លេខាធិការដ្ឋានផែនការមេតំបន់សេដ្ឋកិច្ច
ពិសេសពហុបំណងខេត្តព្រះសីហនុ

PREAH SIHANOUK PROVINCE'S MULTI-PURPOSE SPECIAL
ECONOMIC ZONE MASTER PLAN SECRETARIAT OFFICE

DOING BUSINESS
IN CAMBODIA
在柬埔寨
经营商业



UNLOCKING INVESTMENT POTENTIAL
IN PREAH SIHANOUK PROVINCE
释放西哈努克省的投资潜力

FEBRUARY 2025
2025年2月

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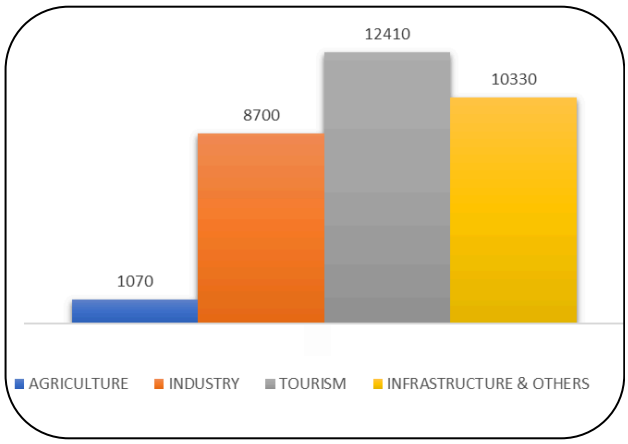
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1. CAMBODIA'S INVESTMENT LANDSCAPE

SHARE OF INVESTMENT BY SECTOR (IN MILLION USD)

(CUMULATIVE 2018-2022)







MAIN BUYERS (2022)



43.6% 19.7% 7.5% 5.7%

MAIN SUPPLIERS (2022)



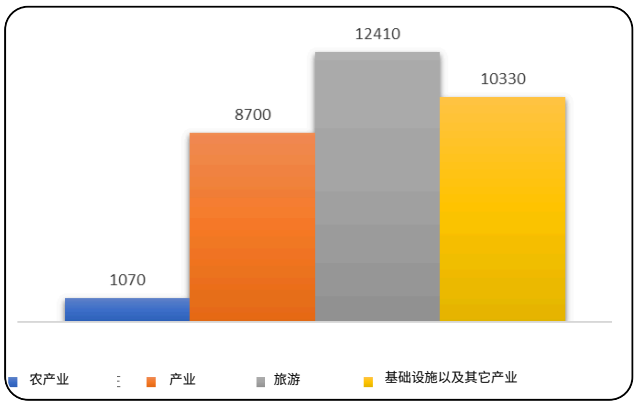
40.9% 13.2% 12.8% 10.8% 3.1%

Source: CDC's Investment Handbook, 2023

1.柬埔寨投资概述

按产业划分的投资份额（单位：百万美元）

(2018-2022年累计)







主要外贸易伙伴 (2022)



43.6% 19.7% 7.5% 5.7%

主要供应商 (2022)



40.9% 13.2% 12.8% 10.8% 3.1%

来源：柬埔寨发展理事会投资手册，2023年

2. BUSINESS REGISTRATION

To do business, you must first register your business with Ministry of Commerce (MOC) before registering for tax at General Department of Taxation (GDT) and enterprise opening at Ministry of Labor and Vocational Training (MoLVT). You can now register your business at MoC, GDT and MLVT in one go using the new IT business registration platform (also known as Single Portal).

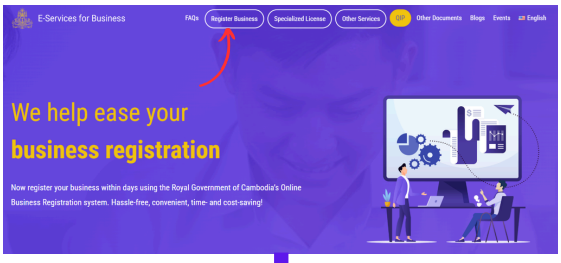
1 CREATE AN ACCOUNT ON CAMDIGIKEY

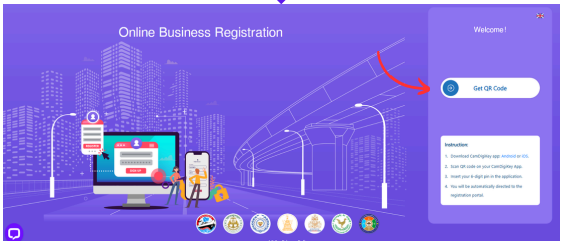
Download CamDigiKey app from App Store or Play Store and register.



2 LOG INTO SINGLE PORTAL

- Go to following website: www.registrationservices.gov.kh, and click on “Register Business”.
- Then, get QR Code and scan it with CamDigi App.







3 REGISTER YOUR BUSINESS

- Click “Register Business”.
- Choose form of enterprises that fits your enterprise best, fill out information and attach required documents.

4 SUBMIT APPLICATION

Review all information and documents and click on "Submit".



5 PAY FOR ALL SERVICES

Once directed to payment page, select one of the two payment options: ABA Pay or Credit/Debit Card Payment.



6 RECEIVE A LICENSE/CERTIFICATE

It takes up to only **8 working days** until obtaining digital licenses or certificate.

Sources: User Guide on How to Register Your Business Online 2020

For business registration, please contact Ministry of Commerce at +(855) 96 9 632 363/+(855) 88 6 083 082

2. 商业登记

要合法经营企业，您必须首先在商务部（MoC）注册您的企业，然后才能在税务局（GDT）注册您的企业并在劳工与职业培训部（MLVT）宣布您的企业开业。目前，您可以使用新的网上业务注册平台（也称为单一门户）一次性在MoC、GDT和MLVT注册您的企业。

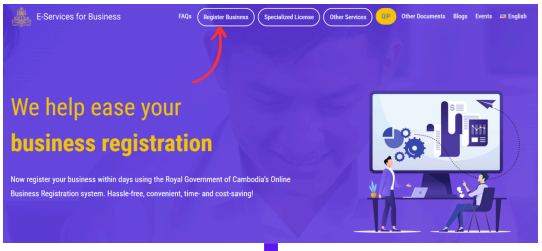
1 在CAMDIGIKEY上创建账户

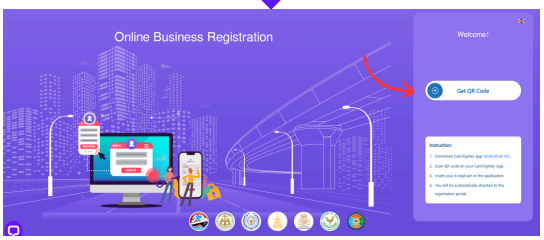
从app Store或Play Store下载CamDigiKey应用程序并注册。



2 登录到单一门户

- 请访问以下网站：www.registrationservices.gov.kh，然后点击“注册企业”。
- 然后，获取二维码并使用CamDigi应用程序扫描。





