



Incoterms® 2010

Incoterms® 2010 is the International Chamber of Commerce (ICC) official rules for the interpretation of trade rules. This page depicts the sharing of risk and cost between seller and buyer.

	Seller's location	Export clearance	Loading at seller's place	Pre transportation	Transshipment at terminal	Loading of goods	Insurance	Main transport	Unloading of goods	Transshipment at terminal	After transport	Import clearance	Unloading at buyer's location
EXW - Ex Works (Specify the location)	S	B	B	B	B	B	B	B	B	B	B	B	B
RISK	S	B	B	B	B	B	B	B	B	B	B	B	B
COST	S	B	B	B	B	B	B	B	B	B	B	B	B
All modes of transport (Air, Road, Sea, Rail)													
FCA - Free Carrier (Specify the location)	S	S	S	S/B	B	B	B	B	B	B	B	B	B
RISK	S	S	S	S/B	B	B	B	B	B	B	B	B	B
COST	S	S	S	S/B	B	B	B	B	B	B	B	B	B
All modes of transport (Air, Road, Sea, Rail)													
FAS - Free Alongside Ship (Specify Port/location)	S	S	S	S	S	B	B	B	B	B	B	B	B
RISK	S	S	S	S	S	B	B	B	B	B	B	B	B
COST	S	S	S	S	S	B	B	B	B	B	B	B	B
Only Ocean Freight													
FOB - Free On Board (Specify loading Port/location)	S	S	S	S	S	S	B	B	B	B	B	B	B
RISK	S	S	S	S	S	S	B	B	B	B	B	B	B
COST	S	S	S	S	S	S	B	B	B	B	B	B	B
Only Ocean Freight													
CFR - Cost and Freight (Specify destination Port)	S	S	S	S	S	S	B	B	B	B	B	B	B
RISK	S	S	S	S	S	S	B	B	B	B	B	B	B
COST	S	S	S	S	S	S	B	S	S	B	B	B	B
Only Ocean Freight													
CIF - Cost, Insurance, Freight (Specify destination Port)	S	S	S	S	S	S	S	B	B	B	B	B	B
RISK	S	S	S	S	S	S	S	B	B	B	B	B	B
COST	S	S	S	S	S	S	S	S	S	B	B	B	B
Only Ocean Freight													
CPT - Carriage Paid To (Specify the destination)	S	S	S	S	S	S	B	B	B	B	B	B	B
RISK	S	S	S	S	S	S	B	B	B	B	B	B	B
COST	S	S	S	S	S	S	B	S	S	B	B	B	B
All modes of transport (Air, Road, Sea, Rail)													
CIP - Carriage and Insurance Paid to (Specify the destination)	S	S	S	S	S	S	S	B	B	B	B	B	B
RISK	S	S	S	S	S	S	S	B	B	B	B	B	B
COST	S	S	S	S	S	S	S	S	S	B	B	B	B
All modes of transport (Air, Road, Sea, Rail)													
DAT - Delivered At Terminal (Specify terminal/location)	S	S	S	S	S	S	S	S	S	B	B	B	B
RISK	S	S	S	S	S	S	S	S	S	B	B	B	B
COST	S	S	S	S	S	S	S	S	S	B	B	B	B
All modes of transport (Air, Road, Sea, Rail)													
DAP - Delivered At Place (Specify location)	S	S	S	S	S	S	S	S	S	S	S/B	B	B
RISK	S	S	S	S	S	S	S	S	S	S	S/B	B	B
COST	S	S	S	S	S	S	S	S	S	S	S/B	B	B
All modes of transport (Air, Road, Sea, Rail)													
DDP - Delivered Duty Paid (Specify location)	S	S	S	S	S	S	S	S	S	S	S	S	B
RISK	S	S	S	S	S	S	S	S	S	S	S	S	B
COST	S	S	S	S	S	S	S	S	S	S	S	S	B
All modes of transport (Air, Road, Sea, Rail)													

Note: The above are indicative and not a full illustration of the cost and risk sharing between buyers and sellers when Incoterms® 2010 is used.