

序言

为适应国际贸易的快速发展和国际贸易实践领域发生的新变化，国际商会于 2007 年发起对国际贸易术语解释通则 2000(Incoterms 2000)进行修订的动议，并组建了修订小组。

为了将中国商界的利益和要求反映到 Incoterms® 的最新版本中，中国国际商会于 2009 年牵头组建了 ICC China 国际贸易术语解释通则®修订委员会，带领国内商界多次向国际商会提交中方针对 Incoterms®2010 修订稿的意见，其中大部分意见被采纳到新通则中。在这个过程中，我们欣喜地看到中国商界在世界经贸舞台上的地位得到迅速提高，中国的参与已经成为世界商业规则制订不可或缺的一部分。

Incoterms®2010 的修订工作历时 3 年，征集了全球商界大量意见和建议，几易其稿，最终版本于 2010 年 9 月正式面世，并于 2011 年 1 月 1 日起生效。为帮助国内经贸界尽快学习和熟练掌握新的规则，并将规则及早应用于贸易实践，中国国际商会在第一时间组织了中文版本的翻译工作。同时，作为被国际商会授权唯一可以举办 Incoterms®2010 培训的中国机构，中国国际商会举办了一系列培训，帮助中国企业深入理解和正确应用 Incoterms®2010 各种条款。

在此，我要感谢 ICC China 国际贸易术语解释通则修订委员会的专家对每一次的修订稿件所提出的宝贵意见，正是他们的不懈努力使中国商界的声音得以准确及时地反馈给国际商会。我还要感谢中国政法大学国际法学院院长莫世健教授、中国国际经济贸易仲裁委员会仲裁员、Incoterms 2000 译审专家魏家驹教授、中国国际经济贸易仲裁委员会仲裁员严思忆教授在百忙之中对中文版本进行的细致严谨的审校工作，从而保证了本书译本的权威性。

特别值得一提的是，ICC China 的专家们此次还对 Incoterms 的译名进行了认真的讨论。他们一致认为，Incoterms 字面和实际内容并无“解释”之意，贴切的译名应为国际贸易术语通则。但考虑到 Incoterms 已进入中国多年，为不影响企业读者约定俗成的习惯，Incoterms®2010 仍维持了国际贸易术语解释通则的译法。从这一点上可以看出，我们的专家团队本着高度负责的态度，对 Incoterms®2010 翻译工作词斟句酌，力图为读者提供最权威的参考工具。

翻译和出版国际商会出版物是中国国际商会重要的职能。今后，我们还将继续向中国企业介绍国际商会以及其他国际组织制定的文件和出版物，开展与之相关的活动，更好地为中国商界服务。

万季飞
中国国际商会会长
二〇一〇年十二月

前言

全球化经济为商业活动进入世界各地市场提供了前所未有的广阔途径。货物正以更大数量、更多种类在更多国家销售。但是，随着全球贸易量的增大与复杂程度的提高，买卖合同起草不当引起误解和高成本纠纷的可能性也随之增加。

国际贸易术语解释通则®是一套国际商会 (ICC) 关于国内外贸易术语使用的通则，旨在便利全球贸易活动。在买卖合同中使用国际贸易术语解释通则®2010 中的术语可以明确当事方各自义务，并减少法律纠纷风险。

自 1936 年国际商会创立国际贸易术语解释通则以来，这套全球普遍接受的合同标准不断定期更新以适应国际贸易的发展。国际贸易术语解释通则®2010 考虑了无关税区的不断扩大，商业交易中电子信息使用的增加，货物运输中对安全问题的进一步关注以及运输方式的变化。国际贸易术语解释通则®2010 更新并整合与“交货”相关的规则，将术语总数由原来的 13 条减至 11 条，并对所有规则做出更加简洁、明确的陈述。同时，国际贸易术语解释通则®2010 首次在贸易术语中对买方与卖方不使用有性别差别的称谓。国际商会商业法律与惯例委员会成员来自世界各地不同贸易领域，其丰富的专业知识保证了国际贸易术语解释通则®2010 足以满足全球商界的需要。

国际商会希望在此感谢以 Fabio Bortolotti 教授(意大利)为主席的商业法律与惯例委员会和由 Charles Debattista 教授(联合主席，英国)，Christoph Martin Radtke(联合主席，法国)，Jens Bredow(德国)，Johnny Herre(瑞典)，David Lowe(英国)，Lauri Railas(芬兰)，Frank Reynolds(美国)和 Miroslav Subert(捷克)组成的起草小组，以及为此 11 条规则配图的 Asko Raty(芬兰)。

顾磊杰(Rajat Gupta)
国际商会会长

国际贸易术语解释通则®(Incoterms®)¹是一套由三个字母组成的、反映货物买卖合同中商业实务的贸易术语。国际贸易术语解释通则®主要描述了货物由卖方交付给买方过程中所涉及的工作、成本和风险。

如何使用国际贸易术语解释通则®2010 的术语

1. 在买卖合同中写入国际贸易术语解释通则 2010 术语

如果想在合同中使用国际贸易术语解释通则® 2010，应在合同中用类似词句做出明确表示，如“所选用的国际贸易术语，包括指定地点，并标明国际贸易术语解释通则®2010”。

2. 选择合适的国际贸易术语

对国际贸易术语的选择应适合于货物性质和运输方式，首先是考虑合同各方是否想给卖方或买方增加额外的义务，如安排运输或保险的义务等。每个术语的“使用说明”对选择术语十分有用。无论选择何种术语，买卖双方均应清楚，对其合同的解释很可能会受到所使用港口或地点特有的惯例的影响。

3. 尽可能对地点和港口做出详细说明

只有合同各方写明港口或地点，所选用的国际贸易术语才能发挥作用。而对港口或地点写得尽量确切，就更能凸显国际贸易术语的作用。

准确表述的范例如下：

“FCA 38 Cours Albert 1er, Paris, France Incoterms®2010”.²

在贸易术语 Ex Works (EXW, 工厂交货), Free Carrier (FCA, 货交承运人), Delivered at Terminal (DAT, 运输终端交货), Delivered at Place (DAP, 目的地交货), Delivered Duty Paid (DDP, 完税后交货), Free Alongside Ship (FAS, 船边交货) 和 Free on Board (FOB, 船上交货) 中，指定地点是交货地点和风险从卖方转移到买方的地点。

1. “Incoterms” 是国际商会注册商标。

2. 中文版注：“FCA” (货交承运人) 是术语，“38 Cours Albert 1er, Paris, France” 是地点或地址，“Incoterms. 2010” 是对所选的贸易术语最新版本的说明。

在贸易术语 Carriage Paid To (CPT, 运费付至), Carriage and Insurance Paid To (CIP, 运费、保险费付至) 中，Cost and Freight (CFR, 成本加运费) 和 Cost, Insurance and Freight (CIF, 成本、保险费加运费)，指定地点与交货地点有别。在此四个贸易术语中，指定地点是目的地，其运费已经支付。如能在指明地点或目的地内明确该地点或目的地内确定的点，将更有助于避免疑问或争议。

4. 切记国际贸易术语并没有给你一个完整的买卖合同

国际贸易术语确实规定了买卖合同中哪方有安排运输、保险的义务，卖方何时向买方交货以及各方应当支付的费用。但国际贸易术语没有说明应付价格或支付方式。它也没有涉及货物所有权的转让或违约后果。这些问题通常依据买卖合同的明确约定或合同的适用法处理。合同各方应当清楚强制适用的本地法可能推翻买卖合同的任何条款，包括所选择的国际贸易术语在内。

国际贸易术语解释通则®2010 的主要特点

1. 两个新增术语 DAT (运输终端交货) 和 DAP (目的地交货) 取代了国际贸易术语解 释

通则 2000 中的 DAF(边境交货)、DES(目的港船上交货)、DEQ(目的港码头交货)和 DDU(未完税交货)

国际贸易术语由原来的 13 个减至 11 个。该变化是通过使用两个可适用于任何运输模式的新术语：即 DAT(运输终端交货)和 DAP(目的地交货)，取代国际贸易术语解释通则 2000 中的 DAF(边境交货)、DES(目的港船边交货)、DEQ(目的港码头交货)和 DDU(未完税交货)来实现的。

在这两个新增术语中，交货都在指定目的地发生。使用 DAT 时，货物已从到达的运输工具卸下，交由买方处置(与以前的 DEQ 术语相同)。使用 DAP 时，货物同样交由买方处置，但仅需作好卸货准备(与以前的 DAF、DES 和 DDU 术语相同)。

新术语使得国际贸易术语解释通则 2000 的 DES 与 DEQ 成为多余。DAT 中的指定终端很可能是港口，因此该术语可完全适用于国际贸易术语解释通则 2000 DEQ 适用的场合。同样，DAP 中抵达的运输工具很可能是船只，指定地点也很可能是港口，因此，DAP 可完全适用于国际贸易术语解释通则 2000 DES 适用的场合。这两个新术语和先前的术语一样，是“交货”型，由卖方承担将货物交至指定目的地的所有费用(除与进口清关相关的费用外，如有的话)和风险。

2. 国际贸易术语解释通则®2010 中 11 个术语的分类

国际贸易术语解释通则®2010 中的 11 个术语分为特征鲜明的两大类：

适用于任何运输方式或多种运输方式的术语

EXW	工厂交货
FCA	货交承运人
CPT	运费付至
CIP	运费、保险费付至
DAT	运输终端交货
DAP	目的地交货
DDP	完税后交货

适用于海运及内河水运的术语

FAS	船边交货
FOB	船上交货
CFR	成本加运费
CIF	成本、保险费加运费

第一类包括国际贸易术语解释通则®2010 中的七个术语，不论选用何种运输方式，也不论是否使用一种或多种运输方式，均可适用。EXW、FCA、CPT、CIP、DAT、DAP 和 DDP 均属此类，甚至没有海运时也可使用这些术语。但是，重要的是要记住，在当船舶用于部分运输时，可以使用这些术语。

国际贸易术语解释通则®2010 中的第二类术语，交货地点和将货物交至买方的地点都是港口，因此被划分为“适于海运及内河水运的术语”。FAS、FOB、CFR 和 CIF 均属此类。在最后三个术语中省略了以船舷作为交货点的表述，取而代之的是货物置于“船上”时构成交货。这样的规定更符合当今商业现实，且能避免那种已经过时的风险在一条假想垂直线上摇摆不定的情形出现。

3. 国内贸易与国际贸易术语

国际贸易术语传统上用于货物跨越国界的国际货物买卖合同。但是，在世界许多地区，像欧盟一样的贸易同盟已使不同成员国间的边界形式显得不再重要。因此，国际贸易术语解释通则®2010 的副标题正式确认这些术语对国际和国内货物买卖合同均可适用。因而，

国际贸易术语解释通则@2010 在多处明确说明，只有在适用时，才产生遵守进 / 出口手续要求的义务。

两种发展让 ICC 认识到应及时向此方向演进。第一，贸易方常在纯国内买卖合同中使用国际贸易术语；第二，美国国内贸易中出现了更愿意以国际贸易术语取代传统使用的《美国统一商法典》中的运输和交货术语的现象。

4. 使用说明

在每个国际贸易术语解释通则@2010 术语前，均有该术语的使用说明。使用说明解释了每个术语的要点，比如何时适用，风险何时转移和买卖双方如何分摊费用。使用说明不是国际贸易术语解释通则@2010 的构成部分，但期望能帮助使用者在特定交易中准确、高效的选择合适的术语。

5. 电子讯息

国际贸易术语解释通则以往的版本曾经规定诸多文件可用电子数据信息替代。国际贸易术语解释通则@2010 的 A1 和 B1 条款则在各方约定或符合惯例的情况下，赋予电子讯息与纸质讯息同等效力。这种表述便利新电子程序在国际贸易术语解释通则@2010 有效期内的的发展。

6. 保险合同

国际贸易术语解释通则@2010 是《伦敦保险协会货物险条款》修订以来的第一版国际贸易术语，并且已考虑了修订对条款的影响。国际贸易术语解释通则@2010 将与保险相关的信息义务纳入涉及运输合同和保险合同的 A3 和 B3 条款。这些规定已从国际贸易术语解释通则 2000 的 A10 和 B10 泛泛的条款中抽出。为了明确双方与保险相关义务，A3 和 B3 中有关保险的用语也作了相应调整。

7. 安检通关及其通关所需信息

现在人们对货物移动时的安全问题日益关注，要求确保除了其内在特性外，货物对人的生命和财产不得构成威胁。因此，国际贸易术语解释通则@2010 在各术语的 A2 / B2 和 A10 / B10 条款中，明确了买卖各方间完成或协助完成安检通关的义务，比如产销监管链信息。

8. 码头作业费

按照国际贸易术语解释通则 CPT、CIP、CFR、CIF、DAT、DAP 和 DDP 术语，卖方必须安排货物运输至指定目的地。运费虽由卖方支付，但买方为实际支付方，因为通常运费已由买方包含在货物总价之中。运输费用有时会包括在港口或集装箱码头设施内处理和移动货物的费用，而承运人或港口运营人很可能向接收货物的买方索要这些费用。在这种情况下，买方会希望避免为同一服务支付两次费用：一次是在货物总价中向卖方支付，另一次是单独向承运人或港口运营人支付。为了避免此类问题发生，国际贸易术语解释通则@2010 相关术语的 A6 和 B6 条款中明确了此类费用的分摊。

9. 链式销售

与特定产品的销售不同，在商品销售中，货物在运送至销售链终端的过程中常常被多次转卖。出现此种情况时，在销售链中端的卖方实际上不运送货物，因为处于销售链始端的卖方已经安排了运输。因此，处在销售链中间的卖方不是以运送货物的方式，而是以“取得”货物的方式，履行对其买方的义务。为了澄清此问题，国际贸易术语解释通则.2010 术语中包括“取得运输中货物”的义务，并以其作为在相关术语中运输货物义务的替代义务。

国际贸易术语的变通

有时买卖各方希望变通国际贸易术语。国际贸易术语解释通则@2010 并不禁止此类变通，但是这样做是有风险的。为避免不期望见到的惊讶，缔约方需要在买卖合同中非常

清晰地明确他们希望通过修改达到的效果。例如，如果合同对国际贸易术语解释通则 2010 某术语的费用分摊作出改变，缔约方也应清楚地表明他们是否同时希望改变风险自卖方转移至买方的点。

引言的地位

引言对国际贸易术语解释通则 2010 术语的使用与解释作出总体介绍，但并不构成术语的一部分。

国际贸易术语解释通则 2010 术语专用词的解析

如同国际贸易术语解释通则 2000 一样，买卖双方的义务是对照列出的，分别反映在规定卖方义务的 A 栏和买方义务的 B 栏。这些义务可由卖方或买方亲自承担，但有时根据合同条款或适用的法律，也可通过第三方中介，如承运人、货运代理人，以及由卖方或买方指定的其他人来承担。

国际贸易术语解释通则 2010 术语文字意在不言自明。但为了便利使用者，以下部分将对几个专用词在本通则中的特定涵义做出指导性说明。

承运人：在国际贸易术语解释通则 2010 术语中，承运人是签约承担运输责任的一方。

海关手续：指为遵守任何适用的海关规定所需满足的要求，并可包括各类文件、安全、信息或实物检验的义务。

交货：在贸易法律与实务中，此概念有多种涵义。但在国际贸易术语解释通则 2010 术语中，它所指的是货物灭失与损坏的风险从卖方转移至买方的点。

交货凭证：此词现为 A8 的标题。它是指证明已交货的凭证。在国际贸易术语解释通则 2010 许多术语中，交货凭证是运输凭证或对应的电子记录。但是，在使用 EXW、FCA、FAS 和 FOB 时，交货凭证可能仅仅是一张收据。交货凭证也会有其他作用，比如作为支付安排的构成部分。