来源：2020年如何在线注册企业用户指南

3 注册您的企业



- 点击“注册企业”。
- 选择最适合您企业的形式，填写信息并附上所需文件。

4 提交申请

查看所有信息和文件，然后单击“提交”。



5 支付所有服务费用

进入付款页面后，选择两种付款方式之一：ABA 支付或信用卡/借记卡付款。



6 获得许可证/证书

您将在8个工作日之后 获得数字许可证或证书 。

为了办理商业注册，请联系商务部，电话 +(855) 96 9 632 363/+(855) 88 6 083 082。

3. BUSINESS TAXATION

TAX SYSTEM

CAMBODIA'S TAX SYSTEM IS REGULATED UNDER THE 2023 LAW ON TAXATION AND APPLIES REAL REGIME OR SELF-DECLARED REGIME FOR ALL BUSINESSES. THERE ARE THREE MAIN CATEGORIES OF BUSINESSES:

- **SMALL:** ANNUAL TURNOVER FROM **KHR 250 MILLION** TO **KHR 1 BILLION** FOR AGRICULTURAL, SERVICE AND COMMERCIAL SECTORS AND FROM **KHR 250 MILLION** TO **KHR 1.6 BILLION** FOR INDUSTRIAL SECTOR
- **MEDIUM:** ANNUAL TURNOVER FROM **KHR 1 BILLION** TO **KHR 4 BILLION** FOR AGRICULTURAL SECTOR, FROM **KHR 1 BILLION** TO **KHR 6 BILLION** FOR SERVICE AND COMMERCIAL SECTORS, AND FROM **KHR 1.6 BILLION** TO **KHR 8 BILLION** FOR INDUSTRIAL SECTOR.
- **LARGE:** ANNUAL TURNOVER ABOVE **KHR 4 BILLION** FOR AGRICULTURAL SECTOR, ABOVE **KHR 6 BILLION** FOR SERVICE AND COMMERCIAL SECTORS, AND ABOVE **KHR 8 BILLION** FOR INDUSTRIAL SECTOR.

KEY TAXES	RATE
INCOME TAX	**0%-20%**
WITHHOLDING TAX	**4%-15%**
SALARY TAX	**0%-20%**
VAT	**10%**
OTHER TAXES	
• PROPERTY TRANSFER TAX	**4%**
• TAX ON UNUSED LAND	**2%**
• IMPORT DUTY	**0, 7, 15 AND 35%**
• EXPORT DUTY	**MOSTLY 10%**

AUDITING

ORGANIZATIONS WHICH FALL UNDER ITEMS 1 TO 4 BELOW MUST SUBMIT ANNUAL FINANCIAL STATEMENTS FOR INDEPENDENT AUDITS:

1. PUBLIC ENTERPRISES;
2. PUBLIC ACCOUNTABLE ENTITIES;
3. QUALIFIED INVESTMENT PROJECTS ("QIPS"); AND
4. ENTERPRISES THAT MEET TWO OF THESE THREE CRITERIA: (A) HAVE OVER 100 EMPLOYEES; OR (B) ANNUAL TURNOVER ABOVE KHR 4 BILLION (APPROXIMATELY USD 1 MILLION); OR (C) KHR 3 BILLION (APPROXIMATELY USD 750,000) OR MORE IN TOTAL ASSETS AT THE END OF THE ACCOUNTING PERIOD.

Sources: Taxation Law 2023 and Sor Chor Nor No. 36 issued by COM in 2021 and other Taxation Regulations.

For business taxation, please contact the General Department of Taxation (GDT) at +(855) 23 266 668/+(855) 23 886 708.

3. 税务局:商业登记

税收制度

柬埔寨的税收制度依据2023年税法，对所有企业适用真实制度或自行申报制度。主要有三类业务：

- -小型：在农业、服务业和商业领域年营业额从2.5亿瑞尔至10亿瑞尔的企业。在工业领域年营业额从2.5亿瑞尔至16亿瑞尔的企业。
- -中型：农业部门年营业额从10亿瑞尔到40 亿瑞尔，服务和商业部门年营业额从10亿瑞 额到60亿瑞尔，工业部门年营业额从16亿 瑞尔到80亿瑞尔。
- -大型：在农业领域年营业额超过40亿瑞尔的企业。在服务业和商业领域年营业额超过60亿瑞尔的企业。在工业领域年营业额超过80亿瑞尔的企业。

主要税种	税率
所得税	0%-20%
预扣税	4%-15%
工资税	0%-20%
增值税	10%
其它税种	
房产转让税	4%
闲置土地税	2%
进口关税	0, 7, 15 和 35%
出口关税	主要为 10%

审计

属于以下第1至4项的企业必须提交年度财务报表进行独立审计：

1. 公共企业；
2. 公共问责实体；
3. 合格投资项目（“QIP”）,和
4. 符合上面标准中至少两个的企业必须：（A）拥有超过 100 名员工；或（B）年营业额超过40亿瑞尔（约100万美元）；或（C）会计期末总资产达到或超过30亿瑞尔（约75万美元）。

来源：2023年税法和内阁办公厅于2021年发布的Sor Chor Nor第36号以及其他税收法规。

为了办理商业税务，请联系税务局（GDT）+(855) 23 266 668/+(855) 23 886 708。

4. LAW ON INVESTMENT AND ITS SUB-DECREEE



Cambodia's New Investment Law 2021 establishes a transparent legal framework and provides generous incentives under its **Qualified Investment Project (QIP) Scheme** to attract high-quality, efficient national and foreign investments, fostering economic growth and development within the Kingdom.

Qualified Investment Project (QIP) refers to a status approved by the Council for the Development of Cambodia (CDC) or a Municipal-Provincial Investment Sub-Committee, which provides various investment incentives.

Incentivized Sectors

Business activities falling under the following main sectors, except those in Negative List*, shall qualify for investment incentives under Qualified Investment Project (QIP) Scheme.

- High-tech and digital industries
- Manufacturing and industrial development
- Agriculture and agro-Processing
- Tourism and hospitality
- SMEs in priority sectors and SME cluster development, industrial park, science Park
- Special economic zones
- Education and human capital development
- Health and wellness
- Infrastructure and logistics
- Environmental sustainability and green industries
- Other investment activities potential for socio-economic development.

*Negative List is laid out in Sub-Decree No. 139 on the Implementation of the Law on Investment.

QIP Application Procedures

APPLICATION PREPARATION 01.

Any individual or entity wishing to register an Investment Project, including Qualified Investment Project (QIP), Expanded Qualified Investment Project (EQIP) and Guaranteed Investment Project (GIP) to get access to incentives must prepare a written application based on a checklist of required documents.

SUBMISSION 02.

- Submit the completed application & required documents to the Council for the Development of Cambodia (CDC) or to a Municipal-Provincial Investment Sub-Committee (capital<$5 million).
- Application can also be made online (https://qip.cdc.gov.kh/login).

REVIEW 03.

The CDC or Municipal-Provincial Investment Sub-Committee will review the application through One Stop Service mechanism.

ISSUANCE OF REGISTRATION CERTIFICATE 04.

If the proposed Investment Project is not listed on the Negative List (as determined separately by Sub-Decree No. 139), the project will be approved and granted with Registration Certificate within 20 working days.

Source: Law on Investment 2021

For QIP registration, please contact Council for the Development of Cambodia (CDC) at +(855) 99 799 579/+(855) 98 799 579 or via email: helpdesk@cdc.gov.kh.

