

INCOTERMS® 2010

RULES FOR ANY MODE(S) OF TRANSPORT			TERMS											
			Cargo Loading at Seller's Premises	Export Customs Clearance	Origin Terminal Charges	Loading on Carriage	Carriage Charges	Cargo Insurance	Destination Terminal Charges	Import Customs Clearance	Duty, Customs Fees, Taxes	Delivery to Buyer Destination	Delivering Carrier Unloading	
			Who Pay?	Who Pay?	Who Pay?	Who Pay?	Who Pay?	Who Pay?	Who Pay?	Who Pay?	Who Pay?	Who Pay?	Who Pay?	
EXW	Ex Works	Named place of delivery	Buyer	Buyer ②	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Free Carrier	Named place of delivery	Seller ①	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Carriage Paid To	Named place of destination	Seller	Seller	Seller	Seller	Seller	Seller/Buyer ④	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
CIP	Carriage & Insurance Paid To	Named place of destination	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
DAT	Delivered at Terminal	Named terminal at port or place of destination	Seller	Seller	Seller	Seller	Seller	Seller/Buyer ④	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
DAP	Delivered at Place	Named place of destination	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Seller	Buyer	Buyer
DDP	Delivered Duty Paid	Named place of destination	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller ⑤	Seller	Seller	Seller
RULES FOR SEA AND INLAND WATERWAY TRANSPORT			Cargo Loading at Seller's Premises	Export Customs Clearance	Origin Terminal Charges	Loading on Carriage	Carriage Charges	Cargo Insurance	Destination Terminal Charges	Import Customs Clearance	Duty, Customs Fees, Taxes	Delivery to Buyer Destination	Delivering Carrier Unloading	
FAS	Free Alongside Ship	Named port of shipment	Seller	Seller	Seller ③	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FOB	Free On Board	Named port of shipment	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CFR	Cost & Freight	Named port of destination	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIF	Cost Insurance & Freight	Named port of destination	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer

Remark:

- ① Seller is responsible for loading charges, if the terms state FCA at seller's facility.
- ② Where applicable, the seller must provide the buyer, at the buyers request, risk and expense, assistance in obtaining any export licence, or other official authorization necessary for security clearance of the goods.
- ③ Origin terminal charge until ships hook.
- ④ Incoterms ® 2010 does not obligate the buyer nor the seller to insure the goods, therefore this issue should be addressed elsewhere in the sales contract.
- ⑤ Good and service (GST) and Value Added Tax (VAT) are excluded.

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