电子记录或程序：由一条或多条电子信息组成的整套信息，同时如适用时与对应的纸质凭证具有同等效力。

包装：此词可用于不同目的：

1. 为满足买卖合同的要求对货物进行包装。
2. 为适应运输需要对货物进行包装。
3. 在集装箱或其他运载工具中装载包装好的货物。

在国际贸易术语解释通则 2010 术语中，包装所指的是以上第一种和第二种情况。国际贸易术语解释通则 2010 中的术语不涉及各方在集装箱内的装载义务，因此，如需要的话，各方应在买卖合同中作出约定。

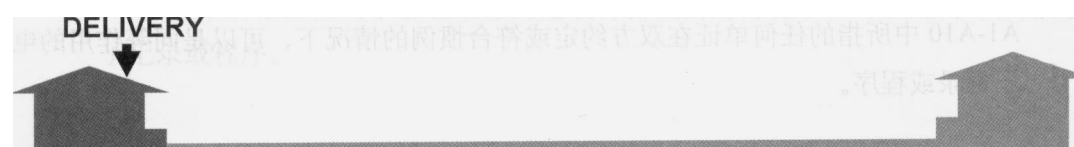
适用于任何运输方式或

多种运输方式的术语

EXW

Ex Works 工厂交货

EXW(插入指定交货地点) 国际贸易术语解释通则 2010 或 Incoterms 2010



使用说明

该术语可适用于任何运输方式，也可适用于多种运输方式。它适合国内贸易，而 FCA 一般则更适合国际贸易。

“工厂交货”是指当卖方在其所在地或其他指定地点(如工厂、车间或仓库等)将货物交由买方处置时，即完成交货。卖方不需将货物装上任何前来接收货物的运输工具，需要清关时，卖方也无需办理出口清关手续。

特别建议双方在指定交货地范围内尽可能明确具体交货地点，因为在货物到达交货地点之前的所有费用和 risk 都由卖方承担。买方则需承担自此指定交货地的约定地点(如有的话)收取货物所产生的全部费用和 risk。

EXW(工厂交货)术语代表卖方最低义务，使用时需注意以下问题：

a) 卖方对买方没有装货的义务，即使实际上卖方也许更方便这样做。如果卖方装货，也是由买方承担相关 risk 和费用。当卖方更方便装货物时，FCA 一般更为合适，因为该术语要求卖方承担装货义务，以及与此相关的 risk 和费用。

b) 以 EXW 为基础购买出口产品的买方需要注意，卖方只有在买方要求时，才有义务协助办理出口，即卖方无义务安排出口通关。因此，在买方不能直接或间接地办理出口清关手续时，不建议使用该术语。

c) 买方仅有限度地承担向卖方提供货物出口相关信息的责任。但是，卖方则可能出于缴税或申报等目的，需要这方面的信息。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同相符的证据。

A1~A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，经买方要求，并承担 risk 和费用，卖方必须协助买方取得出口许可或出口相关货物所需的其他官方授权。

如适用时，经买方要求，并承担 risk 和费用，卖方必须提供其所掌握的该项货物安检通关所需的任何信息。

A3 运输合同与保险合同

a) 运输合同

卖方对买方无订立运输合同的义务。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担 risk 和费用(如有的话)，卖方必须向买方提供后者取得保险所需的信息。

A4 交货

卖方必须在指定的交付地点或该地点内的约定点(如有的话)，以将未置于任何接收货物的运输工具上的货物交由买方处置的方式交货。若在指定交货地没有约定点，且有几个点可供使用时，卖方可选择最适合于其目的的点。卖方必须在约定日期或期限内交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切 risk。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1~B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，应由买方自负风险和费用，取得进出口许可或其他官方授权，办理相关货物出口的海关手续。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。

B4 收取货物

当卖方行为与 A4、A7 相符时，买方必须收取货物。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如果买方未能按照 B7 给予卖方通知，则买方必须从约定的交货日期或交货期限届满之日起，承担货物灭失或损坏的一切风险，但以该项货物已清楚地确定为合同项下之货物者为限。

A6 费用划分

卖方必须支付按照 A4 完成交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外。

A7 通知买方

卖方必须给予买方其收取货物所需的任何通知。

A8 交货凭证

卖方对买方无义务。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A 10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物出口和 / 或进口、和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

B6 费用划分

买方必须支付

a) 自按照 A4 交货时起与货物相关的一切费用；

b) 由于其未收取已处于可由其处置状态货物或未按照 B7 发出相关通知而产生的额外费用，但以该项货物已清楚地确定为合同项下之货物者为限；

c) 如适用时，货物出口应交纳的一切关税、税款和其他费用及办理海关手续的费用；及

d) 对卖方按照 A2 提供协助时所产生的一切花销和费用的补偿。

B7 通知卖方

当有权决定在约定期限内的时间和 / 或在指定地点内的接收点时, 买方必须向卖方发出充分的通知。

B8 交货证据

买方必须向卖方提供其已收取货物的相关凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用, 包括出口国有关机构强制进行的检验费用。

B 10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求, 以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

FCA

Free Carrier 货交承运人

FCA(插入指定交货地点) 国际贸易术语解释通则® 2010 或 Incoterms® 2010

DELIVERY

使用说明

该术语可适用于任何运输方式, 也可适用于多种运输方式。

“货交承运人”是指卖方在卖方所在地或其他指定地点将货物交给买方指定的承运人或其他人。由于风险在交货地点转移至买方, 特别建议双方尽可能清楚地写明指定交货地内的交付点。

如果双方希望在卖方所在地交货, 则应当将卖方所在地址明确为指定交货地。如果双方希望在其他地点交货, 则必须确定不同的特定交货地点。

如适用时, FCA 要求卖方办理货物出口清关手续。但卖方无义务办理进口清关, 支付任何进口税或办理任何进口海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票, 以及合同可能要求的其他与合同相符的证据。

A1~A10 中所指的任何单证在双方约定或符合惯例的情况下, 可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时, 卖方必须自负风险和费用, 取得所有的出口许可或其他官方授权, 办理货物出口所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方对买方无订立运输合同的义务。但若买方要求, 或依商业实践, 且买方未适时做出相反指示, 卖方可以按照通常条件签订运输合同, 由买方负担风险和费用。在以上

两种情形下，卖方都可以拒绝签订运输合同，如予拒绝，卖方应立即通知买方。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用（如有的话），卖方必须向买方提供后者取得保险所需信息。

A4 交货

卖方必须在约定日期或期限内，在指定地点或指定地点的约定点（如有约定），将货物交付给买方指定的承运人或其他人。

以下情况，交货完成：

a) 若指定地点是卖方所在地，则当货物被装上买方提供的运输工具时；

b) 在任何其他情况下，则当货物虽仍处于卖方的运输工具上，但已准备好卸载，并已交由承运人或买方指定的其他人处置时。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1~B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，应由买方自负风险和费用，取得所有进口许可或其他官方授权，办理货物进口和从他国过境运输所需的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

除了卖方按照 A3 a) 签订运输合同情形外，买方必须自付费用签订自指定的交货地点起运货物的运输合同。

b) 保险合同

买方对卖方无订立保险合同的义务。

B4 收取货物

当货物按照 A4 交付时，买方必须收取。

如果买方未按照 B7 d) 明确指定交货地点内特定的交付点，且有数个交付点可供使用时，卖方则有权选择最适合其目的的交货点。

除非买方另行通知，卖方可采取符合货物数量和 / 或性质需要的方式将货物交付运输。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

A6 费用划分

卖方必须支付

a) 按照 A4 完成交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；
及

b) 如适用时，货物出口所需海关手续费用，出口应交纳的一切关税、税款和其他费用。

B5 风险转移

买方承担自按照 A4 交货时起货物灭失或损坏的一切风险。

如果

- a) 买方未按照 B7 规定通知 A4 项下的指定承运人或其他人，或发出通知；或
- b) 按照 A4 指定的承运人或其他人未在约定的时间接管货物；

则买方承担货物灭失或损坏的一切风险：

- (i) 自约定日期起，若无约定日期的，则
- (ii) 自卖方在约定期限内按照 A7 通知的日期起；或若没有通知日期的，则
- (iii) 自任何约定交货期限届满之日起。

但以该项货物已清楚地确定为合同项下之货物者为限。

B6 费用划分

买方必须支付

a) 自按照 A4 交货时起与货物相关的一切费用，如适用时，A6 b) 中出口所需的海关手续费费用，及出口应交纳的一切关税、税款和其他费用除外；

b) 由于以下原因之一发生的任何额外费用：

- (i) 买方未能指定 A4 项下承运人或其他人，或
- (ii) 买方指定的 A4 项下承运人或其他人未接管货物，或
- (iii) 买方未能按照 B7 给予卖方相应的通知，

但以该项货物已清楚地确定为合同项下之货物者为限；及

c) 如适用时，货物进口应交纳的一切关税、税款和其他费用，及办理进口海关手续的费用和从他国过境运输的费用。

A7 通知买方

由买方承担风险和费用，卖方必须就其已经按照 A4 交货或买方指定的承运人或其他人未在约定时间内收取货物的情况给予买方充分的通知。

A8 交货凭证

卖方必须自付费用向买方提供已按照 A4 交货的通常证据。

应买方要求并由其承担风险和费用，卖方必须协助买方取得运输凭证。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对货物质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所产生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A 10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时所发生的所有花销和费用。

B7 通知卖方

买方必须通知卖方以下内容：

- a) 按照 A4 所指定的承运人或其他人的姓名，以便卖方有足够时间按照该条款交货；
- b) 如适用时，在约定的交付期限内所选择的由指定的承运人或其他人收取货物的时间；
- c) 指定人使用的运输方式；及
- d) 指定地点内的交货点。

B8 交货证据

买方必须接受按照 A8 提供的交货凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验除外。

B 10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取得货物运输和出口及从他国过境运输所需要的任何文件和信息，包括安全相关信息。

CPT

Carriage Paid To 运费付至

CPT(插入指定目的地) 国际贸易术语解释通则®2010 或 Incoterms®2010

DELIVERY

使用说明

该术语可适用于任何运输方式，也可适用于多种运输方式。

“运费付至”是指卖方将货物在双方约定地点(如果双方已经约定了地点)交给卖方指定的承运人或其他人。卖方必须签订运输合同并支付将货物运至指定目的地所需费用。

在使用 CPT、CIP、CFR 或 CIF 术语时，当卖方将货物交付给承运人时，而不是当货物到达目的地时，即完成交货。

由于风险转移和费用转移的地点不同，该术语有两个关键点。特别建议双方尽可能确切地在合同中明确交货地点(风险在这里转移至买方)，以及指定的目的地(卖方必须签订运输合同运到该目的地)。如果运输到约定目的地涉及多个承运人，且双方不能就交货点达成一致时，可以推定：当卖方在某个完全由其选择、且买方不能控制的点将货物交付给第一个承运人时，风险转移至买方。如双方希望风险晚些转移的话(例如在某海港或机场转移)，则需要在其买卖合同中订明。

由于卖方需承担将货物运至目的地具体地点的费用，特别建议双方尽可能确切地在指定目的地内明确该点。建议卖方取得完全符合该选择的运输合同。如果卖方按照运输合同在指定的目的地卸货发生了费用，除非双方另有约定，卖方无权向买方要求偿付。

如适用时，CPT 要求卖方办理货物的出口清关手续。但是卖方无义务办理进口清关，支付任何进口税或办理进口相关的任何海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同相符的证据。

A1~A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，卖方必须自负风险和费用，取得所有的出口许可或其他官方授权，办理货物出口和交货前从他国过境运输所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方必须签订或取得运输合同，将货物自交货地内的约定交货点(如有的话)运送至指定目的地或该目的地的交付点(如有约定)。必须按照通常条件订立合同，

由卖方支付费用，经由通常航线和习惯方式运送货物。如果双方没有约定特别的点或该点不能由惯例确定，卖方则可选择最适合其目的的交货点和指定目的地内的交货点。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用(如有的话)，卖方必须向买方提供后者取得保险所需的信息。

A4 交货

卖方必须在约定日期或期限内，以将货物交给按照 A3 签订的合同承运人方式交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1~B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，应由买方自负风险和费用，取得所有的进口许可或其他官方授权，办理货物进口和从他国过境运输所需的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。但应卖方要求，买方必须向卖方提供其取得保险所需信息。

B4 收取货物

当货物按照 A4 交付时，买方必须收取，并在指定目的地自承运人收取货物。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如买方未按照 B7 给予卖方通知，则买方必须从约定的交货日期或交货期限届满之日起，承担货物灭失或损坏的一切风险，但以该货物已清楚地确定为合同项下之货物者为限。

A6 费用划分

卖方必须支付

a) 按照 A4 完成交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；

b) 按照 A3 a) 所发生的运费和其他一切费用，包括根据运输合同规定由卖方支付的装货费和在目的地的卸货费用；及

c) 如适用时，货物出口所需海关手续费用，出 VI 应交纳的一切关税、税款和其他费用，以及按照运输合同规定，由卖方支付的货物从他国过境运输的费用。

A7 通知买方

卖方必须向买方发出已按照 A4 交货的通知。

卖方必须向买方发出任何所需通知，以便买方采取收取货物通常所需要的措施。

A8 交货凭证

依惯例或应买方要求，卖方必须承担费用，向买方提供其按照 A3 订立的运输合同通常的运输凭证。

此项运输凭证必须载明合同中的货物，且其签发日期应在约定运输期限内。如已约定或依惯例，此项凭证也必须能使买方在指定目的地向承运人索取货物，并能使买方在货物运输途中以向下家买方转让或通知承运人方式出售货物。

当此类运输凭证以可转让形式签发、且有数份正本时，则必须将整套正本凭证提交给买方。

B6 费用划分

在不与 A3 a) 冲突的情况下，买方必须支付

a) 自按照 A4 交货时起，与货物相关的一切费用，如适用时，按照 A6 C) 为出口所需的海关手续费用，及出口应交纳的一切关税、税款和其他费用除外；

b) 货物在运输途中直至到达约定目的地为止的一切费用，按照运输合同该费用应由卖方支付的除外；

c) 卸货费，除非根据运输合同该项费用应由卖方支付；

d) 如买方未按照 B7 发出通知，则自约定发货之日或约定发货期限届满之日起，所发生的一切额外费用，但以该货物已清楚地确定为合同项下之货物者为限；及

e) 如适用时，货物进口应交纳的一切关税、税款和其他费用，及办理进口海关手续的费用和从他国过境运输费用，除非该费用已包括在运输合同中。

B7 通知卖方

当有权决定发货时间和 / 或指定目的地或目的地内收取货物的点时，买方必须向卖方发出充分的通知。

B8 交货证据

如果凭证与合同相符的话，买方则必须接受按照 A8 提供的运输凭证。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出 15 国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时发生的所有花销和费用。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验除外。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取

得货物运输和出口及从他国过境运输所需要的任何文件和信息，包括安全相关信息。

CIP

Carriage And Insurance Paid To 运费和保险费付至

CIP(插入指定目的地) 国际贸易术语解释通则® 2010 或 Incoterms® 2010
DELIVERY

使用说明

该术语可适用于任何运输方式，也可适用于多种运输方式。

“运费和保险费付至”是指卖方将货物在双方约定地点(如双方已经约定了地点)交给其指定的承运人或其他人。卖方必须签订运输合同并支付将货物运至指定目的地的所需费用。卖方还必须为买方在运输途中货物的灭失或损坏风险签订保险合同。买方应注意到，CIP 只要求卖方投保最低险别。如果买方需要更多保险保护的话，则需与卖方明确就此达成协议，或者自行做出额外的保险安排。

在使用 CPT、CIP、CFR 或 CIF 术语时，当卖方将货物交付给承运人时，而不是当货物到达目的地时，即完成交货。

由于风险转移和费用转移的地点不同，该术语有两个关键点。特别建议双方尽可能确切地在合同中明确交货地点(风险在这里转移至买方)，以及指定目的地(卖方必须签订运输合同运到该目的地)。如果运输到约定目的地涉及多个承运人，且双方不能就特定的交货点达成一致时，可以推定：当卖方在某个完全由其选择、且买方不能控制的点将货物交付给第一个承运人时，风险转移至买方。如双方希望风险早些转移的话(例如在某海港或机场转移)，则需要在其买卖合同中订明。

