



Risks

The possibility that an event may occur which could cause loss of or damage to the goods is a "risk". Buyers and / or sellers can protect themselves against risks by transport-insurance.



Costs

Covers all costs except costs of documents. Sales and purchase contracts should clearly state which costs on transfer of the goods are for account of buyer and / or seller.

Remark: For detailed explanation reference is made to ICC publication INCOTERMS 2010

| | Rules for any mode of transport | | | | | | | Rules for Sea and Inland waterway transport | | | |
|-------------------------|---------------------------------|---------------------|-------------------------|----------------------------------|------------------------------|---------------------------|----------------------------|---|----------------------|-----------------------|----------------------------------|
| Incoterm & Services | EXW Ex Works | FCA Free Carrier | CPT Carriage Paid to | CIP Carriage & Insurance Paid | DAT Delivered at Terminal | DAP Delivered at place | DDP Delivered Duty Paid | FAS Free alongside Ship | FOB Free on Board | CFR Cost & Freight | CIF Cost, Insurance & Freight |
| | Responsible Party | Responsible Party | Responsible Party | Responsible Party | Responsible Party | Responsible Party | Responsible Party | Responsible Party | Responsible Party | Responsible Party | Responsible Party |
| Packing | Buyer/ Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading Charges | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Inland Freight | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Terminal Charges | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Insurance | TBD | TBD | TBD | Seller | TBD | TBD | TBD | TBD | TBD | TBD | Seller |
| Loading on Vessel | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Seller | Seller | Seller |
| Freight | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer | Seller | Seller |
| Arrival charges | Buyer | Buyer | Buyer/Seller | Buyer/Seller | Seller | Seller | Seller | Buyer | Buyer | Buyer | Buyer |
| Duty & Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| Clearance | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer/Seller | Seller | Buyer | Buyer | Buyer | Buyer |
| Delivery to Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Buyer | Buyer | Buyer | Buyer |