4. 投资法及其子法令



柬埔寨2021年新投资法建立了透明的法律框架，并在合格投资项目（QIP）计划下提供慷慨的激励措施，以吸引高质量、高效的国内外投资，促进柬埔寨国内的经济增长和发展。

QIP是指柬埔寨发展理事会（CDC）或市省级投资小组委员会批准的一项激励计划，以获得特权和激励措施，包括海关和税收激励以及投资保证等。

激励行业

除了清单*所列行业外，以下主要行业的商业活动应符合合格投资项目（QIP）的投资激励条件。

- 高科技和数字产业
- 制造业和工业发展
- 农业和农产品加工
- 旅游与酒店业
- 优先领域的中小企业以及中小企业集群发展、工业园区、科技园
- 经济特区
- 教育与人力培训
- 健康与保健
- 基础设施和物流
- 环境可持续性与绿色产业
- 其他对社会经济发展具有潜力的投资活动

*负面清单在第139号二级法令关于执行《投资法》有列出。

来源：2021年投资法

QIP 申请程序

申请准备 01.

任何希望注册投资项目的个人或实体，包括合格投资项目（QIP）、扩展合格投资项目（EQIP）和担保投资项目（GIP），以获得激励措施，必须根据所需文件清单准备书面申请

提交材料 02.

- 将完成的申请和所需文件提交给柬埔寨发展理事会（CDC）或市省级投资小组委员会。（资本<500万美元）
- 根据《投资法》（LoI），申请人可以在网上申请 (https://qip.cdc.gov.kh/login).

审查 03.

CDC或市政-省级投资小组委员会将通过一站式服务机制审查申请.

注册证书的发放 04.

如果提议的投资项目不在负面清单上（由第139号子法令单独确定），项目将在20个工作日内获得批准并授予注册证书.

为了办理合格投资项目（QIP）注册，请联系柬埔寨发展理事会（CDC）+(855) 99 799 579/+(855) 98 799 579 或通过电子邮件：helpdesk@cdc.gov.kh

QIP INCENTIVES & GUARANTEES

1. Basic Incentives

Investment activities registered as QIP are eligible to choose between 2 basic sets of incentives:

Option 1	Option 2
Income Tax exemption	**Special Depreciation**
• Exemption from 3 to 9 years • After exemption period: ◦ 25% for the first 2 years ◦ 50% for the next 2 years ◦ 75% for the last 2 years	• Deduction of capital expenditure through special depreciation • Eligibility of deducting up to 200% of specific expenses incurred for up to 9 years

More basic incentives

1. **Domestically Oriented QIP**

- Serving domestic market.
- Entitled to duty and tax exemptions for importing construction and production equipment and incentives for production inputs based on the Law on Financial Management and/or the Sub-Decree.

2. **Export Oriented QIP/Supporting Industry QIP**

- Sells products outside Cambodia/Supplies 100% of its products to export-oriented QIPs.
- Eligible for customs, special tax, and VAT exemptions on imports of construction materials, equipment, production tools, and inputs.

2. Additional Incentives

1. VAT exemption for the purchase of locally made Production Inputs for QIP.
2. Deduction of 150% from the tax base for activities falling under the following sectors:
   - Research, development and innovation;
   - Human resource development;
   - Supporting infrastructure and facilities for workers;
   - Machinery upgrade; and
   - Worker welfare.

3. Special Incentives

Sectors with high economic potential may receive special incentives based on the Law on Financial Management.

QIP GUARANTEES

01 Non-discrimination in certain cases of loss of investment

02 Non-discrimination on the basis of foreign nationality

03 No nationalisation and expropriation

04 No price control

05 Free purchase and repatriation of foreign currencies

06 Intellectual property protection

07 Right to use land

08 Miscellaneous
- Right to hire foreign employees
- Right to obtain a temporary long-term stay permit
- Right to obtain a work permit and employment book

Sources: Law on Investment 2021 and Law on Financial Management

For QIP registration, please contact Council for the Development of Cambodia (CDC) at +(855) 99 799 579/+(855) 98 799 579 or via email: helpdesk@cdc.gov.kh.

QIP激励和保证

1.基本激励

注册为QIP的投资项目有资格在两个基本激励措施之间进行选择：

第一选项

所得税豁免

- 豁免3至9年
- 豁免期后：
  - 前两年为25%
  - 接下来两年为50%
  - 最好两年为75%

第二选项

特殊折旧

- 通过特殊折旧扣除资本支出
- 在长达9年的时间内，有资格扣除高达200%的特定费用

更多基本的激励措施

1.面向国内的QIP

-国内销售。

-有权享受进口建筑和生产设备的关税和税收减免，以及《财务管理法》和/或二级法令中规定的生产投入激励措施。

2.面向出口的QIP/配套QIP产业

-在柬埔寨境外销售产品/将100%的产品供应给出口导向型合格中介机构。

-有资格享受建筑材料、设备、生产工具和投入品进口的海关、特殊税和增值税豁免。

2.额外激励

1. 对合格投资项目（QIP）购买本地生产的生产投入品予的增值税免税政策。
2. 属于以下领域的活动从税基中扣除150%：
   - 研究、开发和创新
   - 人力资源开发
   - 为工人提供的配套基础设施和其他设备；
   - 机械升级
   - 工人福利

3.特殊激励

具有高经济潜力的领域可能会获得特殊的激励措施，详见《财务管理法》。

投资担保

01 在某些投资损失的情况下不存在歧视

02 不基于外国国籍的歧视

03 无国有化和具有征用

04 无资本管制

05 免费购买和汇回外币

06 知识产权保护

07 土地使用权

08 其他
- 雇佣外籍员工的权利
- 获得临时长期居留许可的权利
- 获得工作许可证和就业簿的权利

来源：2021年投资法和财政管理法

为了办理合格投资项目（QIP）注册，请联系柬埔寨发展理事会（CDC）+(855) 99 799 579/+(855) 98 799 579。

5. Why invest in Preah Sihanouk Province?

UNLOCK NEW INDUSTRIAL OPPORTUNITIES AND TRANSFORM YOUR SUPPLY CHAINS WITH THE EVOLVING TRADING DYNAMICS OF RCEP



- New trading dynamics of RCEP
- New industrial growth opportunities driven by robust macroeconomic conditions and exciting new policy supports
- Emerging digital economy for new path-breaking opportunities

STRATEGIC LOCATION





- Cambodia's prime trading hub supported by seaport and airport access.
- Preah Sihanouk Province is one of the top priorities in Cambodia's national policies.

5. 为什么要在西哈努克省投资?