由于卖方需承担将货物运至目的地具体地点的费用，特别建议双方尽可能确切地在指定目的地内明确该点。建议卖方取得完全符合该选择的运输合同。如果卖方按照运输合同在指定的目的地卸货发生了费用，除非双方另有约定，卖方无权向买方要求偿付。

如适用时，CIP 要求卖方办理货物的出口清关手续。但是卖方无义务办理进口清关，支付任何进口税或办理进口相关的任何海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同相符的证据。

A1～A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，卖方必须自负风险和费用，取得所有的出口许可或其他官方授权，办理货物出口和交货前从他国过境运输所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方必须签订或取得运输合同，将货物自交货地内的约定交货点(如有的话)运送至指定目的地或该目的地的交付点(如有约定)。必须按照通常条件订立合同，由卖方支付费用，经由通常航线和习惯方式运送货物。如果双方没有约定特别的点或该点不能由惯例确定，卖方则可选择最适合其目的的交货点和指定目的地内的交货点。

b) 保险合同

卖方必须自付费用取得货物保险。该保险需至少符合《协会货物保险条款》(Institute Cargo Clauses, LMA / IUA) “条款(C)” (Cluases C)或类似条款的最低险别。保险合同应与信誉良好的承保人或保险公司订立。应使买方或其他对货物有可保利益者有权直接向保险人索赔。

当买方要求且能够提供卖方所需的信息时，卖方应办理任何附加险别，由买方承担费用，如果能够办理，诸如办理《协会货物保险条款》(Institute Cargo Clauses, LMA / IUA) “条款(A)或(B)” (Cluases A or B)或类似条款的险别，也可同时或单独办理《协会战争险条款》(Institute War Clauses)和 / 或《协会罢工险条款》(Institute Strikes Clauses, LMA / IUA)或其他类似条款的险别。

保险最低金额是合同规定价格另加 10% (即 110%)，并采用合同货币。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1. B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权。安检通关和其他手续

如适用时，应由买方自负风险和费用，取得所有的进口许可或其他官方授权，办理货物进口和从他国过境运输所需的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。但应卖方要求，买方必须向卖方提供后者应买方按照 A3 b) 要求其购买附加险所需信息。

保险期间为货物自 A4 和 A5 规定的交货点起，至少到指定目的地止。

卖方应向买方提供保单或其他保险证据。

此外，应买方要求并由买方承担风险和费用 (如有的话)，卖方必须向买方提供后者取得附加险所需信息。

A4 交货

卖方必须在约定日期或期限内，以将货物交给按照 A3 签订的合同承运人方式交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

A6 费用划分

卖方必须支付

a) 按照 A4 完成交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；

b) 按照 A3 a) 所发生的运费和其他一切费用，包括根据运输合同规定由卖方支付的装货费和在目的地的卸货费用；

c) 根据 A3 b) 发生的保险费用；及

d) 如适用时，货物出口所需海关手续费用，出口应交纳的一切关税、税款和其他费用，以及按照运输合同规定，由卖方支付的货物从他国过境运输的费用。

B4 收取货物

当货物按照 A4 交付时，买方必须收取，并在指定目的地自承运人收取货物。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如买方未按照 B7 通知卖方，则自约定的交货日期或交货期限届满之日起，买方承担货物灭失或损坏的一切风险，但以该货物已清楚地确定为合同项下之货物者为限。

B6 费用划分

在不与 A3 a) 冲突的情况下，买方必须支付

a) 自按照 A4 交货时起，与货物相关的一切费用，如适用时，按照 A6 d) 为出口所需的海关手续费，及出口应交纳的一切关税、税款和其他费用除外；

b) 货物在运输途中直至到达约定目的地为止的一切费用，按照运输合同该费用应由卖方支付的除外；

c) 卸货费，除非根据运输合同该项费用应由卖方支付；

d) 如买方未按照 B7 发出通知，则自约定发货之日或约定发货期限届满之日起，所发生的一切额外费用，但以该货物已清楚地确定为合同项下之货物者为限；

e) 如适用时，货物进口应交纳的一切关税、税款和其他费用，及办理进口海关手续的费用和从他国过境运输费用，除非该费用已包括在运输合同中；及

f) 应买方要求，按照 A3 和 B3 取得附加险别所发生的费用。

A7 通知买方

卖方必须向买方发出已按照 A4 交货的通知。

卖方必须向买方发出所需通知，以便买方采取收取货物通常所需要的措施。

A8 交货凭证

依惯例或应买方要求，卖方必须承担费用，向买方提供其按照 A3 订立的运输合同通常的运输凭证。

此项运输凭证必须载明合同中的货物，且其签发日期应在约定运输期限内。如已约定或依惯例，此项凭证也必须能使买方在指定目的地向承运人索取货物，并能使买方在货物运输途中以向下家买方转让或通知承运人方式出售货物。

当此类运输凭证以可转让形式签发、且有数份正本时，则必须将整套正本凭证提交给买方。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须白付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时发生的所有花销和费用。

B7 通知卖方

当有权决定发货时间和 / 或指定目的地或目的地内收取货物的点时, 买方必须向卖方发出充分的通知。

B8 交货证据

如果凭证与合同相符的话, 买方必须接受按照 A8 提供的运输凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用, 但出 VI 国有关机构强制进行的检验除外。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求, 以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时, 应卖方要求并由其承担风险和费用, 买方必须及时向卖方提供或协助其取得货物运输和出口及从他国过境运输所需要的任何文件和信息, 包括安全相关信息。

DAT

Delivered At Terminal 运输终端交货

DAT (插入指定港口或目的地的运输终端) 国际贸易术语解释通则®2010 或 Incoterms. 2010 DELIVERY

使用说明

该术语可适用于任何运输方式, 也可适用于多种运输方式。

“运输终端交货”是指当卖方在指定港口或目的地的指定运输终端将货物从抵达的载货运输工具上卸下, 交由买方处置时, 即为交货。“运输终端”意味着任何地点, 而不论该地点是否有遮盖, 例如码头、仓库、集装箱堆积场或公路、铁路、空运货站。卖方承担将货物送至指定港口或目的地的运输终端并将其卸下的一切风险。

由于卖方承担在特定地点交货前的风险, 特别建议双方尽可能确切地约定运输终端, 或如果可能的话, 在约定港口或目的地的运输终端内的特定的点。建议卖方取得完全符合该选择的运输合同。

此外, 如果双方希望由卖方承担由运输终端至另一地点间运送和受理货物的风险和费用, 则应当使用 DAP 或 DDP 术语。

如适用时, DAT 要求卖方办理出口清关手续。但卖方无义务办理进口清关、支付任何进口税或办理任何进口海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票, 以及合同可能要求的其他与合同相符的证据。

A1~A10 中所指的任何单证在双方约定或符合惯例的情况下, 可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时, 卖方必须自负风险和费用, 取得所有的出口许可和其他官方授权, 办理货

物出口和交货前从他国过境运输所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方必须自付费用签订运输合同，将货物运至约定港口或目的地的指定运输终端。如未约定特定的运输终端或该终端不能由惯例确定，卖方则可在约定港口或目的地，选择最适合其目的的运输终端。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用(如有的话)，卖方必须向买方提供后者取得保险所需信息。

A4 交货

卖方必须在约定日期或期限内，以在 A3 a) 指定港口或目的地运输终端，将货物从抵达的运输工具上卸下，并交由买方处置的方式交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1~B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，买方必须自负风险和费用，取得所有进口许可或其他官方授权，办理货物进口的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。但应卖方要求，买方必须向卖方提供取得保险所需信息。

B4 收取货物

当货物按照 A4 交付时，买方必须收取。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如果

a) 买方未按照 B2 履行义务，则承担因此造成的货物灭失或损坏的一切风险；或

b) 买方未按照 B7 通知卖方，则自约定的交货日期或交货期限届满之日起，买方承担货物灭失或损坏的一切风险。

但以该货物已清楚地确定为合同项下之货物者为限。

A6 费用划分

卖方必须支付

a) A3 a) 发生的费用，以及按照 A4 交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；及

b) 如适用时，在按照 A4 交货前发生的、货物出口所需海关手续费用，出口应交纳的一切关税、税款和其他费用，以及货物从他国过境运输的费用。

A7 通知买方

卖方必须向买方发出所需通知，以便买方采取收取货物通常所需要的措施。

A8 交货凭证

卖方必须自付费用，向买方提供凭证，以确保买方能够按照 A4 / B4 收取货物。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时所发生的所有花销和费用。

B6 费用划分

买方必须支付

a) 自按照 A4 完成交货之时起，与货物相关的一切费用；

b) 买方未按照 B2 履行其义务或未按照 B7 发出通知导致卖方发生的任何额外费用，但以该货物已清楚地确定为合同项下之货物者为限；及

c) 如适用时，办理进口海关手续的费用，以及进口需交纳的所有关税、税款和其他费用。

B7 通知卖方

当有权决定在约定期间的具体时间和 / 或指定运输终端内的收取货物的点时，买方必须向卖方发出充分的通知。

B8 交货证据

买方必须接受按照 A8 提供的交货凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验除外。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方符合 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取得货物运输和出口及从他国过境运输所需要的任何文件和信息，包括安全相关信息。

DAP

Delivered At Place 目的地交货

DAP(插入指定目的地) 国际贸易术语解释通则® 2010 或 Incoterms® 2010

DELIVERY

使用说明

该术语可适用于任何运输方式，也可适用于多种运输方式。

“目的地交货”是指当卖方在指定目的地将仍处于抵达的运输工具之上，且已作好卸载准备的货物交由买方处置时，即为交货。卖方承担将货物运送到指定地点的一切风险。

由于卖方承担在特定地点交货前的风险，特别建议双方尽可能清楚地约定指定目的地内的交货点。建议卖方取得完全符合该选择的运输合同。如果卖方按照运输合同在目的地发生了卸货费用，除非双方另有约定，卖方无权向买方要求偿付。

如适用时，DAP 要求卖方办理出口清关手续。但是卖方无义务办理进口清关、支付任何进口税或办理任何进口海关手续。如果双方希望卖方办理进口清关、支付所有进口关税，并办理所有进口海关手续，则应当使用 DDP 术语。

A

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同相符的证据。

A1～A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，卖方必须自负风险和费用，取得所有的出口许可和其他官方授权，办理货物出口和交货前从他国过境运输所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方必须自付费用签订运输合同，将货物运至指定目的地或指定目的地内的约定的点（如有的话）。如未约定特定的点或该点不能由惯例确定，卖方则可在指定目的地内选择最适合其目的的交货点。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用（如有的话），卖方必须向买方提供后者取得保险所需的信息。

A4 交货

卖方必须在约定日期或期限内，在约定的地点（如有的话）或指定目的地，以将仍处于抵达的运输工具之上、且已做好卸载准备的货物交由买方处置的方式交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1～B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，买方必须自负风险和费用，取得所有进口许可或其他官方授权，办理货物进口的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。但应卖方要求，买方必须向卖方提供取得保险所需信息。

B4 收取货物

当货物按照 A4 交付时，买方必须收取。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如果

a) 买方未按照 B2 履行义务，则承担因此造成的货物灭失或损坏的一切风险；或

A6 费用划分

卖方必须支付

a) 因 A3 a) 发生的费用，以及按照 A4 交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；

b) 运输合同中规定的应由卖方支付的在目的地卸货的任何费用；及

c) 如适用时，在按照 A4 交货前发生的货物出口所需海关手续费用，出口应交纳的一切关税、税款和其他费用，以及货物从他国过境运输的费用。

A7 通知买方

卖方必须向买方发出所需通知，以便买方采取收取货物通常所需要的措施。

A8 交货凭证

卖方必须自付费用，向买方提供凭证，以确保买方能够按照 A4 / B4 收取货物。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

b) 买方未按照 B7 通知卖方，则自约定的交货日期或交货期限届满之日起，买方承担货物灭失或损坏的一切风险。

但以该货物已清楚地确定为合同项下之货物者为限。

B6 费用划分

买方必须支付

a) 自按照 A4 交货时起与货物相关的一切费用；

b) 在指定目的地从到达的运输工具上，为收取货物所必须支付的一切卸货费用，但运输合同规定该费用由卖方承担者除外；

c) 买方未按照 B2 履行义务或未按照 B7 发出通知导致卖方发生的任何额外费用，但以该货物已清楚地确定为合同项下之货物者为限；及

d) 如适用时，办理进口海关手续的费用，以及进口需交纳的所有关税、税款和其他费用。

B7 通知卖方

当有权决定在约定期间的具体时间和 / 或指定目的地内的收取货物的点时，买方必

须向卖方发出充分的通知。

B8 交货证据

买方必须接受按照 A8 提供的交货凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验除外。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时发生的所有花销和费用。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取得货物运输和出口及从他国过境运输所需要的任何文件和信息，包括安全相关信息。

DDP

Delivered Duty Paid 完税后交货

DDP (插入指定目的地) 国际贸易术语解释通则 2010 或 Incoterms 2010

DELIVERY

使用说明

该术语可适用于任何运输方式，也可适用于多种运输方式。

“完税后交货”是指当卖方在指定目的地将仍处于抵达的运输工具上，但已完成进口清关且已作好卸载准备的货物交由买方处置时，即为交货。卖方承担将货物运至目的地的一切风险和费用，并且有义务完成货物出口和进口清关，支付所有出口和进口的关税和办理所有海关手续。

DDP 代表卖方的最大责任。

由于卖方承担在特定地点交货前的风险和费用，特别建议双方尽可能清楚地约定在指定目的地内的交货点。建议卖方取得完全符合该选择的运输合同。如果按照运输合同卖方在目的地发生了卸货费用，除非双方另有约定，卖方无权向买方索要。

如卖方不能直接或间接地完成进口清关，则特别建议双方不使用 DDP。

如双方希望买方承担所有进口清关的风险和费用，则应使用 DAP 术语。

除非买卖合同中另行明确规定，任何增值税或其他应付的进口税款由卖方承担。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同

相符的证据。

A1～A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，卖方必须自负风险和费用，取得所有的进出口许可和其他官方授权，办理货物出口、从他国过境运输和进口所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方必须自付费用签订运输合同，将货物运至指定目的地或指定目的地内的约定的点（如有约定）。如未约定特定的交付点或该交付点不能由惯例确定，卖方则可在指定目的地内选择最适合其目的的交货点。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用（如有的话），卖方必须向买方提供后者取得保险所需的信息。

A4 交货

卖方必须在约定日期或期限内，在约定的地点（如有的话）或指定目的地，以将仍处于抵达的运输工具之上、且已做好卸载准备的货物交由买方处置的方式交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1～B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，应卖方要求并由其承担风险和费用，买方必须协助卖方取得货物进口所需所有进口许可或其他官方授权。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。但应卖方要求，买方必须向卖方提供取得保险所需信息。

B4 收取货物

当货物按照 A4 交付时，买方必须收取。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如果

a) 买方未按照 B2 履行义务，则承担因此造成的货物灭失或损坏的一切风险；或

b) 买方未按照 B7 通知卖方，则自约定的交货日期或交货期限届满之日起，买方承担货物灭失或损坏的一切风险，

但以该货物已清楚地确定为合同项下之货物者为限。

A6 费用划分

卖方必须支付

a) 除 A3 a) 发生的费用，以及按照 A4 交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；

b) 运输合同中规定的应由卖方支付的在目的地卸货的任何费用；及

c) 如适用时，在按照 A4 交货前发生的，货物进出口所需海关手续费用，出口和进口应交纳的一切关税、税款和其他费用，以及货物从他国过境运输的费用。

A7 通知买方

卖方必须向买方发出所需通知，以便买方采取收取货物通常所需要的措施。

A8 交货凭证

卖方必须自付费用，向买方提供凭证，以确保买方能够按照 A4 / B4 收取货物。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及进出口国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得白指定目的地将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时所发生的所有花销和费用。

