

Incoterms® 2010



RULES FOR ANY MODE OR MODES OF TRANSPORT						
Clausels	Denotation / ... Place of delivery	Transport insurance	Export declaration	Import declaration	Risk management from seller to buyer	Cost management from seller to buyer
EXW (ex works)	ex works / ... named place of delivery; <i>also warehouse etc.</i>	none duty	buyer	buyer	place of delivery	place of delivery
FCA (free carrier)	free carrier / ... named place of delivery; <i>Transfer to carrier; buyer pays main transport</i>	none duty	seller	buyer	place of delivery	place of delivery
CPT (carriage paid to)	carriage paid / ... named place of delivery; <i>place of transfer to first carrier; seller pays main transport</i>	none duty	seller	buyer	place of delivery (transfer to first carrier)	destination
CIP (carriage and insurance paid to)	carriage insurance paid / ... named place of delivery; <i>place of transfer to first carrier; seller pays main transport</i>	seller - minimum amount of coverage - from buy price +10% = 110%	seller	buyer	place of delivery (transfer to first carrier)	destination
DAT (delivered at terminal)	delivered terminal / ... named terminal at port/place of destination; <i>seller pays main transport</i>	none duty	seller	buyer	terminal / port/place of destination (product discharged)	terminal / port/place of destination (product discharged)
DAP (delivered at place)	delivered to named destination; <i>seller pays main transport</i>	none duty	seller	buyer	port/place of destination (product ready for discharge)	port/place of destination (product ready for discharge)
DDP (delivered duty paid)	delivered and duty paid / ... destination; <i>declared, taxes paid</i>	none duty	seller	buyer	port/place of destination (product ready for discharge)	port/place of destination (product ready for discharge)

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RULES FOR SEA AND INLAND WATERWAY TRANSPORT						
Clausels	Denotation / ... Place of delivery	Transport insurance	Export declaration	Import declaration	Risk managemant from seeler to buyer	Cost management from seller to buyer
FAS (free alongside ship)	free alongside ship / ... named port of shipment; <i>buyer pays main transport</i>	none duty	seller	buyer	port of shipment	port of shipment
FOB (free on board)	free on board / ... named port of shipment; product will be delivered on board; <i>buyer pays main transport</i>	none duty	seller	buyer	delivery on board	delivery on board
CFR (cost and freight)	cost and freight / ... named port of shipment; <i>product will be delivered on board; seller pays main transport</i>	none duty	seller	buyer	delivery on board	postof shipment
CIF (cost insurance and freight)	costs, insurance and freight / ... named port of shipment; product will be delivered on board; <i>seller pays manin transport</i>	seller - minimum amount of coverage - from buy price +10% = 110%	seller	buyer	delivery on board	postof shipment