利用RCEP不断发展的贸易动态，开启新的产 业机遇，转型您的供应链



- RCEP的新贸易动态
- 强劲的宏经济条件和令人兴奋的新政策支持 推动了新的工业增长机遇
- 数字经济带来新的突破性机遇

战略位置

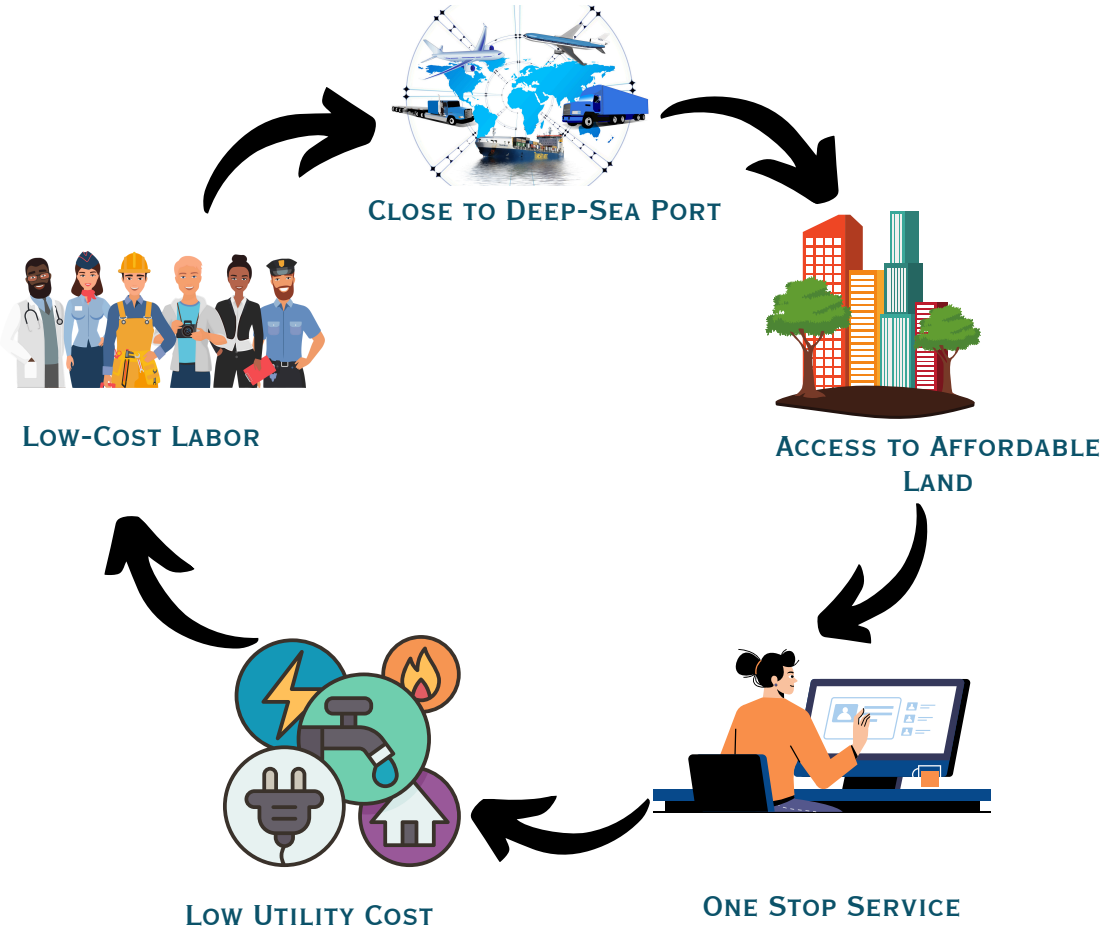




- 柬埔寨的主要贸易中心，由海港 和机场通道支持。
- 西哈努克省是柬埔寨国家政策的重点优先事项之一。

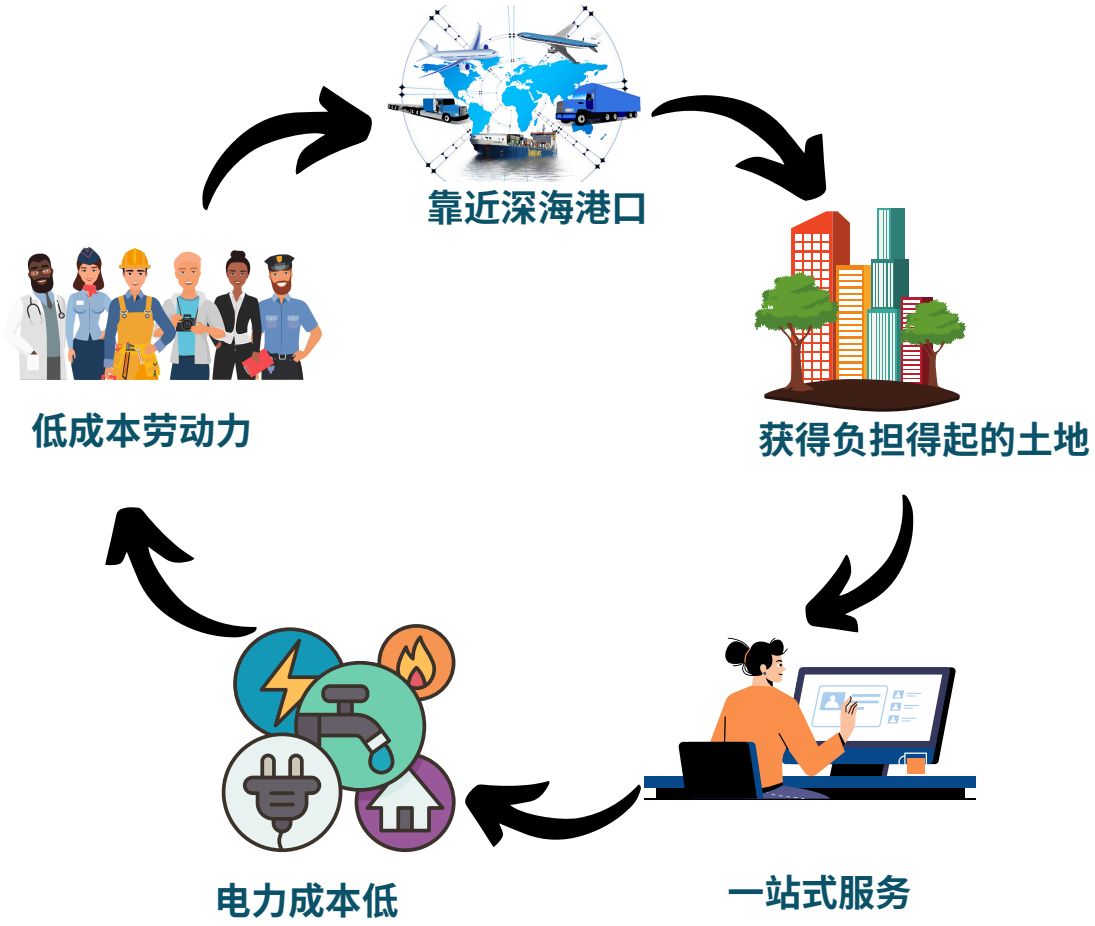
SUPPORTING BUSINESS ENVIRONMENT

Favorable Factors



支持商业环境

有利因素



COST OF DOING BUSINESS

Utility Cost

Electricity	USD 0.137/k Wh (latest updated 2024)
Water	USD 0.5/m^3
Sewage Treatment	USD 0.3/m^3

Property Cost

Land Lease	30 years	USD 55/m^2
	50 years	USD 75.m^2
Office Space	Prime Areas	1200 USD per month for 64m^2
	Secondary Areas	600 USD per month for 24-32m^2
Factory Purchase	USD 100-110/m^2	
Property Management Fee	USD 0.044/m per month (including 10% VAT)	

Labor Cost

General Worker	USD 250-350 per month

Telecom Cost*

EZECOM	USD 179/m (200Mbps)	**Mekong Net**	USD 149/m (250Mbps)	**Metfone**	USD 180/m (82Mbps)

*Price per month offered some internet service providers as of December 2024
Source: MPSEZ Secretariat's Survey in 2024.