B6 费用划分

买方必须支付

a) 自按照 A4 交货时起与货物相关的一切费用；

b) 在指定目的地从到达的运输工具上，为收取货物所必须支付的一切卸货费用，但运输合同规定该费用由卖方承担者除外；及

c) 买方未按照 B2 履行义务或未按照 B7 发出通知导致卖方产生的任何额外费用，但以该货物已清楚地确定为合同项下之货物者为限。

B7 通知卖方

当有权决定在约定期间的具体时间和 / 或指定目的地内收取货物的点时，买方必须向卖方发出充分的通知。

B8 交货证据

买方必须接受按照 A8 提供的交货凭证。

B9 货物检验

买方对卖方不承担义务支付任何进出口国有关机构装运前强制进行的检验费用。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方遵守 A 1 0 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时产生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取得货物运输、进出口以及从他国过境运输所需要的任何文件和信息，包括安全相关信息。

适用于海运 和内河水运的术语

FAS

Free Alongside Ship 船边交货

FAS (插入指定装运港) 国际贸易术语解释通则® 2010 或 Incoterms® 2010
DELIVERY;

使用说明

该术语仅用于海运或内河水运。

“船边交货”是指当卖方在指定的装运港将货物交到买方指定的船边(例如,置于码头或驳船上)时,即为交货。货物灭失或损坏的风险在货物交到船边时发生转移,同时买方承担自那时起的一切费用。

由于卖方承担在特定地点交货前的风险和费用,而且这些费用和相关作业费可能因各港口惯例不同而变化,特别建议双方尽可能清楚地约定指定装运港内的装货点。

卖方应将货物运至船边或取得已经这样交运的货物。此处使用的“取得”一词适用于商品贸易中常见的交易链中的多层销售(链式销售)。

当货物装在集装箱里时,卖方通常将货物在集装箱码头移交给承运人,而非交到船边。这时,FAS 术语不适合,而应当使用 FCA 术语。

如适用时,FAS 要求卖方办理出口清关手续。但卖方无义务办理进口清关、支付任何进口税或办理任何进口海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票,以及合同可能要求的其他与合同相符的证据。

A1~A10 中所指的任何单证在双方约定或符合惯例的情况下,可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时,卖方必须自负风险和费用,取得所有的出口许可或其他官方授权,办理货物出口所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方对买方无订立运输合同的义务。但若买方要求,或是依商业实践,且买方未适时做出相反指示,卖方可以按照通常条件签订运输合同,由买方负担风险和费用。

在以上两种情形下,卖方都可拒绝签订运输合同,如予拒绝,卖方应立即通知买方。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用(如有的话),卖方必须向买方提供后者取得保险所需的信息。

A4 交货

卖方必须在买方指定的装运港内的装货点(如有的话),以将货物置于买方指定的船舶旁边,或以取得已在船上交付的货物的方式交货。在其中任何情形下,卖方都必须在约定日

期或期限内，按照该港的习惯方式交货。

如果买方没有指定特定的装货地点，卖方则可在指定装运港选择最适合其目的的装货点。如果双方已同意交货应当在一段时间内进行，买方则有权在该期限内选择日期。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1~B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，应由买方自负风险和费用，取得所有进口许可或其他官方授权，办理货物进口和从他国过境运输所需的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

除了卖方按照 A3 a) 签订运输合同情形外，买方必须自付费用签订自指定的装运港起运货物的运输合同。

b) 保险合同

买方对卖方无订立保险合同的义务。

B4 收取货物

当货物按照 A4 交付时，买方必须收取。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

A6 费用划分

卖方必须支付

a) 按照 A4 交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；及

b) 如适用时，货物出口所需海关手续费用，以及出口应交纳的一切关税、税款和其他费用。

A7 通知买方

由买方承担风险和费用，卖方必须就其已经按照 A4 交货或船舶未在约定时间内收取货物给予买方充分的通知。

A8 交货凭证

卖方必须自付费用向买方提供已按照 A4 交货的通常证据。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如果

a) 买方未按照 B7 发出通知；或

b) 买方指定的船舶未准时到达，或未收取货物，或早于 B7 通知的时间停止装货；

则买方自约定交货日期或约定期限届满之日起承担所有货物灭失或损坏的一切风险，但以该货物已清楚地确定为合同项下之货物者为限。

B6 费用划分

买方必须支付

a) 自按照 A4 交货之时起与货物相关的一切费用，如适用时，A6 b) 中为出口所需的海关手续费，及出口应交纳的一切关税、税款和其他费用除外；

b) 由于以下原因之一发生的任何额外费用：

(i) 买方未能按照 B7 发出相应的通知，或

(ii) 买方指定的船舶未准时到达，未能收取货物或早于 B7 通知的时间停止装货，

但以该货物已清楚地确定为合同项下之货物者为限；及

c) 如适用时，货物进口应交纳的一切关税、税款和其他费用，及办理进口货物海关手续的费用和从他国过境运输费用。

B7 通知卖方

买方必须就船舶名称、装船点和其在约定期间内选择的交货时间(如需要时)向卖方发出充分的通知。

B8 交货证据

买方必须接受按照 A8 提供的交货凭证。

除非上述证据是运输凭证，否则，应买方要求并由其承担风险和费用，卖方必须协助买方取得运输凭证。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时所发生的所有花销和费用。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验费用除外。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取得货物运输和出口以及他国过境运输所需要的任何文件和信息，包括安全相关信息。

FOB

Free On Board 船上交货

FOB(插入指定装运港) 国际贸易术语解释通则® 2010 或 Incoterms® 2010

DELIVERY

使用说明

该术语仅用于海运或内河水运。

“船上交货”是指卖方以在指定装运港将货物装上买方指定的船舶或通过取得已交付至船上货物的方式交货。货物灭失或损坏的风险在货物交到船上时转移，同时买方承担自那时起的一切费用。

卖方应将货物在船上交付或者取得已在船上交付的货物。此处使用的“取得”一词适用于商品贸易中常见的交易链中的多层销售(链式销售)。

FOB 可能不适用于货物在上船前已经交给承运人的情况，例如用集装箱运输的货物通常是在集装箱码头交货。在此类情况下，应当使用 FCA 术语。

如适用时，FOB 要求卖方出口清关。但卖方无义务办理进口清关、支付任何进口税或办理任何进口海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同相符的证据。

A1～A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，卖方必须自负风险和费用，取得所有的出口许可或其他官方授权，办理货物出口所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方对买方无订立运输合同的义务。但若买方要求，或是依商业实践，且买方未适时做出相反指示，卖方可以按照通常条件签订运输合同，由买方负担风险和费用。

在以上两种情形下，卖方都可拒绝签订运输合同，如予拒绝，卖方应立即通知买方。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用(如有的话)，卖方必须向买方提供后者取得保险所需的信息。

A4 交货

卖方必须在指定的装运港内的装船点(如有的话)，以将货物置于买方指定的船舶之上方式，或以取得已在船上交付的货物的方式交货。在其中任何情形下，卖方都必须在约定日期或期限内，按照该港的习惯方式交货。

如果买方没有指定特定的装货点，卖方则可在指定装运港选择最适合其目的的装货点。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1～B10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子

记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，应由买方自负风险和费用，取得所有进口许可或其他官方授权，办理货物进口和从他国过境运输所需的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

除了卖方按照 A3 a) 签订运输合同情形外，买方必须自付费用签订自指定的装运港起运货物的运输合同。

b) 保险合同

买方对卖方无订立保险合同的义务。

B4 收取货物

当货物按照 A4 交付时，买方必须收取。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

A6 费用划分

卖方必须支付

a) 按照 A4 完成交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；

及

b) 如适用时，货物出口所需海关手续费用，以及出口应交纳的一切关税、税款和其他费用。

A7 通知买方

由买方承担风险和费用，卖方必须就其已经按照 A4 交货或船舶未在约定时间内收取货物给予买方充分的通知。

如果

a) 买方未按照 B7 通知指定的船舶名称；或

b) 买方指定的船舶未准时到达导致卖方未能按 A4 履行义务，或该船舶不能够装载该货物，或早于 B7 通知的时间停止装货；

买方则按下列情况承担货物灭失或损坏的一切风险：

(i) 自约定之日起，或如没有约定日期的，

(ii) 自卖方在约定期限内按照 A7 通知的日期起，或如没有通知日期的，

(iii) 自任何约定交货期限届满之日起。

但以该货物已清楚地确定为合同项下之货物者为限。

B6 费用划分

买方必须支付

a) 自按照 A4 交货之时起与货物相关的一切费用，如适用时，按照 A6 b) 出口所需海关手续的费用，及出口应交纳的一切关税、税款和其他费用除外；

b) 由于以下原因之一发生的任何额外费用：

(i) 买方未能按照 B7 给予卖方相应的通知，或

(ii) 买方指定的船舶未准时到达，不能装载货物或早于 B7 通知的时间停止装货，

但以该货物已清楚地确定为合同项下之货物者为限；及

c) 如适用时，货物进口应交纳的一切关税、税款和其他费用，及办理进口海关手续的费用和从他国过境运输费用。

B7 通知卖方

买方必须就船舶名称、装船点和其在约定期间内选择的交货时间(如需要时)，向卖方发出充分的通知。

A8 交货凭证

卖方必须自付费用向买方提供已按照 A4 交货的通常证据。

除非上述证据是运输凭证，否则，应买方要求并由其承担风险和费用，卖方必须协助买方取得运输凭证。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时所发生的所有花销和费用。

B8 交货证据

买方必须接受按照 A8 提供的交货凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验除外。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取得货物运输和出口及从他国过境运输所需要的任何文件和信息，包括安全相关信息。

CFR

Cost And Freight 成本加运费

CFR(插入指定目的港) 国际贸易术语解释通则@2010 或 Incoterms@2010

DELIVERY

使用说明

该术语仅用于海运或内河水运。

“成本加运费”是指卖方在船上交货或以取得已经这样交付的货物方式交货。货物灭失

或损坏的风险在货物交到船上时转移。卖方必须签订合同，并支付必要的成本和运费，将货物运至指定的目的港。

当使用 CPT, CIP, CFR 或者 CIF 时，卖方按照所选择术语规定的方式将货物交付给承运人时，即完成其交货义务，而不是货物到达目的地之时。

由于风险转移和费用转移的地点不同，该术语有两个关键点。虽然合同通常都会指定目的港，但不一定都会指定装运港，而这里是风险转移至买方的地方。如果装运港对买方具有特殊意义，特别建议双方在合同中尽可能准确地指定装运港。

由于卖方要承担将货物运至目的地具体地点的费用，特别建议双方应尽可能确切地在指定目的港内明确该点。建议卖方取得完全符合该选择的运输合同。如果卖方按照运输合同在目的港交付点发生了卸货费用，则除非双方事先另有约定，卖方无权向买方要求补偿该项费用。

卖方需要将货物在船上交货，或以取得已经这样交付运往目的港的货物的方式交货。此外，卖方还需签订一份运输合同，或者取得一份这样的合同。此处使用的“取得”一词适用于商品贸易中常见的交易链中的多层销售(链式销售)。

CFR 可能不适合于货物在上船前已经交给承运人的情况，例如用集装箱运输的货物通常是在集装箱码头交货。在此类情况下，应当使用 CPT 术语。

如适用时，CFR 要求卖方办理出口清关。但卖方无义务办理进口清关、支付任何进口税或办理任何进口海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同相符的证据。

A1~A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，卖方必须自负风险和费用，取得所有的出口许可或其他官方授权、办理货物出口所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方必须签订或取得运输合同，将货物自交货地内的约定交货点(如有的话)运送至指定目的港或该目的港的交付点(如有约定)。必须按照通常条件订立合同，由卖方支付费用，经由通常航线，由通常用来运输该类商品的船舶运输。

b) 保险合同

卖方对买方无订立保险合同的义务。但应买方要求并由其承担风险和费用(如有的话)，卖方必须向买方提供后者取得保险所需信息。

A4 交货

卖方必须以将货物装上船，或者以取得已装船货物的方式交货。在其中任何情况下，卖方都必须在约定日期或期限内，按照该港的习惯方式交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外，卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1~BI0 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时，应由买方自负风险和费用，取得所有的进口许可或其他官方授权，办理货物进口和从他国过境运输所需的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。但应卖方要求，买方必须向卖方提供取得保险所需信息。

B4 收取货物

当货物按照 A4 交付时，买方必须收取，并在指定的目的港自承运人收取货物。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如买方未按照 B7 通知卖方，则买方从约定的交货日期或交货期限届满之日起，

承担货物灭失或损坏的一切风险，但以该货物已清楚地确定为合同项下之货物者为限。

A6 费用划分

卖方必须支付

a) 按照 A4 完成交货前与货物相关的一切费用，但按照 B6 应由买方支付的费用除外；

b) 按照 A3 a) 所发生的将货物装上船的运费和其他一切费用，包括将货物装上船和根据运输合同规定由卖方支付的在约定卸载港的卸货费；及

c) 如适用时，货物出口所需海关手续费用，出口应交纳的一切关税、税款和其他费用，以及按照运输合同规定，由卖方支付的货物从他国过境运输的费用。

A7 通知买方

卖方必须向买方发出所需通知，以便买方采取收取货物通常所需要的措施。

A8 交货凭证

卖方必须自付费用，不得延迟地向买方提供到约定目的港的通常的运输凭证。

此运输凭证必须载明合同中的货物，且其签发日期应在约定运输期限内，并使买方能在指定目的港向承运人索取货物。同时，除非另有约定，该项凭证应能使买方在货物运输途中以向下家买方转让或通知承运人的方式出售货物。

当此类运输凭证以可转让形式签发并有数份正本时，则必须将整套正本凭证提交给买方。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所发生的费用。

B6 费用划分

在不与 A3 a) 冲突的情况下，买方必须支付

a) 自按照 A4 交货时起与货物相关的一切费用，如适用时，按照 A6 C) 为出口所需的海关手续费用，及出口应交纳的一切关税、税款和其他费用除外；

b) 货物在运输途中直至到达约定目的港为止的一切费用，按照运输合同该费用应由卖方支付者的除外；

C) 包括驳运费和码头费在内的卸货费，除非根据运输合同该费用应由卖方支付者外；

d) 如买方未按照 B7 发出通知，则自约定运输之日或约定运输期限届满之日起，所发生的一切额外费用，但以该货物已清楚地确定为合同项下之货物者为限；及

e) 如适用时，货物进口应交纳的一切关税、税款和其他费用，及办理进口海关手续的费用和从他国过境运输费用，除非该费用已包括在运输合同中。

B7 通知卖方

当有权决定货物运输时间和 / 或指定目的港内收取货物点时，买方必须向卖方发出充分的通知。

B8 交货证据

如果凭证与合同相符的话，买方必须接受按照 A8 提交的运输凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验除外。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时所发生的所有花销和费用。

B10 协助提供信息及相关费用

买方必须及时告知卖方任何安全信息要求，以便卖方遵守 A10 的规定。

买方必须偿付卖方按照 A10 向买方提供或协助其取得文件和信息时发生的所有花销和费用。

如适用时，应卖方要求并由其承担风险和费用，买方必须及时向卖方提供或协助其取得货物运输和出口及从他国过境运输所需要的任何文件和信息，包括安全相关信息。

CIF

Cost Insurance and Freight 成本、保险费加运费

CIF(插入指定目的港) 国际贸易术语解释通则[®]2010 或 Incoterms[®]2010

DELIVERY

使用说明

该术语仅用于海运或内河水运。

“成本、保险费加运费”是指卖方在船上交货或以取得已经这样交付的货物方式交货。货物灭失或损坏的风险在货物交到船上时转移。卖方必须签订合同，并支付必要的成本和运费，以将货物运至指定的目的港。

