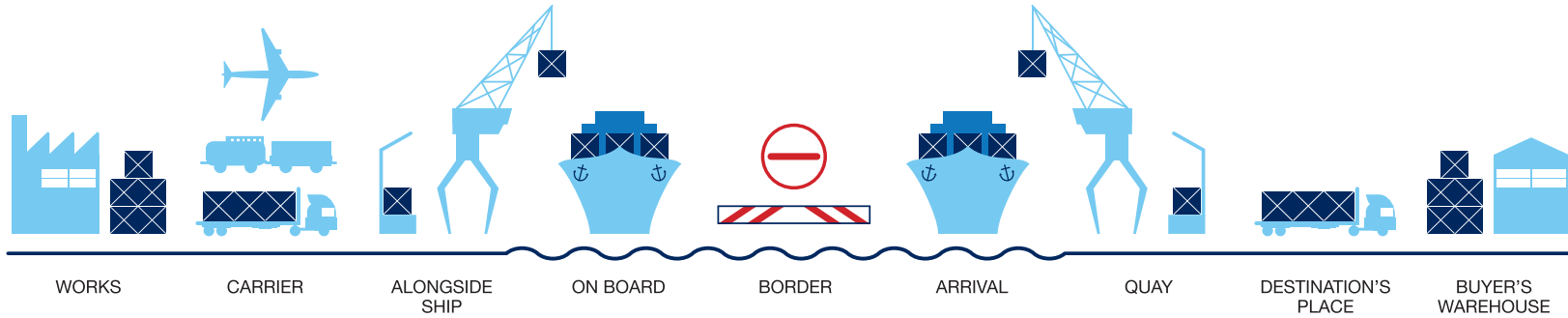


Incoterms® 2010

by the International Chamber of Commerce (ICC)



| | WORKS | CARRIER | ALONGSIDE SHIP | ON BOARD | BORDER | ARRIVAL | QUAY | DESTINATION'S PLACE | BUYER'S WAREHOUSE |
|------------|-------|---------|----------------|----------|--------|---------|------|---------------------|-------------------|
| EXV | | | | | | | | | D d |
| FCA | (T) D | | | | | | | | d |
| FAS | D | | | | | | | | d |
| FOB | D | | | | | | | | d |
| CFR | T D | | | | | | | | d |
| CIF | T A D | | | | | | | | d |
| CPT | T D | | | | | | | | d |
| CIP | T A D | | | | | | | | d |
| DAT | T D | | | | | | | | d |
| DAP | T D | | | | | | | | d |
| DDP | T D d | | | | | | | | d |

SELLER'S OBLIGATIONS
EXPENSES AND RISKS

BUYER'S OBLIGATIONS
EXPENSES AND RISKS

- T** Specifies the obligation to stipulate the freight contract.
- (T)** Specifies the power to stipulate the freight contract.
- A** Specifies the obligation to stipulate the insurance contract.
- D** Export Clearance
- d** Import Clearance

Incoterms® 2010 Rules

Chart of Responsibility



| | Any Transport Mode | | Sea/Inland Waterway Transport | | | | Any Transport Mode | | | | |
|-------------------------------------|--------------------|---------------------|-------------------------------|----------------------|---------------------------|-------------------------------------|-------------------------|-----------------------------------|------------------------------|---------------------------|----------------------------|
| | EXW | FCA | FAS | FOB | CFR | CIF | CPT | CIP | DAT | DAP | DDP |
| Charges/ Fees | Ex Works | Free Carrier | Free Alongside Ship | Free On Board | Cost & Freight | Cost Insurance & Freight | Carriage Paid To | Carriage Insurance Paid To | Delivered at Terminal | Delivered at Place | Delivered Duty Paid |
| Packaging | Buyer or Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading Charges | Buyer | Seller* | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Delivery to Port/Place | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Duty & Taxes | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Origin Terminal Charges | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading on Carriage | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Carriage Charges | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Insurance | | | | | | Seller | | Seller | | | |
| Destination Terminal Charges | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller |
| Delivery to Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller |
| Import Duty & Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller |

*Seller is responsible for loading charges if the terms state FCA at seller's facility.
 This chart is designed to provide a basic level of understanding of Incoterms® 2010 Rules and Definitions.
 For a fuller explanation of the trade terms, refer to the ICC website or visit www.i-b-t.net/incoterms.asp.