For access to lower cost of doing business at SEZ in Preah Sihanouk province, please contact Sihanoukville Special Economic Zone (SSEZ) at +(855) 97 348 0245.

经营成本

公用事业成本

电费	0.137美元/千瓦时（2024年更新最新）
水费	0.5美元/立方米（m3）
污水处理	0.3美元/立方米

物业成本

土地租赁	30年	55美元/平方米
	50年	75美元/平方米
办公空间	优质区域	64平方米，1200美元/月
	次要区域	24-32平方米，600美元/月
工厂采购	100-110美元/平方米	
物业管理费	每月0.044美元/平方米 （含10%增值税）	

人工成本

普通工人	250-350美元/月

电信成本*

EZECOM	179美元（200Mbps）	**Mekong Net**	149美元（250Mbps）	**Metfone**	180美元（82Mbps）

*截至2024年12月，一些互联网服务提供商每月提供的价格

来源：MPSEZ秘书处2024年调查。

为了在西哈努克省的经济特区（SEZ）获得较低的经营成本，请联系西哈努克经济特区（SSEZ）+(855) 97 348 0245。

Incentive scheme

Why investing in Preah Sihanouk Province?

Standard QIP's Incentives

1. Income Tax Exemption

- Exemption period **up to 9 years**
- After then, progressive rate of total income tax is paid:
  - 25% for the first 2 years
  - 50% for the next 2 years
  - 75% for the last 2 years

2. More exemptions: Customs duty, special tax and VAT exemption for import of inputs and equipment.

+ Preah Sihanouk Province's Special Incentives*

1. Income Tax Exemption

- Exemption period for **3 years additional to QIP Incentives**

2. More exemptions: Patent tax, signboard tax and withholding tax on rental property are offered additional to QIP incentives.

3. Other special incentives for investors

Expediting customs inspections
Priviledged hospitality for investors
Facilitating application for permits and licenses and Others.

*This incentive was approved in 2025 and it is subject to government's decision for annual review.

Source: Law on Investment 2021 & Special Program to Promote Investment in Preah Sihanouk Province 2025

For more information about incentives, please contact the Secretariat Office of Special Program to Promote Investment in Preah Sihanouk Province 2025 at + (855) 012 902 200/089 726 028/016 321 010.

激励计划

为什么要投资西哈努克省？

标准QIP的激励

1. 所得税豁免

- 豁免期长达9年
- 之后，需按累进税率缴纳总所得税：
  - 前两年为25%
  - 接下来两年为50%
  - 最后两年为75%

2. 更多豁免： 进口投入品和设备的关税、特别税和增值税豁免

西哈努克省的特殊激励*

1. 所得税豁免

- QIP激励措施之外有3年豁免期

2. 更多豁免： 除QIP激励措施外，还提供专利税、招牌税和出租物业预扣税

3. 其他特殊激励措施

加快海关检查，为投资者提供优惠接待，方便申请许可证和执照等

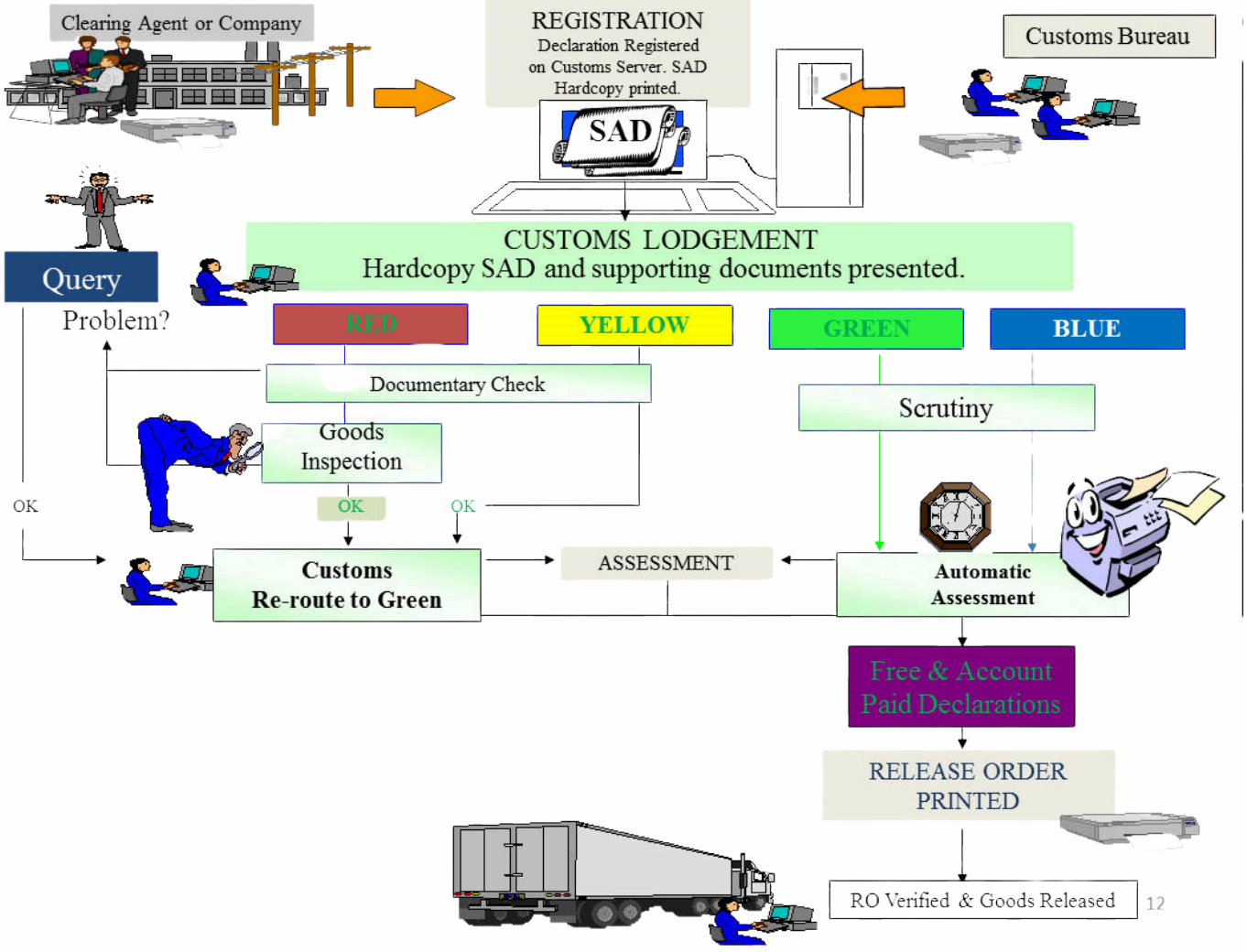
*该激励措施于 2025 年获得批准，并需接受政府年度审查

来源：2021年投资法和2025年促进西哈努克省投资的特别计划

为了获取更多关于激励措施的信息，请联系2025年西哈努克省特别投资促进计划秘书处 +(855) 012 902 200/089 726 028/016 321 010。