卖方还要为买方在运输途中货物的灭失或损坏风险办理保险。买方应注意到，在 CIF 下卖方仅需投保最低险别。如买方需要更多保险保护的话，则需与卖方明确达成协议，或者自行做出额外的保险安排。

当使用 CPT, ciP, CFR 或者 CIF 时，卖方按照所选择的术语规定的方式将货物交付给承运人时，即完成其交货义务，而不是货物到达目的地之时。

由于风险转移和费用转移的地点不同，该术语有两个关键点。虽然合同通常都会指定目的港，但不一定都会指定装运港，而这里是风险转移至买方的地方。如果装运港对买方具有特殊意义，特别建议双方在合同中尽可能准确地指定装运港。

由于卖方需承担将货物运至目的地具体地点的费用，特别建议双方应尽可能确切地在指定目的港内明确该点。建议卖方取得完全符合该选择的运输合同。如果卖方按照运输合同在目的港发生了卸货费用，则除非双方事先另有约定，卖方无权向买方要求补偿该项费用。

卖方需要将货物在船上交货，或以取得已经这样交付运往目的港的货物方式交货。此外，卖方还需签订一份运输合同，或者取得一份这样的合同。此处使用的“取得”一词适用于商品贸易中常见的交易链中的多层销售(链式销售)。

CIF 可能不适合于货物在上船前已经交给承运人的情况，例如用集装箱运输的货物通常是在集装箱码头交货。在此类情况下，应当使用 CIP 术语。

如适用时，CIF 要求卖方办理出口清关。但卖方无义务办理进口清关、支付任何进口税或办理任何进口海关手续。

A 卖方义务

A1 卖方一般义务

卖方必须提供符合买卖合同约定的货物和商业发票，以及合同可能要求的其他与合同相符的证据。

A1~A10 中所指的任何单证在双方约定或符合惯例的情况下，可以是同等作用的电子记录或程序。

A2 许可证、授权、安检通关和其他手续

如适用时，卖方必须自负风险和费用，取得所有的出 IZ1 许可或其他官方授权，办理货物出口所需的一切海关手续。

A3 运输合同与保险合同

a) 运输合同

卖方必须签订或取得运输合同，将货物自交货地内的约定交货点(如有的话)运送至指定目的港或该目的港的交付点(如有约定)。必须按照通常条件订立合同，由卖方支付费用，经由通常航线，由通常用来运输该类商品的船舶运输。

b) 保险合同

卖方必须自付费用取得货物保险。该保险需至少符合《协会货物保险条款》(Institute Cargo Clauses, LMA / IUA) “条款(c)” (Cluases c)或类似条款的最低险别。保险合同应与信誉良好的承保人或保险公司订立。应使买方或其他对货物有可保利益者有权直接向保险人索赔。

当买方要求、且能够提供卖方所需的信息时，卖方应办理任何附加险别，由买方承担费用，如果能够办理，诸如《协会货物保险条款》(Institute Cargo Clauses, LMA / IUA) “条款(A)或(B)” (Clauses A or B)或类似条款的险别，也可同时或单独办理《协会战争险条款》(Institute War Clauses)和 / 或《协会罢工险条款》(Institute Strikes Clauses, LMA / IUA)或其他类似条款的险别。

保险最低金额是合同规定价格另加 10% (即 110%), 并采用合同货币。

B 买方义务

B1 买方一般义务

买方必须按照买卖合同约定支付价款。

B1~B10 中所指的任何单证在双方约定或符合惯例的情况下, 可以是同等作用的电子记录或程序。

B2 许可证、授权、安检通关和其他手续

如适用时, 应由买方自负风险和费用, 取得所有的进口许可或其他官方授权, 办理货物进口和从他国过境运输所需的一切海关手续。

B3 运输合同与保险合同

a) 运输合同

买方对卖方无订立运输合同的义务。

b) 保险合同

买方对卖方无订立保险合同的义务。买方必须向卖方提供后者应买方按照 A3 b) 要求其购买附加险所需信息。

保险期间应从货物自 A4 和 A5 规定的交货点起, 至少到指定目的港止。

卖方应向买方提供保单或其他保险证据。

此外, 应买方要求并由买方承担风险和费用 (如有的话), 卖方必须向买方提供后者取得附加险所需信息。

A4 交货

卖方必须以将货物装上船, 或以取得已经这样交付的货物的方式交货。在其中任何情况下, 卖方都必须在约定日期或期限内、按照该港的习惯方式交货。

A5 风险转移

除按照 B5 的灭失或损坏情况外, 卖方承担按照 A4 完成交货前货物灭失或损坏的一切风险。

A6 费用划分

卖方必须支付

a) 按照 A4 完成交货前与货物相关的一切费用, 但按照 B6 应由买方支付的费用除外;

b) 按照 A3 a) 所发生的运费和其他一切费用, 包括将货物装上船和根据运输合同规定由卖方支付的和在约定卸载港的卸货费;

c) 按照 A3 b) 规定所发生的保险费用; 及

d) 如适用时, 货物出口所需海关手续费用, 出口应交纳的一切关税、税款和其他费用, 以及按照运输合同规定, 由卖方支付的货物从他国过境运输的费用。

B4 收取货物

当货物按照 A4 交付时, 买方必须收取, 并在指定的目的港自承运人收取货物。

B5 风险转移

买方承担按照 A4 交货时起货物灭失或损坏的一切风险。

如买方未按照 B7 通知卖方, 则买方必须从约定交货日期或交货期限届满之日起, 承担货物灭失或损坏的一切风险, 但以该货物已清楚地确定为合同项下之货物者为限。

B6 费用划分

在不与 A3 a) 冲突的情况下，买方必须支付

a) 自按照 A4 交货时起，与货物相关的一切费用，如适用时，按照 A6 d) 为出口所需的海关手续费用，及出口应交纳的一切关税、税款和其他费用除外；

b) 货物在运输途中直至到达目的港为止的一切费用，按照运输合同该费用应由卖方支付的除外；

c) 包括驳运费和码头费在内的卸货费，除非根据运输合同该费用应由卖方支付者外；

d) 如买方未按照 B7 发出通知，则自约定运输之日或约定运输期限届满之日起，所发生的一切额外费用，但以该货物已清楚地确定为合同项下之货物者为限；及

e) 如适用时，货物进口应交纳的一切关税、税款和其他费用，及办理进口海关手续的费用和从他国过境运输费用，除非该费用已包括在运输合同中；及

f) 按照 A3 b) 和 B3 b)，应卖方要求办理附加险所产生的费用。

A7 通知买方

卖方必须向买方发出所需通知，以便买方采取收取货物通常所需要的措施。

A8 交货凭证

卖方必须自付费用，不得延迟地向买方提供到约定目的港的通常的运输凭证。

此运输凭证必须载明合同该项货物，且其签发日期应在约定运输期限内，并使买方能在指定目的港向承运人索取货物。同时，除非另有约定，该项凭证应能使买方在货物运输途中以向下家买方转让或通知承运人的方式出售货物。

当此类运输凭证以可转让形式签发并有数份正本时，则必须将整套正本凭证提交给买方。

A9 查对一包装一标记

卖方必须支付为了按照 A4 进行交货，所需要进行的查对费用(如查对质量、丈量、过磅、点数的费用)，以及出口国有关机构强制进行的装运前检验所发生的费用。

除非在特定贸易中，某类货物的销售通常不需包装，卖方必须自付费用包装货物。

除非买方在签订合同前已通知卖方特殊包装要求，卖方可以适合该货物运输的方式对货物进行包装。包装应作适当标记。

A10 协助提供信息及相关费用

如适用时，应买方要求并由其承担风险和费用，卖方必须及时向买方提供或协助其取得相关货物进口和 / 或将货物运输到最终目的地所需要的任何文件和信息，包括安全相关信息。

卖方必须偿付买方按照 B10 提供或协助取得文件和信息时所发生的所有花销和费用。

B7 通知卖方

当有权决定货物运输时间和 / 或指定目的港内收取货物点时，买方必须向卖方发出充分的通知。

B8 交货证据

如果凭证与合同相符的话，买方必须接受按照 A8 提交的运输凭证。

B9 货物检验

买方必须支付任何强制性装船前检验费用，但出口国有关机构强制进行的检验除外。

B10 协助提供信息及相关费用

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Incoterms[®]

ICC rules

for the use of domestic and
international trade terms

Entry into force: 1 January 2011

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International Chamber of Commerce

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International Chamber of Commerce

FOREWORD

By Rajat Gupta, ICC Chairman

The global economy has given businesses broader access than ever before to markets all over the world. Goods are sold in more countries, in larger quantities, and in greater variety. But as the volume and complexity of global sales increase, so do possibilities for misunderstandings and costly disputes when sale contracts are not adequately drafted.

The Incoterms[®] rules, the ICC rules on the use of domestic and international trade terms, facilitate the conduct of global trade. Reference to an *Incoterms[®] 2010* rule in a sale contract clearly defines the parties' respective obligations and reduces the risk of legal complications.

Since the creation of the Incoterms rules by ICC in 1936, this globally accepted contractual standard has been regularly updated to keep pace with the development of international trade. The *Incoterms[®] 2010* rules take account of the continued spread of customs-free zones, the increased use of electronic communications in business transactions, heightened concern about security in the movement of goods and changes in transport practices. *Incoterms[®] 2010* updates and consolidates the 'delivered' rules, reducing the total number of rules from 13 to 11, and offers a simpler and clearer presentation of all the rules. *Incoterms[®] 2010* is also the first version of the Incoterms rules to make all references to buyers and sellers gender-neutral.

The broad expertise of ICC's Commission on Commercial Law and Practice, whose membership is drawn from all parts of the world and all trade sectors, ensures that the *Incoterms[®] 2010* rules respond to business needs everywhere.

ICC would like to express its gratitude to the members of the Commission, chaired by Fabio Bortolotti (Italy), to the Drafting Group, which comprised Charles Debattista (Co-Chair, UK), Christoph Martin Radtke (Co-Chair, France), Jens Bredow (Germany), Johnny Herre (Sweden), David Lowe (UK), Lauri Railas (Finland), Frank Reynolds (US), and Miroslav Subert (Czech Republic), and to Askó Raty (Finland) for assistance with the images depicting the 11 rules.

INTRODUCTION

The Incoterms[®] 2010 rules explain a set of three-letter trade terms reflecting business-to-business practice in contracts for the sale of goods. The Incoterms rules describe mainly the tasks, costs and risks involved in the delivery of goods from sellers to buyers.

How to use the Incoterms[®] 2010 rules

1. Incorporate the Incoterms[®] 2010 rules into your contract of sale

If you want the Incoterms[®] 2010 rules to apply to your contract, you should make this clear in the contract, through such words as, "[the chosen Incoterms rule including the named place, followed by] Incoterms[®] 2010".

2. Choose the appropriate Incoterms rule

The chosen Incoterms rule needs to be appropriate to the goods, to the means of their transport, and above all to whether the parties intend to put additional obligations, for example such as the obligation to organize carriage or insurance, on the seller or on the buyer. The Guidance Note to each Incoterms rule contains information that is particularly helpful when making this choice. Whichever Incoterms rule is chosen, the parties should be aware that the interpretation of their contract may well be influenced by customs particular to the port or place being used.

3. Specify your place or port as precisely as possible

The chosen Incoterms rule can work only if the parties name a place or port, and will work best if the parties specify the place or port as precisely as possible.

A good example of such precision would be:

"FCA 38 Cours Albert 1^{er}, Paris, France Incoterms[®] 2010".

Under the Incoterms rules Ex Works (EXW), Free Carrier (FCA), Delivered at Terminal (DAT), Delivered at Place (DAP), Delivered Duty Paid (DDP), Free Alongside Ship (FAS), and Free on Board (FOB), the named place is the place where delivery takes place and where risk passes from the seller to the buyer. Under the Incoterms rules Carriage Paid To (CPT), Carriage and Insurance Paid To (CIP), Cost and Freight (CFR) and Cost, Insurance and Freight (CIF), the named place differs from the place of delivery. Under these four Incoterms rules, the named place is the place of destination to which carriage is paid. Indications as to place or destination can helpfully be further specified by

stating a precise point in that place or destination in order to avoid doubt or argument.

1. "Incoterms" is a registered trademark of the International Chamber of Commerce.

4. Remember that Incoterms rules do not give you a complete contract of sale. Incoterms rules do say which party to the sale contract has the obligation to make carriage or insurance arrangements, when the seller delivers the goods to the buyer, and which costs each party is responsible for. Incoterms rules, however, say nothing about the price to be paid or the method of its payment. Neither do they deal with the transfer of ownership of the goods, or the consequences of a breach of contract. These matters are normally dealt with through express terms in the contract of sale or in the law governing that contract. The parties should be aware that mandatory local law may override any aspect of the sale contract, including the chosen Incoterms rule.

Main features of the Incoterms[~] 2010 rules

1. Two new Incoterms rules – DAT and DAP – have replaced the Incoterms 2000 rules DAF, DES, DEQ and DDU

The number of Incoterms rules has been reduced from 13 to 11. This has been achieved by substituting two new rules that may be used irrespective of the agreed mode of transport – DAT, Delivered at Terminal, and DAP, Delivered at Place – for the Incoterms 2000 rules DAF, DES, DEQ and DDU.

Under both new rules, delivery occurs at a named destination: in DAT, at the buyer's disposal unloaded from the arriving vehicle (as under the former DEQ rule); in DAP, likewise at the buyer's disposal, but ready for unloading (as under the former DAF, DES and DDU rules).

The new rules make the Incoterms 2000 rules DES and DEQ superfluous. The named terminal in DAT may well be in a port, and DAT can therefore safely be used in cases where the Incoterms 2000 rule DEQ once was. Likewise, the arriving "vehicle" under DAP may well be a ship and the named place of destination may well be a port: consequently, DAP can safely be used in cases where the Incoterms 2000 rule DES once was. These new rules, like their predecessors, are "delivered", with the seller bearing all the costs (other than those related to import clearance, where applicable) and risks involved in bringing the goods to the named place of destination.

2. Classification of the 11 Incoterms[~] 2010 rules

The 11 Incoterms~ 2010 rules are presented in two distinct classes:

RULES FOR ANY MODE OR MODES OF TRANSPORT

EXW EXWORKS

FCA FREE CARRIER

CPT CARRIAGE PAID TO

CIP CARRIAGE AND INSURANCE PAID TO

DAT DELIVERED AT TERMINAL

DAP DELIVERED AT PLACE

DDP DELIVERED DUTY PAID

RULES FOR SEAAND INLAND WATERWAY TRANSPORT

FAS FREE ALONGSIDE SHIP

FOB FREE ON BOARD

CFR COSTAND FREIGHT

CIF COST INSURANCE AND FREIGHT

The first class includes the seven Incoterms~ 2010 rules that can be used irrespective of the mode of transport selected and irrespective of whether one or more than one mode of transport is employed. EXW, FCA, CPT, CIP, DAT, DAP and DDP belong to this class. They can be used even when there is no maritime transport at all. It is important to remember, however, that these rules can be used in cases where a ship is used for part of the carriage.

In the second class of Incoterms~ 2010 rules, the point of delivery and the place to which the goods are carried to the buyer are both ports, hence the label "sea and inland waterway" rules. FAS, FOB, CFR and CIF belong to this class. Under the last three Incoterms rules, all mention of the ship's rail as the point of delivery has been omitted in preference for the goods being delivered when they are "on board" the vessel. This more closely reflects modern commercial reality and avoids the rather dated image of the risk swinging to and fro across an imaginary perpendicular line.

3. Rules for domestic and international trade

Incoterms rules have traditionally been used in international sale contracts where goods pass across national borders. In various areas of the world, however, trade blocs, like the European Union, have made border formalities between different countries less significant. Consequently, the subtitle of the Incoterms[®] 2010 rules formally recognizes that they are available for application to both international and domestic sale contracts. As a result, the Incoterms[®] 2010 rules clearly state in a number of places that the obligation to comply with export/import formalities exists only where applicable.

