

# INCOTERMS

## COST AND RISK CALCULATIONS ACCORDING TO INCOTERM

**PACKAGING AND VERIFICATION**  
(quality control, measurements, weight, etc).

**LOAD** (truck, wagon)  
Filling container at the factory or warehouse.

**INTERIOR TRANSPORT.** From factory to port,  
airport or TIR, container or consolidation terminal, etc.

**CUSTOMS FORMALITIES FOR EXPORTS**

**COSTS** (Handling of merchandise in the port, airport, TIR,  
container or consolidation terminal, warehouse, etc.)

**MAIN MODE OF TRANSPORT**

**MERCHANDISE INSURANCE FOR  
INTERNATIONAL TRANSPORTATION**

**HANDLING COST** (Port, airport, TIR, container or  
consolidation terminal, border, ware house, etc)

**CUSTOMS FORMALITIES FOR IMPORTS**

**INTERIOR TRANSPORT** from port, airport or TIR  
terminal to factory or warehouse

**RECEPTION AND UNLOADING** at factory or  
warehouse.

**MODE OF TRANSPORT**

M= By sea / T= By Land / P= Multiple

	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAF	DES	DEQ	DDU	DDP
PACKAGING AND VERIFICATION (quality control, measurements, weight, etc).	●	●	●	●	●	●	●	●	●	●	●	●	●
LOAD (truck, wagon) Filling container at the factory or warehouse.	○	●	●	●	●	●	●	●	●	●	●	●	●
INTERIOR TRANSPORT. From factory to port, airport or TIR, container or consolidation terminal, etc.	○	●	●	●	●	●	●	●	●	●	●	●	●
CUSTOMS FORMALITIES FOR EXPORTS	○	●	○	●	●	●	●	●	●	●	●	●	●
COSTS (Handling of merchandise in the port, airport, TIR, container or consolidation terminal, warehouse, etc.)	○	○	○	●○	●	●	●	●	●	●	●	●	●
MAIN MODE OF TRANSPORT	○	○	○	○	●	●	●	●	○	●	●	●	●
MERCHANDISE INSURANCE FOR INTERNATIONAL TRANSPORTATION	○	○	○	○	○	●	○	●	○	●	●	●	●
HANDLING COST (Port, airport, TIR, container or consolidation terminal, border, ware house, etc)	○	○	○	○	○	○	○	○	○	○	●	●	●
CUSTOMS FORMALITIES FOR IMPORTS	○	○	○	○	○	○	○	○	○	○	●	○	●
INTERIOR TRANSPORT from port, airport or TIR terminal to factory or warehouse	○	○	○	○	○	○	○	○	○	○	○	●	●
RECEPTION AND UNLOADING at factory or warehouse.	○	○	○	○	○	○	○	○	○	○	○	●	●
MODE OF TRANSPORT M= By sea / T= By Land / P= Multiple	P	P	M	M	M	M	P	P	PT	M	M	P	P

○ Seller's cost and risks  
● Buyer's cost and risks

The merchandise risk for the seller ends at the port of shipment in the case of CFR and CIF, and at delivery to the haulage company in the case of CPT and CIP.

### LEGEND

**EXW:** Ex Works  
**FCA:** Free Carrier-named place  
**FAS:** Free Alongside Ship (named port of shipment)  
**FOB:** Free on Board (named port of shipment)  
**CFR:** Cost and Freight (named port of destination)  
**CIF:** Cost, Insurance and Freight (named port of destination)  
**CPT:** Carried Paid To (named place of destination)

**CIP:** Carried and Insurance Paid To (named place of destination)  
**DAF:** Delivered At Frontier (named place)  
**DES:** Delivered Ex Ship (named port of destination)  
**DEQ:** Delivered Ex Quay (named port of destination)  
**DDU:** Delivered Duty Unpaid (named place of destination)  
**DDP:** Delivered Duty Paid (named place of destination)