6. PROCEDURES FOR CUSTOMS DECLARATION

CUSTOMS DECLARATION PROCEDURES IN ASYCUDA

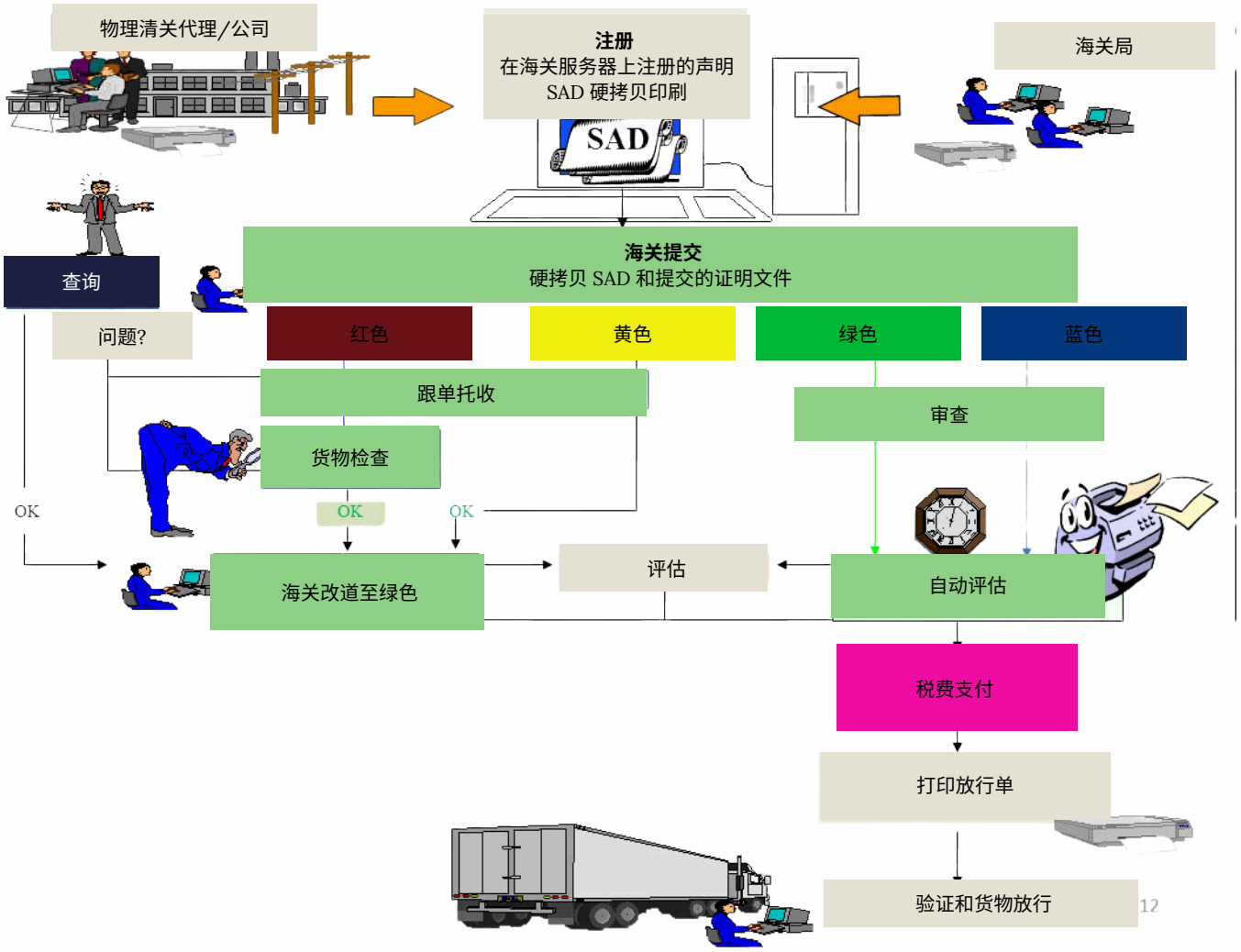


Source: General Department of Customs and Excise (GDCE)

For customs declaration procedures, please contact the General Department of Customs and Excise (GDCE) at +(855) 12 285 750/ +(855) 96 822 55 66.

6. 一般程序清关

海关数据自动化系统中的报关程序



来源：柬埔寨海关总署（GDCE）

为了办理海关申报和合格投资项目（QIP）进口手续，请联系海关和消费税总局（GDCE）+(855) 12 285 750/+(855) 96 822 55 66。

PROCEDURES FOR CUSTOMS DECLARATIONS

1 PREPARATION AND PRINTING OF CUSTOMS DECLARATION

- Input Information: The Customs Broker/Declarant enters details of the Single Administrative Document (SAD) into the ASYCUDA system.
- Verification: The system verifies the information against reference documents and allows registration if all information is complete and valid.
- Print & Submit: After registration, print and sign two copies of the SAD, attach all required documents, and submit them to the customs officer.
- Notification: The system automatically informs the Broker/Declarant about the status of the declaration.

2 LODGMENT OF THE CUSTOMS DECLARATION

- Face Vetting: A customs officer checks the hard copy of the registered SAD and accompanying documents to ensure accuracy, clarity, and completeness.
- Rejection: If requirements are not met, the officer may reject the SAD.

3 SAD PROCESSING LANES

Risk Management Assignment: The system assigns the declaration to one of the following lanes:

- Red Lane: Physical inspection and document check are required.
- Yellow Lane: Document check required before assessment.
- Green Lane: Automatic assessment and clearance, with possible post-clearance audit.
- Blue Lane: Similar to Green Lane, with specific post-clearance audit requirements.

4 QUERY DESK

- Error Handling: If there are errors or irregularities, the SAD is routed to the Query Desk, and the Broker/Declarant is notified.
- Amendments: The Broker/Declarant must meet with customs officers to address issues. If unresolved, the case is referred to higher authorities.
- Resolution: Once issues are resolved, the SAD is updated and routed to Green Lane for final processing.

5 CONTAINER SCANNING

- Scanning Process: The container is scanned, and the scanning officer compares the goods declared on the SAD with the scan results.
- Irregularities: Any discrepancies are recorded on the Inspection Act Form.

6 ASSESSMENT NOTICE

Duty Notification: Once the SAD is assessed, the system informs the Broker/Declarant of the duties, taxes, and fees payable.

7 PAYMENT AND ACCOUNTING

- Payment: Duties, taxes, and fees are paid through the National Bank of Cambodia or authorized institutions.
- Receipt: Upon payment, the customs system issues a receipt.

8 RELEASE OF GOODS

Cargo Release: After payment, the system issues a Cargo Release Note, authorizing the release of the goods from customs.

9 POST-CLEARANCE AUDIT (PCA)

PCA for Green/Blue Lanes: SADs processed under the Green and Blue lanes are subject to post-clearance audits.

Source: General Department of Customs and Excise (GDCE)

For customs declaration procedures, please contact the General Department of Customs and Excise (GDCE) at +(855) 12 285 750/ +(855) 96 822 55 66.