Two developments have persuaded the ICC that a movement in this direction is timely. Firstly, traders commonly use Incoterms rules for purely domestic sale contracts. The second reason is the greater willingness in the United States to use Incoterms rules in domestic trade rather than the former Uniform Commercial Code shipment and delivery terms.

4. Guidance Notes

Before each Incoterms[®] 2010 rule you will find a Guidance Note. The Guidance Notes explain the fundamentals of each Incoterms rule, such as when it should be used, when risk passes, and how costs are allocated between seller and buyer. The Guidance Notes are not part of the actual Incoterms[®] 2010 rules, but are intended to help the user accurately and efficiently steer towards the appropriate Incoterms rule for a particular transaction.

5. Electronic communication

Previous versions of Incoterms rules have specified those documents that could be replaced by EDI messages. Articles A1/B 1 of the Incoterms[®] 2010 rules, however, now give electronic means of communication the same effect as paper communication, as long as the parties so agree or where customary. This formulation facilitates the evolution of new electronic procedures throughout the lifetime of the Incoterms[®] 2010 rules.

6. Insurance cover

The Incoterms[®] 2010 rules are the first version of the Incoterms rules since the revision of the Institute Cargo Clauses and take account of alterations made to those clauses. The Incoterms[®] 2010 rules place information duties relating to insurance in articles A3/B3, which deal with contracts of carriage and insurance. These provisions have been moved from the more generic articles found in articles A10/B 10 of the Incoterms 2000 rules. The language in articles A3/B3 relating to insurance has also been altered with a view to clarifying the parties' obligations in this regard.

7. Security-related clearances and information required for such clearances

There is heightened concern nowadays about security in the movement of goods, requiring verification that the goods do not pose a threat to life or property for reasons other than their inherent nature. Therefore, the Incoterms[~] 2010 rules have allocated obligations between the buyer and seller to obtain or to render assistance in obtaining security-related clearances, such as chain-of-custody information, in articles A2/B2 and A 10/B 10 of various Incoterms rules.

8. Terminal handling charges

Under Incoterms rules CPT, CIP, CFR, CIF, DAT, DAP, and DDP, the seller must make

arrangements for the carriage of the goods to the agreed destination. While the freight is paid by the seller, it is actually paid for by the buyer as freight costs are normally included by the seller in the total selling price. The carriage costs will sometimes include the costs of handling and moving the goods within port or container terminal facilities and the carrier or terminal operator may well charge these costs to the buyer who receives the goods. In these circumstances, the buyer will want to avoid paying for the same service twice: once to the seller as part of the total selling price and once independently to the carrier or the terminal operator. The Incoterms[~] 2010 rules seek to avoid this happening by clearly allocating such costs in articles A6/B6 of the relevant Incoterms rules.

9. String sales

In the sale of commodities, as opposed to the sale of manufactured goods, cargo is frequently sold several times during transit "down a string". When this happens, a seller in the middle of the string does not "ship" the goods because these have already been shipped by the first seller in the string. The seller in the middle of the string therefore performs its obligations towards its buyer not by shipping the goods, but by "procuring" goods that have been shipped. For clarification purposes, Incoterms[~] 2010 rules include the obligation to "procure goods shipped" as an alternative to the obligation to ship goods in the relevant Incoterms rules.

Variants of Incoterms rules Sometimes the parties want to alter an Incoterms rule. The Incoterms[~] 2010 rules do not prohibit such alteration, but there are dangers in so doing. In order to avoid any unwelcome surprises, the parties would need to make the intended effect of such alterations extremely clear in their contract. Thus, for example, if the allocation of costs in the Incoterms[~] 2010 rules is altered in the contract, the parties should also clearly state

whether they intend to vary the point at which the risk passes from seller to buyer.

Status of this introduction

This introduction gives general information on the use and interpretation of the Incoterms²⁰¹⁰ rules, but does not form part of those rules.

Explanation of terms used in the Incoterms²⁰¹⁰ rules

As in the Incoterms 2000 rules, the seller's and buyer's obligations, are presented in

mirror fashion, reflecting under column A the seller's obligations and under column B the buyer's obligations. These obligations can be carried out personally by the seller or the buyer or sometimes, subject to terms in the contract or the applicable law, through intermediaries such as carriers, freight forwarders or other persons nominated by the seller or the buyer for a specific purpose.

The text of the Incoterms²⁰¹⁰ rules is meant to be self-explanatory. However, in order to assist users the following text sets out guidance as to the sense in which selected terms are used throughout the document.

Carrier: For the purposes of the Incoterms²⁰¹⁰ rules, the carrier is the party with whom carriage is contracted.

Customs formalities: These are requirements to be met in order to comply with any applicable customs regulations and may include documentary, security, information or physical inspection obligations.

Delivery: This concept has multiple meanings in trade law and practice, but in the Incoterms²⁰¹⁰ rules, it is used to indicate where the risk of loss of or damage to the goods passes from the seller to the buyer.

Delivery document: This phrase is now used as the heading to article A8. It means a document used to prove that delivery has occurred. For many of the Incoterms²⁰¹⁰ rules, the delivery document is a transport document or corresponding electronic record. However, with EXW, FCA, FAS and FOB, the delivery document may simply be a receipt. A delivery document may also have other functions, for example as part of the mechanism for payment.

Electronic record or procedure: A set of information constituted of one or more electronic messages and, where applicable, being functionally equivalent with the corresponding paper document.

Packaging: This word is used for different purposes:

1. The packaging of the goods to comply with any requirements under the contract of sale.
2. The packaging of the goods so that they are fit for transportation.
3. The stowage of the packaged goods within a container or other means of transport.

In the Incoterms²⁰¹⁰ rules, packaging means both the first and second of the above. The Incoterms²⁰¹⁰ rules do not deal with the parties' obligations for stowage within a container and therefore, where relevant, the parties should deal with this in the sale contract.

EXW

EX WORKS

EXW (insert named place of delivery) Incoterms

2010

DELIVERY

GUIDANCE NOTE

This rule may be used irrespective of the mode of transport selected and may also be used where more than one mode of transport is employed. It is suitable for domestic trade, while FCA is usually more appropriate for international trade.

"Ex Works" means that the seller delivers when it places the goods at the disposal of the buyer at the seller's premises or at another named place (i.e., works, factory, warehouse, etc.). The seller does not need to load the goods on any collecting vehicle, nor does it need to clear the goods for export, where such clearance is applicable.

The parties are well advised to specify as clearly as possible the point within the named place of delivery, as the costs and risks to that point are for the account of the seller. The buyer bears all costs and risks involved in taking the goods from the agreed point, if any, at the named place of delivery.

EXW represents the minimum obligation for the seller. The rule should be used with care as:

- a) The seller has no obligation to the buyer to load the goods, even though in practice the seller may be in a better position to do so. If the seller does load the goods, it does so at the buyer's risk and expense. In cases where the seller is in a better position to load the goods, FCA, which obliges the seller to do so at its own risk and expense, is usually more appropriate.
- b) A buyer who buys from a seller on an EXW basis for export needs to be aware that the seller has an obligation to provide only such assistance as the buyer may require to effect that export: the seller is not bound to organize the export clearance. Buyers are therefore well advised not to use EXW if they cannot directly or indirectly obtain export clearance.
- c) The buyer has limited obligations to provide to the seller any information regarding the export of the goods. However, the seller may need this information for, e.g., taxation or reporting purposes.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must provide the buyer, at the buyer's request, risk and expense, assistance in obtaining any export licence, or other official authorization necessary for the export of the goods.

Where applicable, the seller must provide, at the buyer's request, risk and expense, any information in the possession of the seller that is required for the security clearance of the goods.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller has no obligation to the buyer to make a contract of carriage.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods by placing them at the disposal of the buyer at the agreed point, if any, at the named place of delivery, not loaded on any collecting vehicle. If no specific point has been agreed within the named place of delivery, and if there are several points available, the seller may select the point that best suits its purpose. The seller must deliver the goods on the agreed date or within the agreed period.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4 with the exception of loss or damage in the circumstances described in B5.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any export and import licence or other official authorization and carry out all customs formalities for the export of the goods.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance.

B4 Taking delivery

The buyer must take delivery of the goods when A4 and A7 have been complied with.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If the buyer fails to give notice in accordance with B7, then the buyer bears all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for delivery, provided that the goods have been clearly identified as the contract goods.

A6 Allocation of costs

The seller must pay all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6.

A7 Notices to the buyer

The seller must give the buyer any notice needed to enable the buyer to take delivery of the goods.

A8 Delivery document

The seller has no obligation to the buyer.

A9 Checking—packaging—marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the export and/or import of the goods and/or for their transport to the final destination.

B6 Allocation of costs

The buyer must:

- a) pay all costs relating to the goods from the time they have been delivered as envisaged in A4;
- b) pay any additional costs incurred by failing either to take delivery of the goods when they have been placed at its disposal or to give appropriate notice in accordance with B7, provided that the goods have been clearly identified as the contract goods;

- c) pay, where applicable, all duties, taxes and other charges, as well as the costs of carrying out customs formalities payable upon export; and
- d) reimburse all costs and charges incurred by the seller in providing assistance as envisaged in A2.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time within an agreed period and/or the point of taking delivery within the named place, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must provide the seller with appropriate evidence of having taken delivery.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, including inspection mandated by the authorities of the country of export.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

FCA

Free Carrier

FCA (insert named place of delivery) Incoterms~ 2010

GUIDANCE NOTE

This rule may be used irrespective of the mode of transport selected and may also be used where more than one mode of transport is employed.

"Free Carrier" means that the seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place. The parties are well advised to specify as clearly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.

If the parties intend to deliver the goods at the seller's premises, they

should identify the address of those premises as the named place of delivery. If, on the other hand, the parties intend the goods to be delivered at another place, they must identify a different specific place of delivery.

FCA requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence or other official authorization and carry out all customs formalities necessary for the export of the goods.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller has no obligation to the buyer to make a contract of carriage. However, if requested by the buyer or if it is commercial practice and the buyer does not give an instruction to the contrary in due time, the seller may contract for carriage on usual terms at the buyer's risk and expense. In either case, the seller may decline to make the contract of carriage and, if it does, shall promptly notify the buyer.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods to the carrier or another person nominated by the buyer at the agreed point, if any, at the named place on the agreed date or within the agreed period.

Delivery is completed:

a) If the named place is the seller's premises, when the goods have been

loaded on the means of transport provided by the buyer.

b) In any other case, when the goods are placed at the disposal of the carrier or another person nominated by the buyer on the seller's means of transport ready for unloading.

If no specific point has been notified by the buyer under B7 d) within the named place of delivery, and if there are several points available, the seller may select the point that best suits its purpose.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B 1-B10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods and for their transport through any country.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer must contract at its own expense for the carriage of the goods from the named place of delivery, except when the contract of carriage is made by the seller as provided for in A3 a).

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4.

Unless the buyer notifies the seller otherwise, the seller may deliver the goods for carriage in such a manner as the quantity and/or nature of the goods may require.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4, with the exception of loss or damage in the circumstances described in B5.

A6 Allocation of costs

The seller must pay

a) all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6; and

b) where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes, and other charges payable upon export.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If

a) the buyer fails in accordance with B7 to notify the nomination of a carrier or another person as envisaged in A4 or to give notice; or

b) the carrier or person nominated by the buyer as envisaged in A4 fails to take the goods into its charge,

then, the buyer bears all risks of loss of or damage to the goods:

- (i) from the agreed date, or in the absence of an agreed date,
- (ii) from the date notified by the seller under A7 within the agreed period; or, if no such date has been notified,
- (iii) from the expiry date of any agreed period for delivery, provided that the goods have been clearly identified as the contract goods.

B6 Allocation of costs

The buyer must pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4, except, where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes, and other charges payable upon export as referred to in A6 b);

b) any additional costs incurred, either because:

- (i) the buyer fails to nominate a carrier or another person as envisaged in A4, or
- (ii) the carrier or person nominated by the buyer as envisaged in A4 fails to take the goods into its charge, or
- (iii) the buyer has failed to give appropriate notice in accordance with B7, provided that the goods have been clearly identified as the contract goods; and

c) where applicable, all duties, taxes and other charges as well as the costs of carrying out customs formalities payable upon import of the

goods and the costs for their transport through any country.

A7 Notices to the buyer

The seller must, at the buyer's risk and expense, give the buyer sufficient notice either that the goods have been delivered in accordance with A4 or that the carrier or another person nominated by the buyer has failed to take the goods within the time agreed.

A8 Delivery document

The seller must provide the buyer, at the seller's expense, with the usual proof that the goods have been delivered in accordance with A4.

The seller must provide assistance to the buyer, at the buyer's request, risk and expense, in obtaining a transport document.

A9 Checking - packaging - marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B7 Notices to the seller

The buyer must notify the seller of

a) the name of the carrier or another person nominated as envisaged in A4 within sufficient time as to enable the seller to deliver the goods

in accordance with that article;

b) where necessary, the selected time within the period agreed for delivery when the carrier or person nominated will take the goods;

c) the mode of transport to be used by the person nominated; and

d) the point of taking delivery within the named place.

B8 Proof of delivery

The buyer must accept the proof of delivery provided as envisaged in A8.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.

CPT

CARRIAGE PAID

TO

CPT (insert named place of destination) Incoterms~ 2010

GUIDANCE NOTE

This rule may be used irrespective of the mode of transport selected and may also be used where more than one mode of transport is employed.

"Carriage Paid to" means that the seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such place is agreed between the parties) and that the seller must contract for and pay the

costs of carriage necessary to bring the goods to the named place of destination.

When CPT, CIP, CFR or CIF are used, the seller fulfils its obligation to deliver when it hands the goods over to the carrier and not when the goods reach the place of destination.

This rule has two critical points, because risk passes and costs are transferred at different places. The parties are well advised to identify as precisely as possible in the contract both the place of delivery, where the risk passes to the buyer, and the named place of destination to which the seller must contract for the carriage. If several carriers are used for the carriage to the agreed destination and the parties do not agree on a specific point of delivery, the default position is that risk passes when the goods have been delivered to the first carrier at a point entirely of the seller's choosing and over which the buyer has no control. Should the parties wish the risk to pass at a later stage (e.g., at an ocean port or airport), they need to specify this in their contract of sale.

The parties are also well advised to identify as precisely as possible the point within the agreed place of destination, as the costs to that point are for the account of the seller. The seller is advised to procure contracts of carriage that match this choice precisely. If the seller incurs costs under its contract of carriage related to unloading at the named place of destination, the seller is not entitled to recover such costs from the buyer unless otherwise agreed between the parties.

CPT requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence or other official authorization and carry out all customs formalities necessary for the export of the goods, and for their transport

through any country prior to delivery.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract or procure a contract for the carriage of the goods from the agreed point of delivery, if any, at the place of delivery to the named place of destination or, if agreed, any point at that place. The contract of carriage must be made on usual terms at the seller's expense and provide for carriage by the usual route and in a customary manner. If a specific point is not agreed or is not determined by practice, the seller may select the point of delivery and the point at the named place of destination that best suit its purpose.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods by handing them over to the carrier contracted in accordance with A3 on the agreed date or within the agreed period

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4, with the exception of loss or damage in the circumstances described in B5.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods and for their transport through any country.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance. However, the buyer must provide the seller, upon request, with the necessary information for obtaining insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4 and receive them from the carrier at the named place of destination.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If the buyer fails to give notice in accordance with B7, it must bear all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for delivery, provided that the goods have been clearly identified as the contract goods.

A6 Allocation of costs

The seller must pay

a) all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6;

b) the freight and all other costs resulting from A3 a), including the costs of loading the goods and any charges for unloading at the place of destination that were for the seller's account under the contract of carriage; and

c) where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes and other charges payable upon export, and the costs for their transport through any country that were for the seller's account under the contract of carriage.

