 42171.18 m<sup>2</sup>  
总建筑面积 (Total building area) : 40576.00 m<sup>2</sup>

公园 (Park) : 5340.00 m<sup>2</sup>

商住单元 (Commercial and residential unit) :  
24750.00 m<sup>2</sup>  
125 rooms, 198 m<sup>2</sup> /room

综合楼 (Comprehensive building) : 15826.00 m<sup>2</sup>  
Office: 11F, 1200 m<sup>2</sup> /F; business: 2F, 1313 m<sup>2</sup> /F





## 3.6 区域分析

Regional Analysis



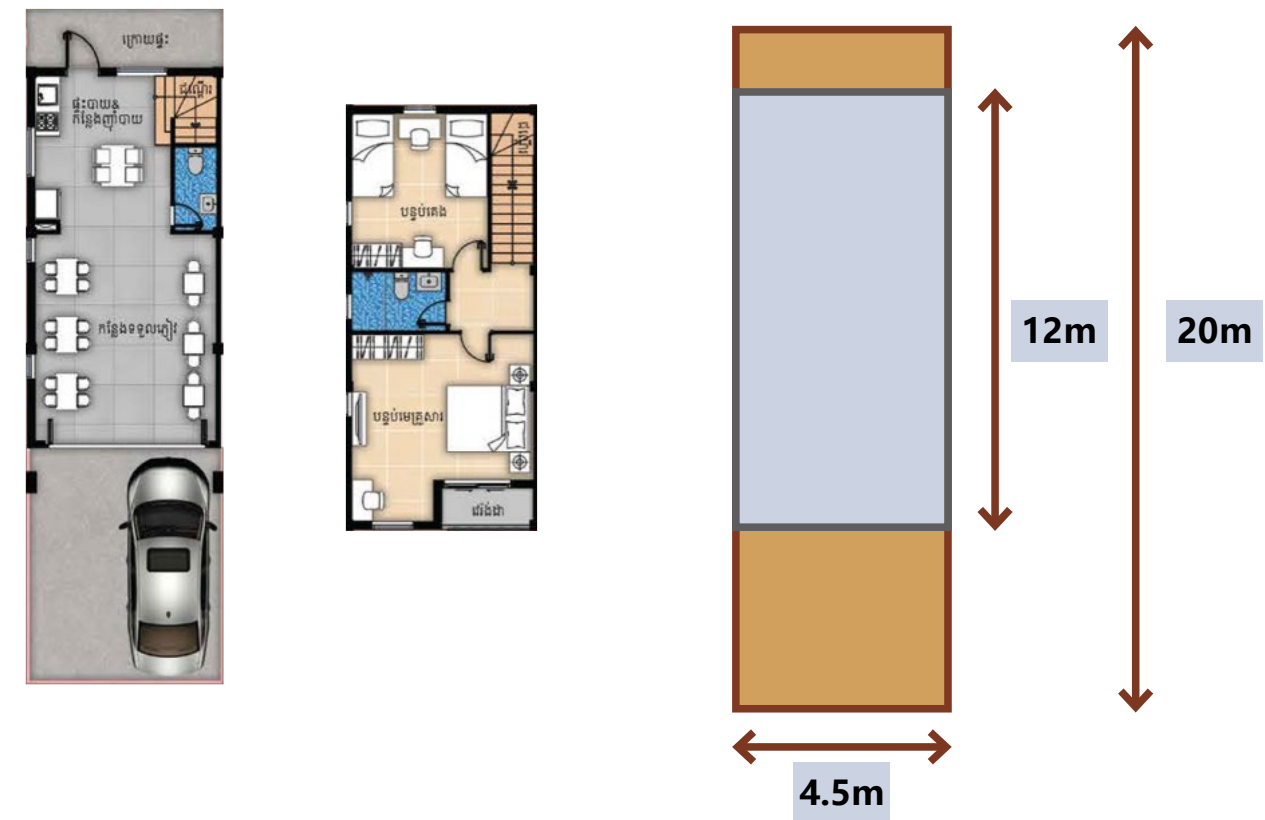


## 3.6 区域分析

### Regional Analysis

## 商住单元

Commercial and residential unit



排屋也是柬埔寨人近几十年来最为传统的住宅形式，通常一楼为商铺，二楼往上才是卧室、厕所、储物间等。

Terraced houses are also the most traditional residential form for Cambodians in recent decades. Usually the first floor is a shop, and the second floor and above are bedrooms, kitchens, toilets, storage rooms, etc.