标准程序海关申报单

1 报关单的准备和打印

- 输入信息：报关代理/申报人将单一行政文件（SAD）的详细信息输入ASYCUDA系统。
- 验证：系统根据参考文件验证信息，如果所有信息完整有效，则允许注册。
- 打印并提交：注册后，打印并签署两份SAD，附上所有必需的文件，并将其提交给海关官员。
- 通知：系统会自动通知报关代理/申报人申报的状态。

2 提交海关申报单

- 面部审查：海关官员检查已登记的SAD和随附文件的硬拷贝，以确保准确性、清晰度和完整性。
- 拒绝：如果不符合要求，官员可以拒绝SAD。

3 SAD处理通道

风险管理分配：系统将申报分配给以下通道之一：

- 红通道：需要进行当面检查和文件检查。
- 黄通道：评估前需要进行文件检查。
- 绿通道：自动评估和清关，并可能进行清关后审计。
- 蓝通道：与绿通道类似，有特定的通关后审计要求。

4 查询台

- 面审：如果有错误或异常，SAD会被路由到查询台，并通知代理/申报人。
- 修改：代理/申报人必须与海关官员会面以解决问题。如果未解决，则将案件移交上级机关。
- 解决方案：一旦问题得到解决，SAD就会被更新并路由到绿通道进行最终处理。

5 集装箱扫描

- 扫描流程：扫描集装箱，扫描人员将SAD上申报的货物与扫描结果进行比较。
- 违规行为：任何差异都记录在检查法案表上。

6 评估通知

关税通知：一旦评估了SAD，系统就会通知代理/申报人应缴纳的关税、税款和费用。

7 付款和会计

- 付款：关税、税款和费用通过柬埔寨国家银行或授权机构支付。
- 收据：付款后，海关系统会发出收据。

8 货物放行

货物放行：付款后，系统会发出货物放行单，授权货物从海关放行。

9 清关后审计（PCA）

绿/蓝通道清关后审计：SAD在绿和蓝通道下处理需接受清关后审计。

来源：柬埔寨海关总署（GDCE）

为了办理海关申报手续，请联系海关和消费税总局（GDCE）+(855) 12 285 750/+(855) 96 822 55 66。

PROCEDURES FOR QIP IMPORT PERMIT

Import Procedure for QIP



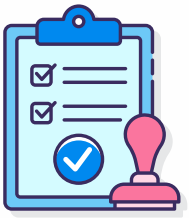
1 Apply for Master List

Investors or their representatives must apply for a Master List of goods (Production Equipment, Construction Materials, or Production Inputs) from the Council for the Development of Cambodia (CDC) or Cambodian Investment Board (CIB) to qualify for customs duty or tax exemptions.



2 Submit Master List to GDCE

Once approved by the CDC or CIB, submit the Master List to the General Department of Customs and Excise (GDCE) or through the National Single Window.



3 Apply for Customs Permit

- When importing goods listed in the Master List, apply for a Customs Permit through the National Single Window.
- Attach necessary documents, such as: Invoices, Packing lists, Transportation documents, Authorized letters and other relevant documents



4 Complete Customs Declaration

After receiving the Customs Permit, follow the standard procedure for Customs Declaration as per regulations in force to complete the import process.

Source: General Department of Customs and Excise (GDCE)

For QIP import procedures, please contact the General Department of Customs and Excise (GDCE) at +(855) 12 285 750/ +(855) 96 822 55 66.

特别程序合格投资项目（QIP）

QIP进口程序



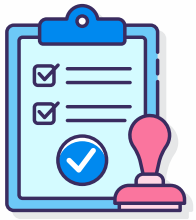
1 申请总名单

投资者或其代表必须向柬埔寨发展理事会（CDC）或柬埔寨投资委员会（CIB）申请货物（生产设备、建筑材料或生产投入）总清单，以获得关税或免税资格。



2 向海关总署提交总清单

经CDC或CIB批准后，将总清单提交给海关总署（GDCE）或通过国家单一窗口提交。



3 申请海关许可证

- 进口总清单所列货物时，通过国家单一窗口申请海关许可证。
- 附上必要的文件，如：发票、装箱单、运输文件、授权书和其他相关文件



4 完成海关申报

收到《海关许可证》后，按照现行规定按照标准报关程序完成进口流程。

来源：2021年投资法

为了办理合格投资项目（QIP）进口手续，请联系海关和消费税总局（GDCE）+(855) 12 285 750/+(855) 96 822 55 66。

7. WHAT IS CERTIFICATE OF ORIGIN (CO)?

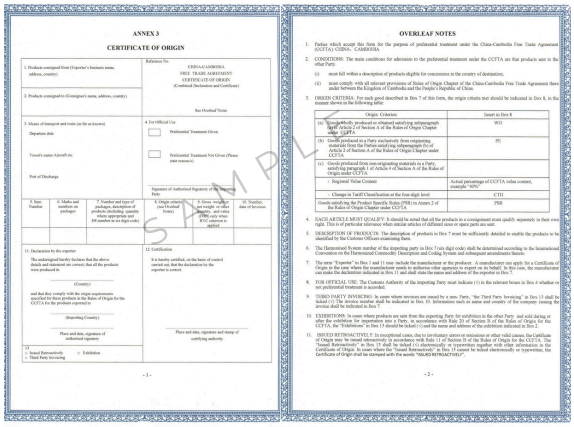


What is Certificate of Origin (CO)?

A Certificate of Origin (C/O) is an official document that verifies where a product was made or originated from.

Types of CO:

1. Non-Preferential Tariff: **Form N**
2. General System of Preferences (LDC and LLDC): **Form A**
3. Country-Specific Preferences: **Other Forms** depending on countries.



How much do I pay for a CO?



FOR GARMENT PRODUCTS OVER 2,000 PIECES OR FOOTWEAR OVER 200 PAIRS:

- Form N: 142,000 KHR
- Form A: 216,000 KHR
- Other Forms: 216,000 KHR



FOR GARMENT PRODUCTS UNDER 2,000 PIECES OR FOOTWEAR UNDER 200 PAIRS:

- Form N: 67,000 KHR
- Form A: 86,000 KHR
- Other Forms: 86,000 KHR



FOR RICE, AGRICULTURAL PRODUCTS, AND HANDICRAFTS

FREE

Source: Exporters' Operations Guide.

For application for Certificate of Origin (CO), please contact the Ministry of Commerce (MOC) at +(855) 12 948 484/+(855) 12 969 676/ +(855) 12 886 676.

7.什么是原产地证书（CO）？



什么是原产地证书（CO）？

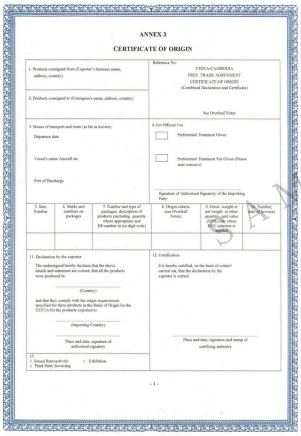
原产地证书（C/O）是一种官方文件，用于验证产品的制造地点或原产地。

CO类型：

1.-非优惠关税：表格 N

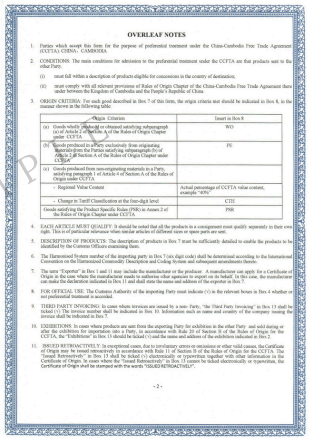
2.-一般优惠制度（最不发达国家和内陆发展中国家）：表格A

3.-国家特定优惠：其他形式取决于国家



ANNEX 3

CERTIFICATE OF ORIGIN



OVERLEAF NOTES

CO 要付多少钱？



对于2000件以上的服装产品或200双以上的鞋类：

- 表格N:142,000瑞尔
- 表格A:2,160,000瑞尔
- 其他表格：216,000瑞尔



大米、农产品和手工艺品

免费



对于2000件以下的服装产品或200双以下的鞋类：

- 表格N:67,000瑞尔
- 表格A:860,00瑞尔
- 其他形式：86,000瑞尔

来源：出口商操作指南

为了申请原产地证书（CO），请联系商务部（MOC）+(855) 12 948 484/+(855) 12 969 676/+(855) 12 886 676。

HOW TO APPLY FOR A CO ONLINE?