A7 Notices to the buyer

The seller must notify the buyer that the goods have been delivered in accordance with A4.

The seller must give the buyer any notice needed in order to allow the buyer to take measures that are normally necessary to enable the buyer to

take the goods.

A8 Delivery document

If customary or at the buyer's request, the seller must provide the buyer, at the seller's expense, with the usual transport document[s] for the transport contracted in accordance with A3.

This transport document must cover the contract goods and be dated within the period agreed for shipment. If agreed or customary, the document must also enable the buyer to claim the goods from the carrier at the named place of destination and enable the buyer to sell the goods in transit by the transfer of them document to a subsequent buyer or by notification to the carrier.

When such a transport document is issued in negotiable form and in several originals, full set of originals must be presented to the buyer.

B6 Allocation of costs

The buyer must, subject to the provisions of A3 a), pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4, except, where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes, and other charges payable upon export as referred to in A6 c);

b) all costs and charges relating to the goods while in transit until their arrival at the agreed place of destination, unless such costs and charges were for the seller's account under the contract of carriage;

c) unloading costs, unless such costs were for the seller's account under the contract of carriage;

d) any additional costs incurred if the buyer fails to give notice in accordance with B7, from the agreed date or the expiry date of the agreed period for dispatch, provided that the goods have been clearly identified as the contract goods; and

e) where applicable, all duties, taxes and other charges, as well as the costs of carrying out customs formalities payable upon import of the goods and the costs for their transport through any country, unless included within the cost of the contract of carriage.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time for dispatching the goods and/or the named place of destination or the point

of receiving the goods within that place, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must accept the transport document provided as envisaged in A8 if it is in conformity with the contract.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.

CIP

CARRIAGE AND INSURANCE PAID

TO

CIP (insert named place of destination) Incoterms~

2010

DELIVERY

GUIDANCE NOTE

This rule may be used irrespective of the mode of transport selected and may also be used where more than one mode of transport is employed.

"Carriage and Insurance Paid to" means that the seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such place is agreed between the parties) and that the seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination.

The seller also contracts for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage. The buyer should note that under CIP the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.

When CPT, CIP, CFR or CIF are used, the seller fulfils its obligation to deliver when it hands the goods over to the carrier and not when the goods reach the place of destination.

This rule has two critical points, because risk passes and costs are transferred at different places. The parties are well advised to identify as precisely as possible in the contract both the place of delivery, where the risk passes to the buyer, and the named place of destination to which the seller must contract for carriage. If several carriers are used for the carriage to the agreed destination and the parties do not agree on a specific

point of delivery, the default position is that risk passes when the goods have been delivered to the first carrier at a point entirely of the seller's choosing and over which the buyer has no control. Should the parties wish the risk to pass at a later stage (e.g., at an ocean port or an airport), they need to specify this in their contract of sale.

The parties are also well advised to identify as precisely as possible the point within the agreed place of destination, as the costs to that point are for the account of the seller. The seller is advised to procure contracts of carriage that match this choice precisely. If the seller incurs costs under its contract of carriage related to unloading at the named place of destination, the seller is not entitled to recover such costs from the buyer unless otherwise agreed between the parties.

CIP requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with

the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence or other official authorization and carry out all customs formalities necessary for the export of the goods and for their transport through any country prior to delivery.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract or procure a contract for the carriage of the goods from the agreed point of delivery, if any, at the place of delivery to the named place of destination or, if agreed, any point at that place. The contract of carriage must be made on usual terms at the seller's expense and provide for carriage by the usual route and in a customary manner. If a specific point is not agreed or is not determined by practice, the seller may select the point of delivery and the point at the named place of destination that best suit its purpose.

b) Contract of insurance

The seller must obtain at its own expense cargo insurance complying at least with the minimum cover as provided by Clauses (C) of the Institute Cargo Clauses (LMA/IUA) or any similar clauses. The insurance shall be contracted with underwriters or an insurance company of good repute and entitle the buyer, or any other person having an insurable interest in the goods, to claim directly from the insurer.

When required by the buyer, the seller shall, subject to the buyer providing any necessary information requested by the seller, provide at the buyer's expense any additional cover, if procurable, such as cover as provided by Clauses (A) or (B) of the Institute Cargo Clauses (LMA/IUA) or any similar clauses, and/or cover complying with the Institute War Clauses and/or Institute Strikes Clauses (LMA/IUA) or any similar clauses.

The insurance shall cover, at a minimum, the price provided in the contract plus 10% (i.e., 110%) and shall be in the currency of the contract.

The insurance shall cover the goods from the point of delivery set out in A4 and A5 to at least the named place of destination.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods and for their transport through any country.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance. However, the buyer must provide the seller, upon request, with any information necessary for the seller to procure any additional insurance

requested by the buyer as envisaged in A3 b).

The seller must provide the buyer with the insurance policy or other evidence of insurance cover.

Moreover, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs to procure any additional insurance.

A4 Delivery

The seller must deliver the goods by handing them over to the carrier contracted in accordance with A3 on the agreed date or within the agreed period.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4, with the exception of loss or damage in the circumstances described in B5.

A6 Allocation of costs

The seller must pay

a) all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6;

b) the freight and all other costs resulting from A3 a), including the costs of loading the goods and any charges for unloading at the place of destination that were for the seller's account under the contract of carriage;

c) the costs of insurance resulting from A3 b); and

d) where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes and other charges payable upon export, and the costs for their transport through any country that were for the seller's account under the contract of carriage.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4 and receive them from the carrier at the named place of destination.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If the buyer fails to give notice in accordance with B7, it must bear all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for delivery, provided that the goods have been clearly identified as the contract goods.

B6 Allocation of costs

The buyer must, subject to the provisions of A3 a), pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4, except, where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes and other charges payable upon export as referred to in A6 d);

b) all costs and charges relating to the goods while in transit until their arrival at the agreed place of destination, unless such costs and charges were for the seller's account under the contract of carriage;

c) unloading costs, unless such costs were for the seller's account under the contract of carriage;

d) any additional costs incurred if it fails to give notice in accordance with B7, from the agreed date or the expiry date of the agreed period for dispatch, provided that the goods have been clearly identified as the contract goods;

e) where applicable, all duties, taxes and other charges as well as the costs of carrying out customs formalities payable upon import of the goods and the costs for their transport through any country, unless included within the cost of the contract of carriage; and

f) the costs of any additional insurance procured at the buyer's request under A3 and B3.

A7 Notices to the buyer

The seller must notify the buyer that the goods have been delivered in accordance with A4.

The seller must give the buyer any notice needed in order to allow the buyer to take measures that are normally necessary to enable the buyer to take the goods.

A8 Delivery document

If customary or at the buyer's request, the seller must provide the buyer, at the seller's expense, with the usual transport document[s] for the

transport contracted in accordance with A3.

This transport document must cover the contract goods and be dated within the period agreed for shipment. If agreed or customary, the document must also enable the buyer to claim the goods from the carrier at the named place of destination and enable the buyer to sell the goods in transit by the transfer of the document to a subsequent buyer or by notification to the carrier.

When such a transport document is issued in negotiable form and in several originals, a full set of originals must be presented to the buyer.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4 as well as the costs of any pre-shipment inspection mandated by the authority of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time for dispatching the goods and/or the named place of destination or the point of receiving the goods within that place, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must accept the transport document provided as envisaged in A8 if it is in conformity with the contract.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.

DAT

DELIVERED AT TERMINAL

DAT (insert named terminal at port or place of destination) Incoterms~ 2010

DELIVERY

GUIDANCE NOTE

This rule may be used irrespective of the mode of transport selected and may also be used where more than one mode of transport is employed.

"Delivered at Terminal" means that the seller delivers when the goods, once

unloaded from the arriving means of transport, are placed at the disposal of the buyer at a named terminal at the named port or place of destination. "Terminal" includes any place, whether covered or not, such as a quay, warehouse, container yard or road, rail or air cargo terminal. The seller bears all risks involved in bringing the goods to and unloading them at the terminal at the named port or place of destination.

The parties are well advised to specify as clearly as possible the terminal and, if possible, a specific point within the terminal at the agreed port or place of destination, as the risks to that point are for the account of the seller. The seller is advised to procure a contract of carriage that matches this choice precisely.

Moreover, if the parties intend the seller to bear the risks and costs involved in transporting and handling the goods from the terminal to another place, then the DAP or DDP rules should be used.

DAT requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence and other official authorization and carry out all customs formalities necessary for the export of the goods and for their transport through any country prior to delivery.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract at its own expense for the carriage of the goods to the named terminal at the agreed port or place of destination. If a specific terminal is not agreed or is not determined by practice, the seller may select the terminal at the agreed port or place of destination that best suits its purpose.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must unload the goods from the arriving means of transport and must then deliver them by placing them at the disposal of the buyer at the named terminal referred to in A3 a) at the port or place of destination on the agreed date or within the agreed period.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4 with the exception of loss or damage in the circumstances described in B5.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B 10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, the buyer must obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance. However, the buyer must provide the seller, upon request, with the necessary information for obtaining insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If

- a) the buyer fails to fulfil its obligations in accordance with B2, then it bears all resulting risks of loss of or damage to the goods; or
- b) the buyer fails to give notice in accordance with B7, then it bears all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for delivery,

A6 Allocation of cost

The seller must pay

- a) in addition to costs resulting from A3 a), all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6; and
- b) where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export and the costs for their transport through any country, prior to delivery in accordance with A4.

A7 Notices to the buyer

The seller must give the buyer any notice needed in order to allow the buyer to take measures that are normally necessary to enable the buyer to take delivery of the goods.

A8 Delivery document

The seller must provide the buyer, at the seller's expense, with a document enabling the buyer to take delivery of the goods as envisaged in A4/B4.

A9 Checking - packaging - marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related

information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

B6 Allocation of costs

The buyer must pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4;

b) any additional costs incurred by the seller if the buyer fails to fulfil its obligations in accordance with B2, or to give notice in accordance with B7, provided that the goods have been clearly identified as the contract goods; and

c) where applicable, the costs of customs formalities as well as all duties, taxes and other charges payable upon import of the goods.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time within an agreed period and/or the point of taking delivery at the named terminal, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must accept the delivery document provided as envisaged in A8.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related

information, that the seller needs for the transport and export of the goods and for their transport through any country.

DAP

DELIVERED ,AT

PLACE

DAP (insert named place of destination) Incoterms~

2010

DELIVERY

GUIDANCE NOTE

This rule may be used irrespective of the mode of transport selected and may also be used where more than one mode of transport is employed.

"Delivered at Place" means that the seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination. The seller bears all risks involved in bringing the goods to the named place.

The parties are well advised to specify as clearly as possible the point within the agreed place of destination, as the risks to that point are for the account of the seller. The seller is advised to procure contracts of carriage that match this choice precisely. If the seller incurs costs under its contract of carriage related to unloading at the place of destination, the seller is not entitled to recover such costs from the buyer unless otherwise agreed between the parties.

DAP requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities. If the parties wish the seller to clear the goods for import, pay any import duty and carry out any import customs formalities, the DDP term should be used.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence and other official authorization and carry out all customs formalities necessary for the export of the goods and for their transport through any country prior to delivery.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract at its own expense for the carriage of the goods to the named place of destination or to the agreed point, if any, at the named place of destination. If a specific point is not agreed or is not determined by practice, the seller may select the point at the named place of destination that best suits its purpose.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods by placing them at the disposal of the buyer on the arriving means of transport ready for unloading at the agreed point, if any, at the named place of destination on the agreed date or within the agreed period.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4, with the exception of loss or damage in the circumstances described in B5.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B 10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, the buyer must obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance. However, the buyer must provide the seller, upon request, with the necessary information for obtaining insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If

a) the buyer fails to fulfil its obligations in accordance with B2, then it bears all resulting risks of loss of or damage to the goods; or

b) the buyer fails to give notice in accordance with B7, then it bears all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for delivery,

A6 Allocation of costs

The seller must pay

a) in addition to costs resulting from A3 a), all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6;

b) any charges for unloading at the place of destination that were for the seller's account under the contract of carriage; and

c) where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export and the costs for their transport through any country, prior to delivery in accordance with A4.

A7 Notices to the buyer

The seller must give the buyer any notice needed in order to allow the

buyer to take measures that are normally necessary to enable the buyer to take delivery of the goods.

A8 Delivery document

The seller must provide the buyer, at the seller's expense, with a document enabling the buyer to take delivery of the goods as envisaged in A4/B4.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

provided that the goods have been clearly identified as the contract goods.

B6 Allocation of costs

The buyer must pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4;

b) all costs of unloading necessary to take delivery of the goods from the arriving means of transport at the named place of destination, unless such costs were for the seller's account under the contract of carriage;

c) any additional costs incurred by the seller if the buyer fails to fulfil its obligations in accordance with B2 or to give notice in accordance with B7, provided that the goods have been clearly identified as the contract goods; and

d) where applicable, the costs of customs formalities, as well as all duties, taxes and other charges payable upon import of the goods.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time within an agreed period and/or the point of taking delivery within the named place of destination, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must accept the delivery document provided as envisaged in A8.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.

DDP

DELIVERED DUTY PAID

DDP (insert named place of destination) Incoterms~

2010

GUIDANCE NOTE

This rule may be used irrespective of the mode of transport selected and may also be used where more than one mode of transport is employed.

"Delivered Duty Paid" means that the seller delivers the goods when the goods are placed at the disposal of the buyer, cleared for import on the arriving means of transport ready for unloading at the named place of destination. The seller bears all the costs and risks involved in bringing the goods to the place of destination and has an obligation to clear the goods not only for export but also for import, to pay any duty for both export and import and to carry out all customs formalities.

DDP represents the maximum obligation for the seller.

The parties are well advised to specify as clearly as possible the point within the agreed place of destination, as the costs and risks to that point are for the account of the seller. The seller is advised to procure contracts of carriage that match this choice precisely. If the seller incurs costs under its contract of carriage related to unloading at the place of destination, the seller is not entitled to recover such costs from the buyer unless otherwise agreed between the parties.

The parties are well advised not to use DDP if the seller is unable directly or indirectly to obtain import clearance.

If the parties wish the buyer to bear all risks and costs of import clearance, the DAP rule should be used.

Any VAT or other taxes payable upon import are for the seller's account unless expressly agreed otherwise in the sale contract.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export and import licence and other official authorization and carry out all customs formalities necessary for the export of the goods, for their transport through any country and for their import.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract at its own expense for the carriage of the goods to the named place of destination or to the agreed point, if any, at the named place of destination. If a specific point is not agreed or is not determined by practice, the seller may select the point at the named place of destination that best suits its purpose.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods by placing them at the disposal of the buyer on the arriving means of transport ready for unloading at the agreed point, if any, at the named place of destination on the agreed date or within the agreed period.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4, with the exception of loss or damage in the circumstances described in B5.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, the buyer must provide assistance to the seller, at the seller's request, risk and expense, in obtaining any import licence or other official authorization for the import of the goods.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance. However, the buyer must provide the seller, upon request, with the necessary information for obtaining insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If

a) the buyer fails to fulfil its obligations in accordance with B2, then it bears all resulting risks of loss of or damage to the goods; or

b) the buyer fails to give notice in accordance with B7, then it bears all risks of loss of or

A6 Allocation of costs

The seller must pay

a) in addition to costs resulting from A3 a), all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6;

b) any charges for unloading at the place of destination that were for the seller's account under the contract of carriage; and

c) where applicable, the costs of customs formalities necessary for export and import as well as all duties, taxes and other charges payable upon export and import of the goods, and the costs for their transport through any country prior to delivery in accordance with A4.

A7 Notices to the buyer

The seller must give the buyer any notice needed in order to allow the buyer to take measures that are normally necessary to enable the buyer to take delivery of the goods.