## 3.6 区域分析

### Regional Analysis

## C2 地块

C2 plot

用地面积 (Land area) : 54271.52 m<sup>2</sup>  
总建筑面积 (Total building area) : 46688.00 m<sup>2</sup>

公园 (Park) : 8340.81 m<sup>2</sup>

商住单元 (Commercial and residential unit) :  
31680.00 m<sup>2</sup>  
160 rooms, 198 m<sup>2</sup> /room

办公楼 (Office building) : 15008.00 m<sup>2</sup>  
8F, 1876 m<sup>2</sup> /F





## 3.6 区域分析

Regional Analysis





## 3.6 区域分析

Regional Analysis





## 3.6 区域分析

Regional Analysis





## 3.6 区域分析

### Regional Analysis

## C3 地块

### C3 plot

用地面积 (Land area) : 53371.11 m<sup>2</sup>  
总建筑面积 (Total building area) : 68434.82 m<sup>2</sup>

酒店 / 公寓 (Hotel/Apartment) : 25200.00 m<sup>2</sup>  
21F, 1200 m<sup>2</sup> /F

购物中心 (Shopping Mall) : 13507.62 m<sup>2</sup>

商业街 (Commercial street) : 18600.62 m<sup>2</sup>

娱乐中心 (Entertainment Center) : 5980.58 m<sup>2</sup>

剧院 (Theater) : 5146.00 m<sup>2</sup>





## 3.6 区域分析

Regional Analysis





## 3.6 区域分析

Regional Analysis

### C4 地块

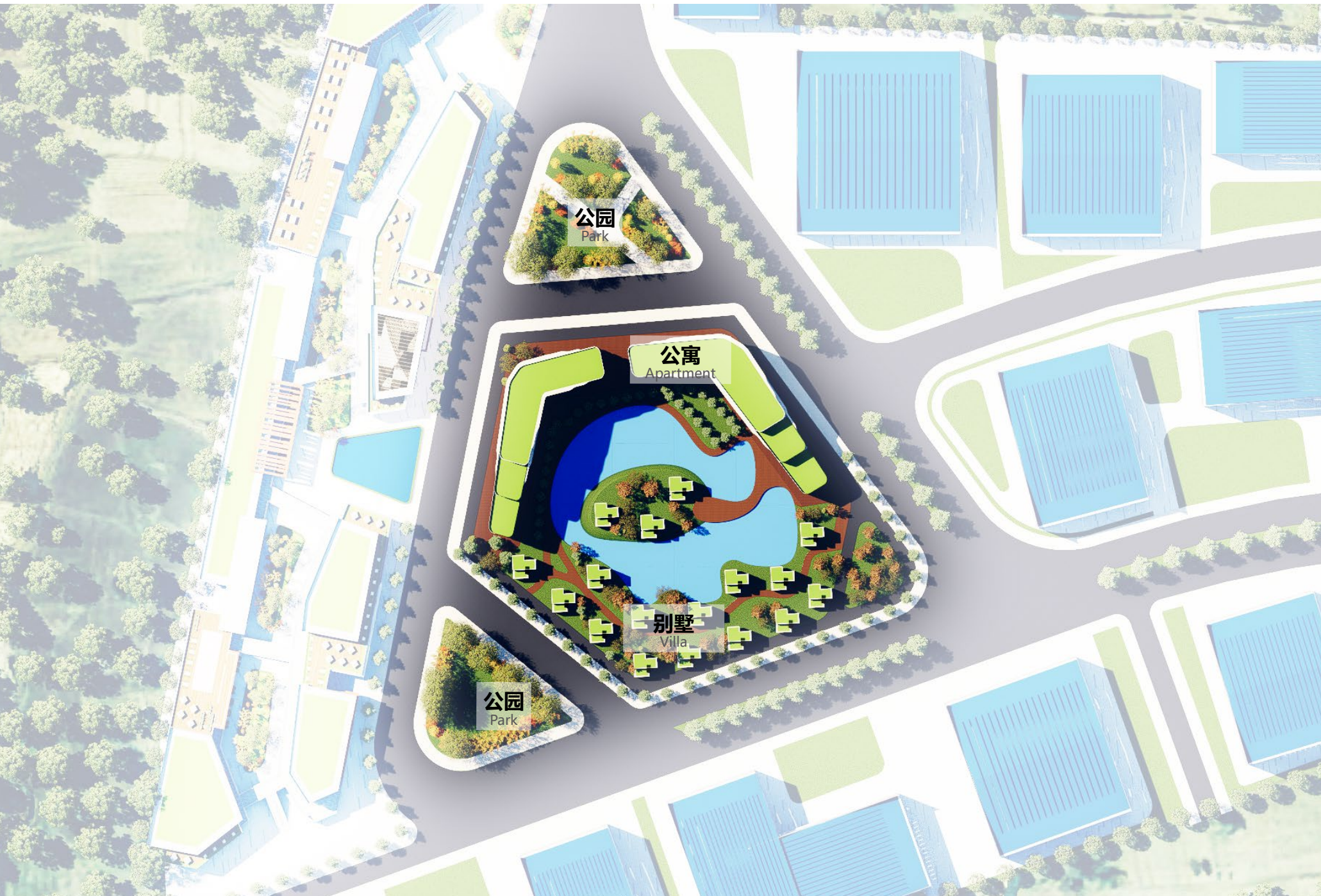
C4 plot

用地面积 (Land area) : 33727.22 m<sup>2</sup>  
总建筑面积 (Total building area) : 28724.00 m<sup>2</sup>

公园 (Park) : 5630.05 m<sup>2</sup>

别墅 (Villa) : 6800.00 m<sup>2</sup>  
9 Buildings, 400 m<sup>2</sup> /Building

公寓 (Apartment) : 21924.00 m<sup>2</sup>  
2 Buildings, 7F, 1566 m<sup>2</sup> /F, 10962 m<sup>2</sup> /Building





