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WORLD TRADE PRESS
ILLUSTRATED GUIDE TO
INCOTERMS 2010 RULES

	Seller/Exporter Not Loaded	Export Formalities and Fees	Pre-Carriage Not Unloaded	Delivery at Named Place Unloaded	Ready for Loading Alongside Ship or Vessel	Loaded on Board Ship	Main Carriage by Air, Road, Rail or Ocean	On Board Ship or Vessel	Discharge at Port of Arrival	Delivery at Terminal Unloaded	Onward Carriage Not Unloaded	Import Formalities and Duties	Buyer/Importer Unloaded
Rules for Shipment by Air, Road, Rail, Sea or Multimodal													
EXW EX WORKS (...named place of delivery)	Carriage			Loading and carriage of the goods from the "named place of delivery" are arranged by the BUYER									
	Risks			Risk transfers from SELLER to BUYER when the goods are made available to BUYER at SELLER's "named place of delivery," not loaded									
	Costs			Costs transfer from SELLER to BUYER when the goods are made available to BUYER at SELLER's "named place of delivery," not loaded									
FCA Free CARRIER (...named place of delivery)	Carriage		Carriage	is arranged by the BUYER or by the SELLER on behalf of the BUYER									
	Risks		Risk transfers	from the SELLER to the BUYER when the goods have been delivered to the CARRIER at the "named place of delivery"									
	Costs		Costs transfer	from the SELLER to the BUYER when the goods have been delivered to the CARRIER at the "named place of delivery"									
CPT Carriage Paid To (...named place of destination)	Carriage			Carriage of the goods to the "named place of destination" is arranged by the SELLER									
	Risks		Risk transfers from the SELLER	to the BUYER when the goods have been delivered to the (first) CARRIER									
	Costs			Costs transfer from the SELLER to the BUYER at the "named place of destination"									
CIP Carriage and Insurance Paid to (...named place of destination)	Carriage			Carriage of the goods and insurance to the "named place of destination" are arranged by the SELLER									
	Risks		Risk transfers from the SELLER	to the BUYER when the goods have been delivered to the (first) CARRIER									
	Costs			Costs transfer from the SELLER to the BUYER at the "named place of destination"									
DAT Delivered at Terminal (...named place at port or place of destination)	Carriage			Carriage of the goods to the "named terminal at port of destination," unloaded, is arranged by the SELLER									
	Risks			Risk transfers from the SELLER to the BUYER when the goods are made available to the BUYER at the "named terminal at port or place								of destination," unloaded	
	Costs			Costs transfers from the SELLER to the BUYER when the goods are made available to the BUYER at the "named terminal at port or place								of destination," unloaded	
DAP Delivered at Place (...named place of destination)	Carriage			Carriage of the goods to the "named place of destination," ready for unloading, is arranged by the SELLER									
	Risks			Risk transfers from the SELLER to the BUYER when the goods are made available, ready for unloading at the "named place of destination"									
	Costs			Costs transfers from the SELLER to the BUYER when the goods are made available, ready for unloading at the "named place of destination"									
DDP Delivery Duty Paid (...named place of destination)	Carriage			Carriage of the goods to the "named place of destination," ready for unloading, is arranged by the SELLER									
	Risks			Risk transfers from the SELLER to the BUYER when the goods are made available, ready for unloading at the "named place of destination"									
	Costs			Costs transfers from the SELLER to the BUYER when the goods are made available, ready for unloading, cleared for import, at the "named place of destination"									
Rules for Shipment by Sea and Inland Waterway Only													
FAS Free Alongside Ship (...named port of shipment)	Carriage		Pre-carriage of the goods is arranged by the SELLER				Main carriage of the goods is arranged by the BUYER						
	Risks		Risk transfers from the SELLER				to the BUYER when the goods have been placed alongside the ship at the "named port of shipment"						
	Costs		Costs transfer from the SELLER				to the BUYER when the goods have been placed alongside the ship at the "named port of shipment"						
FOB Free On Board (...named port of shipment)	Carriage		Pre-carriage of the goods is arranged by the SELLER				Main carriage of the goods is arranged by the BUYER						
	Risks		Risk transfers from the SELLER to the BUYER				when the goods are loaded on board the ship at the "named port of shipment"						
	Costs		Costs transfer from the SELLER to the BUYER				when the goods are loaded on board the ship at the "named port of shipment"						
CFR Cost and Freight (...named port of shipment)	Carriage		Carriage of the goods to the "named port of destination" is arranged by the SELLER						Onward carriage is arranged by the BUYER				
	Risks		Risk transfers from the SELLER to the BUYER when the goods are loaded						on board the ship at the "named port of shipment" (not destination)				
	Costs		Costs transfer from the SELLER to the BUYER upon delivery of the goods,						not unloaded, at the "named port of destination"				
CIF Cost, Insurance and Freight (...named port of destination)	Carriage		Carriage of the goods and insurance to the "named port of destination" is arranged by the SELLER						Onward carriage is arranged by the BUYER				
	Risks		Risk transfers from the SELLER to the BUYER when the goods are loaded						on board the ship at the "named port of shipment" (not destination)				
	Costs		Costs transfer from the SELLER to the BUYER upon delivery of the goods,						not unloaded, at the "named port of destination"				