1 Create an Account

Register or sign up an account as an exporter or manufacturer with the Ministry of Commerce (MOC)'s online platform for Certificates of Origin (CO Automation System) or via:

https://co.moc.gov.kh/Account/Register



2 Prepare Documents

Have all necessary documents ready, such as invoices, packing lists, and shipping documents (e.g., Bill of Lading)



3 Submit Application and Make Payment

1. Log in to the CO Automation System, complete the CO application form, and provide product details and the destination country.
2. Application will be reviewed by the MOC. The system automatically notifies the status via email.
3. Once approved, pay the required fees using the available online payment methods.

4 Receive Certificate of Origin

1. After payment, your Certificate of Origin will be issued.
2. You can download and print it for use in your export transactions.

For more information, visit: https://co.moc.gov.kh/FAQ

For application for Certificate of Origin (CO), please contact the Ministry of Commerce (MOC) at +(855) 12 948 484/+(855) 12 969 676/ +(855) 12 886 676.



更多信息请访问： https://co.moc.gov.kh/FAQ

为了申请原产地证书（CO），请联系商务部（MOC）+(855) 12 948 484/+(855) 12 969 676/+(855) 12 886 676。

Appendix

List of Contacts

1. For QIP registration, please contact Council for the Development of Cambodia (CDC):

Address: Government Palace, Sisowath Quay, Wat Phnom, Phnom Penh, Cambodia
Phone: +(855) 99 799 579/+(855) 98 799 579 or **Email:** helpdesk@cdc.gov.kh
Website: https://cdc.gov.kh/

2. For customs declaration and QIP import procedures, please contact the General Department of Customs and Excise (GDCE):

Address: N°: 6-8, Preah Norodom Blvd., Sangkat Phsar Thmei I, Khan Daun Penh, Phnom Penh, Cambodia.
Phone: +(855) 12 285 750/+(855) 96 822 55 66
Website: https://customs.gov.kh/en

3. For business taxation, please contact the General Department of Taxation (GDT):

Address: Corner Russian Federation & Mao Tsetong Blvd. Sangkat Toek La ak I, Khan Tuol Kork, Phnom Penh
Phone: +(855) 23 266 668/+(855) 23 886 708
Website: https://www.tax.gov.kh/en/

4. For business registration and application for Certificate of Origin (CO), please contact the Ministry of Commerce (MOC):

Address: Lot 19-61, MoC Road (113B Road), Turn in from Russian Blvd, Phum Teuk Thla, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh, Kingdom of Cambodia
Phone: +(855) 96 9 632 363/+(855) 88 6 083 082 (Business Registration)
+(855) 12 948 484/+(855) 12 969 676/+(855) 12 886 676 (Certificate of Origin)
Website: https://www.moc.gov.kh/

5. For Investment Special Incentive in Preah Sihanouk province, please contact the Secretariat Office of Special Program to Promote Investment in Preah Sihanouk Province 2025:

Address: 10th Floor, Business Development Center, OCIC Blvd, Sangkat Chroy Chongvar, Khan Chroy Chongvar, Phnom Penh
Phone: +(855) 012 902 200/089 726 028/016 321 010.

6. For access to lower cost of doing business at SEZ, please contact Sihanoukville Special Economic Zone (SSEZ):

Address: No.4 National Road 212km, Prey Nob District, Preah Sihanouk, Cambodia
Phone: +(855) 97 348 0245
Website: http://www.ssez.com/en/index.asp

附录

联系人名单

1. 为了办理合格投资项目（QIP）注册，请联系柬埔寨发展理事会（CDC）：

地址：政府宫, 西索瓦码头, 塔山分区, 金边市, 柬埔寨
电话：+(855) 99 799 579/+(855) 98 799 579
网站：https://cdc.gov.kh/

2. 为了办理海关申报和合格投资项目（QIP）进口手续，请联系海关和消费税总局（GDCE）：

地址：6-8号，诺罗敦圣剑大道，新街市1分区，隆边区，金边，柬埔寨
电话：+(855) 12 285 750/+(855) 96 822 55 66
网站：https://customs.gov.kh/en

3. 为了办理商业税务，请联系税务局（GDT）：

地址：俄罗斯联邦和毛泽东大道交汇处, 德洛呵1分区, 堆谷区, 金边，柬埔寨
电话：+(855) 23 266 668/+(855) 23 886 708
网站：https://www.tax.gov.kh/en/

4. 为了办理商业注册和申请原产地证书（CO），请联系商务部（MOC）：

地址： 113B 号路, 从俄罗斯大道转入, 德他拉村, 德他拉分区, 森速区, 金边, 柬埔寨
电话：+(855) 96 9 632 363/+(855) 88 6 083 082 (商业登记)
+(855) 12 948 484/+(855) 12 969 676/+(855) 12 886 676 (原产地证书)
网站：https://www.moc.gov.kh/

5. 为了获取更多关于激励措施的信息，请联系2025年西哈努克省特别投资促进计划秘书处。：

地址: 柬埔寨金边市水净华区水净华分区，OCIC大道，商务发展中心大厦21层
电话：+(855) 012 902 200/089 726 028/016 321 010

6. 为了在西哈努克省的经济特区（SEZ）获得较低的经营成本，请联系西哈努克经济特区（SSEZ）：

地址：普雷诺区4号国道212公里，西哈努克省，柬埔寨
电话：+(855) 97 348 0245
网站：http://www.ssez.com/en/index.asp





លេខាធិការដ្ឋានផែនការមេតំបន់សេដ្ឋកិច្ចពិសេសពហុបំណងខេត្តព្រះសីហនុ

PREAH SIHANOUK PROVINCE'S MULTI-PURPOSE SPECIAL ECONOMIC ZONE MASTER PLAN SECRETARIAT OFFICE

PREPARED BY:
准备者：

PREAH SIHANOUK PROVINCE'S MULTI-PURPOSE SPECIAL ECONOMIC ZONE MASTER PLAN SECRETARIAT OFFICE
西哈努克省多功能经济特区总体规划秘书处

10th Floor, Business Development Center,
OCIC Blvd, Sangkat Chroy Chongvar,
Khan Chroy Chongvar, Phnom Penh

(+855) 95 506 691 (KH, EN & CN)
(+855) 17 701 710 (KH & EN)

INFO@MPSEZ.GOV.KH

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