## 3.6 区域分析

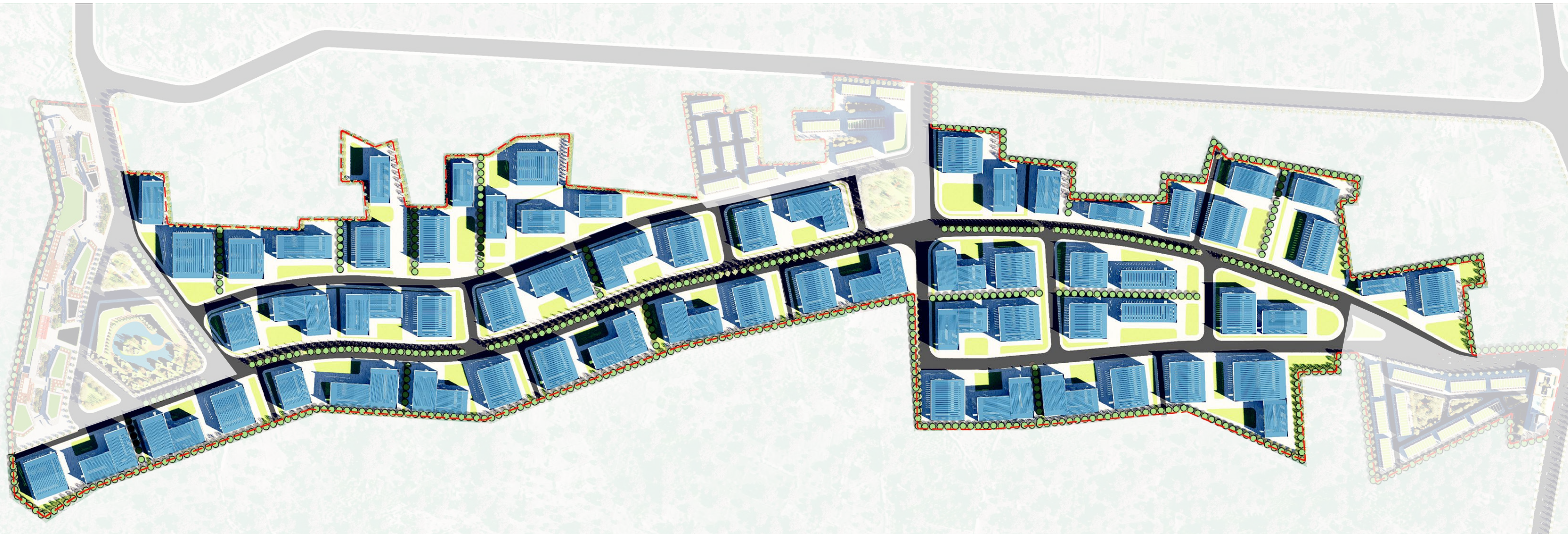
Regional Analysis





## 3.6 区域分析

### Regional Analysis



**工业区由 31 个工业单元组成。**  
(The industrial zone consists of 31 industrial units)

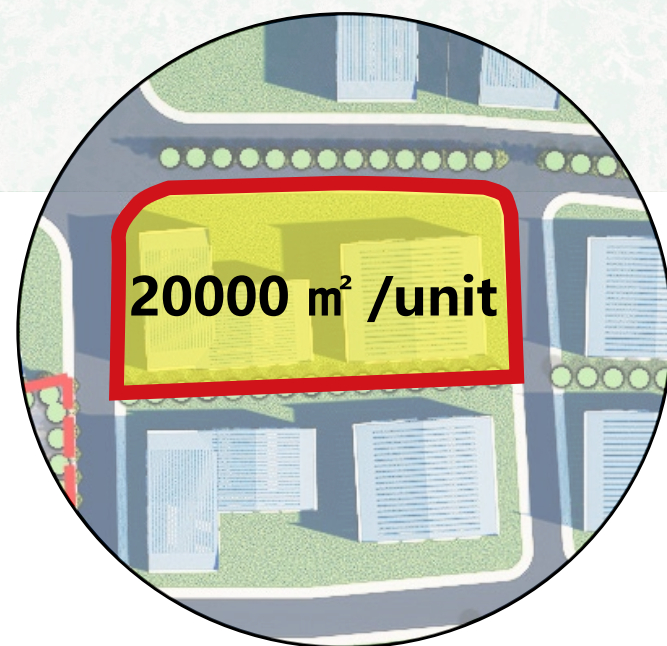
**E 地块**  
E plot

**工业区** (Industrial zone)

总用地面积 (Land area): 641478.63 m<sup>2</sup>  
总建筑面积 (Total building area): 285200.00 m<sup>2</sup>

**单个工业单元** (Industrial unit)

用地面积 (Land area): 20000.00 m<sup>2</sup>  
建筑面积 (building area): 9200.00 m<sup>2</sup>  
1F 工业面积 (Industrial building with 1 floors): 9200.00 m<sup>2</sup>  
1F size: 5200 m<sup>2</sup> / 4200 m<sup>2</sup>  
2F 工业面积 (Industrial building with 2 floors): 18400.00 m<sup>2</sup>





## 3.6 区域分析

Regional Analysis

### 厂房参考意向

Industrial plant reference  
intention







**MEKONG**  
SPECIAL ECONOMIC ZONE  
湄公河经济特区

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