A8 Delivery document

The seller must provide the buyer, at the seller's expense, with a document enabling the buyer to take delivery of the goods as envisaged in A4/B4.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of

export or of import.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

damage to the goods from the agreed date or the expiry date of the agreed period for delivery,

provided that the goods have been clearly identified as the contract goods.

B6 Allocation of costs

The buyer must pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4;

b) all costs of unloading necessary to take delivery of the goods from the arriving means of transport at the named place of destination, unless such costs were for the seller's account under the contract of carriage; and

c) any additional costs incurred if it fails to fulfil its obligations in accordance with B2 or to give notice in accordance with B7, provided that the goods have been clearly identified as the contract goods.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time within an agreed period and/or the point of taking delivery within the named place of destination, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must accept the proof of delivery provided as envisaged in A8.

B9 Inspection of goods

The buyer has no obligation to the seller to pay the costs of any mandatory pre-shipment inspection mandated by the authority of the country of export or of import.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the transport of the goods to the

final destination, where applicable, from the named place of destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport, export and import of the goods and for their transport through any country.

FAS

FREE ALONGSIDE SHIP

FAS (insert named port of shipment) Incoterms~

2010

GUIDANCE NOTE

This rule is to be used only for sea or inland waterway transport.

"Free Alongside Ship" means that the seller delivers when the goods are placed alongside the vessel (e.g., on a quay or a barge) nominated by the buyer at the named port of shipment. The risk of loss of or damage to the goods passes when the goods are alongside the ship, and the buyer bears all costs from that moment onwards.

The parties are well advised to specify as clearly as possible the loading point at the named port of shipment, as the costs and risks to that point are for the account of the seller and these costs and associated handling charges may vary according to the practice of the port.

The seller is required either to deliver the goods alongside the ship or to procure goods already so delivered for shipment. The reference to "procure" here caters for multiple sales down a chain ('string sales'), particularly common in the commodity trades.

Where the goods are in containers, it is typical for the seller to hand the goods over to the carrier at a terminal and not alongside the vessel. In such situations, the FAS rule would be inappropriate, and the FCA rule should be used.

FAS requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence or other official authorization and carry out all customs formalities necessary for the export of the goods.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller has no obligation to the buyer to make a contract of carriage. However, if requested by the buyer or if it is commercial practice and the buyer does not give an instruction to the contrary in due time, the seller may contract for carriage on usual terms at the buyer's risk and expense. In either case, the seller may decline to make the contract of carriage and, if it does, shall promptly notify the buyer.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods either by placing them alongside the ship nominated by the buyer at the loading point, if any, indicated by the buyer at the named port of shipment or by procuring the goods so delivered. In either case, the seller must deliver the goods on the agreed date or within the agreed period and in the manner customary at the port.

If no specific loading point has been indicated by the buyer, the seller may select the point within the named port of shipment that best suits its purpose. If the parties have agreed that delivery should take place within a period, the buyer has the option to choose the date within that period.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4 with the exception of loss or damage in the circumstances described in B5.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B 10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods and for their transport through any country.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer must contract, at its own expense for the carriage of the goods from the named port of shipment, except where the contract of carriage is made by the seller as provided for in A3 a).

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

A6 Allocation of costs

The seller must pay

- a) all costs relating to the goods until they have been delivered in

accordance with A4, other than those payable by the buyer as envisaged in B6; and

b) where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export.

A7 Notices to the buyer

The seller must, at the buyer's risk and expense, give the buyer sufficient notice either that the goods have been delivered in accordance with A4 or that the vessel has failed to take the goods within the time agreed.

A8 Delivery document

The seller must provide the buyer, at the seller's expense, with the usual proof that the goods have been delivered in accordance with A4.

Unless such proof is a transport document, the seller must provide assistance to the buyer, at the buyer's request, risk and expense, in obtaining a transport document.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of export.

If

- a) the buyer fails to give notice in accordance with B7; or
- b) the vessel nominated by the buyer fails to arrive on time, or fails to take the goods or closes for cargo earlier than the time notified in accordance with B7;

then the buyer bears all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for delivery, provided that the goods have been clearly identified as the contract goods.

B6 Allocation of costs

The buyer must pay

- a) all costs relating to the goods from the time they have been delivered as envisaged in A4, except, where applicable, the costs of customs formalities necessary for export as well as all duties, taxes, and other charges payable upon export as referred to in A6 b);

- b) any additional costs incurred, either because:

- (i) the buyer has failed to give appropriate notice in accordance with B7,

or

(ii) the vessel nominated by the buyer fails to arrive on time, is unable to take the goods, or closes for cargo earlier than the time notified in accordance with B7, provided that the goods have been clearly identified as the contract goods; and

c) where applicable, all duties, taxes and other charges, as well as the costs of carrying out customs formalities payable upon import of the goods and the costs for their transport through any country.

B7 Notices to the seller

The buyer must give the seller sufficient notice of the vessel name, loading point and, where necessary, the selected delivery time within the agreed period.

B8 Proof of delivery

The buyer must accept the proof of delivery provided as envisaged in A8.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.

FOB

FREE ON BOARD

FOB (insert named port of shipment) Incoterms~

2010

DELIVERY

GUIDANCE NOTE

This rule is to be used only for sea or inland waterway transport.

"Free on Board" means that the seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the goods are on board the vessel, and the buyer bears all costs from that moment onwards.

The seller is required either to deliver the goods on board the vessel or to procure goods already so delivered for shipment. The reference to "procure" here caters for multiple sales down a chain ('string sales'), particularly common in the commodity trades.

FOB may not be appropriate where goods are handed over to the carrier before they are on board the vessel, for example goods in containers, which are typically delivered at a terminal. In such situations, the FCA rule should be used.

FOB requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence or other official authorization and carry out all customs formalities necessary for the export of the goods.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller has no obligation to the buyer to make a contract of carriage. However, if requested by the buyer or if it is commercial practice and the buyer does not give an instruction to the contrary in due time, the seller may contract for carriage on usual terms at the buyer's risk and expense. In either case, the seller may decline to make the contract of carriage and, if it does, shall promptly notify the buyer.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods either by placing them on board the vessel nominated by the buyer at the loading point, if any, indicated by the buyer at the named port of shipment or by procuring the goods so delivered. In either case, the seller must deliver the goods on the agreed date or within the agreed period and in the manner customary at the port.

If no specific loading point has been indicated by the buyer, the seller may select the point within the named port of shipment that best suits its purpose.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4 with the exception of loss or damage in the circumstances described in B5.

B THE BLTYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods and for their transport through any country.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer must contract, at its own expense for the carriage of the goods from the named port of shipment, except where the contract of carriage is made by the seller as provided for in A3 a).

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

A6 Allocation of costs

The seller must pay

a) all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6; and

b) where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes and other charges payable upon export.

A7 Notices to the buyer

The seller must, at the buyer's risk and expense, give the buyer sufficient notice either that the goods have been delivered in accordance with A4 or that the vessel has failed to take the goods within the time agreed.

A8 Delivery document

The seller must provide the buyer, at the seller's expense, with the usual proof that the goods have been delivered in accordance with A4.

Unless such proof is a transport document, the seller must provide assistance to the buyer, at the buyer's request, risk and expense, in obtaining a transport document.

If

a) the buyer fails to notify the nomination of a vessel in accordance with B7; or

b) the vessel nominated by the buyer fails to arrive on time to enable the seller to comply with A4, is unable to take the goods, or closes for cargo earlier than the time notified in accordance with B7;

then, the buyer bears all risks of loss of or damage to the goods:

(i) from the agreed date, or in the absence of an agreed date,

(ii) from the date notified by the seller under A7 within the agreed period, or, if no such date has been notified,

(iii) from the expiry date of any agreed period for delivery,

provided that the goods have been clearly identified as the contract goods.

B6 Allocation of costs

The buyer must pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4, except, where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes and other charges payable upon export as referred to in A6 b);

b) any additional costs incurred, either because:

(i) the buyer has failed to give appropriate notice in accordance with B7,

or

(ii) the vessel nominated by the buyer fails to arrive on time, is unable to take the goods, or closes for cargo earlier than the time notified in accordance with B7,

provided that the goods have been clearly identified as the contract goods;

and

c) where applicable, all duties, taxes and other charges, as well as the costs of carrying out customs formalities payable upon import of the goods and the costs for their transport through any country.

B7 Notices to the seller

The buyer must give the seller sufficient notice of the vessel name, loading point and, where necessary, the selected delivery time within the

agreed period.

B8 Proof of delivery

The buyer must accept the proof of delivery provided as envisaged in A5.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render

assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.

CFR

COST AND FREIGHT

CFR (insert named port of destination) Incoterms~ 2010
DELIVERY

GUIDANCE NOTE

This rule is to be used only for sea or inland waterway transport.

"Cost and Freight" means that the seller delivers the goods on board the vessel or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the goods are on board the vessel. The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.

When CPT, CIP, CFR or CIF are used, the seller fulfils its obligation to deliver when it hands the goods over to the carrier in the manner specified in the chosen rule and not when the goods reach the place of destination.

This rule has two critical points, because risk passes and costs are transferred at different places. While the contract will always specify a destination port, it might not specify the port of shipment, which is where risk passes to the buyer. If the shipment port is of particular interest to the buyer, the parties are well advised to identify it as precisely as possible in the contract.

The parties are well advised to identify as precisely as possible the point at the agreed port of destination, as the costs to that point are for the account of the seller. The seller is advised to procure contracts of carriage that match this choice precisely. If the seller incurs costs under its contract of carriage related to unloading at the specified point at the port of destination, the seller is not entitled to recover such costs from the buyer unless otherwise agreed between the parties.

The seller is required either to deliver the goods on board the vessel or to procure goods already so delivered for shipment to the destination. In addition, the seller is required either to make a contract of carriage or to procure such a contract. The reference to "procure" here caters for multiple sales down a chain ('string sales'), particularly common in the commodity trades.

CFR may not be appropriate where goods are handed over to the carrier before they are on board the vessel, for example goods in containers, which are typically delivered at a terminal. In such circumstances, the CPT rule should be used.

CFR requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A 1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence or other official authorization and carry out all customs formalities necessary for the export of the goods.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract or procure a contract for the carriage of the goods from the agreed point of delivery, if any, at the place of delivery to the named port of destination or, if agreed, any point at that port. The contract of carriage must be made on usual terms at the seller's expense and provide for carriage by the usual route in a vessel of the type normally used for the transport of the type of goods sold.

b) Contract of insurance

The seller has no obligation to the buyer to make a contract of insurance. However, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs for obtaining insurance.

A4 Delivery

The seller must deliver the goods either by placing them on board the vessel or by procuring the goods so delivered. In either case, the seller must deliver the goods on the agreed date or within the agreed period and in the manner customary at the port.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4, with the exception of loss or damage in the circumstances described in B5.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B 1-B10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and other formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods and for their transport through any country.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance. However, the buyer must provide the seller, upon request, with the necessary information for obtaining insurance.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4 and receive them from the carrier at the named port of destination.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If the buyer fails to give notice in accordance with B7, then it bears all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for shipment, provided that the goods have been clearly identified as the contract goods.

A6 Allocation of costs

The seller must pay

a) all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6;

b) the freight and all other costs resulting from A3 a), including the costs of loading the goods on board and any charges for unloading at the agreed port of discharge that were for the seller's account under the contract of carriage; and

c) where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export, and the costs for their transport through any country that were for the seller's account under the contract of carriage.

A7 Notices to the buyer

he seller must give the buyer any notice needed in order to allow the buyer to take measures that are normally necessary to enable the buyer to take the goods.

A8 Delivery document

The seller must, at its own expense, provide the buyer without delay with the usual transport document for the agreed port of destination.

This transport document must cover the contract goods, be dated within the period agreed for shipment, enable the buyer to claim the goods from the carrier at the port of destination and, unless otherwise agreed, enable the buyer to sell the goods in transit by the transfer of the document to a subsequent buyer or by notification to the carrier.

When such a transport document is issued in negotiable form and in several originals, a full set of originals must be presented to the buyer.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of

export.

B6 Allocation of costs

The buyer must, subject to the provisions of A3 a), pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4, except, where applicable, the costs of customs formalities necessary for export as well as all duties, taxes, and other charges payable upon export as referred to in A6 c);

b) all costs and charges relating to the goods while in transit until their arrival at the port of destination, unless such costs and charges were for the seller's account under the contract of carriage;

c) unloading costs including lighterage and wharfage charges, unless such costs and charges were for the seller's account under the contract of carriage;

d) any additional costs incurred if it fails to give notice in accordance with B7, from the agreed date or the expiry date of the agreed period for shipment, provided that the goods have been clearly identified as the contract goods; and

e) where applicable, all duties, taxes and other charges, as well as the costs of carrying out customs formalities payable upon import of the goods and the costs for their transport through any country unless included within the cost of the contract of carriage.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time for shipping the goods and/or the point of receiving the goods within the named port of destination, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must accept the transport document provided as envisaged in A8 if it is in conformity with the contract.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their

transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A 10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.

CIF

COST INSURANCE AND FREIGHT

CIF (insert named port of destination) Incoterms*;

2010

DELIVERY

GUIDANCE NOTE

This rule is to be used only for sea or inland waterway transport.

"Cost, Insurance and Freight" means that the seller delivers the goods on board the vessel or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the goods are on board the vessel. The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.

The seller also contracts for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage. The buyer should note that under CIF the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.

When CPT, CIP, CFR, or CIF are used, the seller fulfils its obligation to deliver when it hands the goods over to the carrier in the manner specified in the chosen rule and not when the goods reach the place of destination.

This rule has two critical points, because risk passes and costs are transferred at different places. While the contract will always specify a destination port, it might not specify the port of shipment, which is where risk passes to the buyer. If the shipment port is of particular interest to the buyer, the parties are well advised to identify it as precisely as possible in the contract.

The parties are well advised to identify as precisely as possible the point at the agreed port of destination, as the costs to that point are for the account of the seller. The seller is advised to procure contracts of carriage that match this choice precisely. If the seller incurs costs under its contract of carriage related to unloading at the specified point at the port of destination, the seller is not entitled to recover such costs from the buyer unless otherwise agreed between the parties.

The seller is required either to deliver the goods on board the vessel or to procure goods already so delivered for shipment to the destination. In addition the seller is required either to make a contract of carriage or to procure such a contract. The reference to "procure" here caters for multiple sales down a chain ('string sales'), particularly common in the commodity trades.

CIF may not be appropriate where goods are handed over to the carrier before

they are on board the vessel, for example goods in containers, which are typically delivered at a terminal. In such circumstances, the CIP rule should be used.

CIF requires the seller to clear the goods for export, where applicable. However, the seller has no obligation to clear the goods for import, pay any import duty or carry out any import customs formalities.

A THE SELLER'S OBLIGATIONS

A1 General obligations of the seller

The seller must provide the goods and the commercial invoice in conformity with the contract of sale and any other evidence of conformity that may be required by the contract.

Any document referred to in A1-A10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

A2 Licences, authorizations, security clearances and other formalities

Where applicable, the seller must obtain, at its own risk and expense, any export licence or other official authorization and carry out all customs formalities necessary for the export of the goods.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract or procure a contract for the carriage of the goods from the agreed point of delivery, if any, at the place of delivery to the named port of destination or, if agreed, any point at that port. The contract of carriage must be made on usual terms at the seller's expense and provide for carriage by the usual route in a vessel of the type normally used for the transport of the type of goods sold.

b) Contract of insurance

The seller must obtain, at its own expense, cargo insurance complying at least with the minimum cover provided by Clauses (C) of the Institute Cargo Clauses (LMA/IUA) or any similar clauses. The insurance shall be contracted with underwriters or an insurance company of good repute and entitle the buyer, or any other person having an insurable interest in the goods, to claim directly from the insurer.

When required by the buyer, the seller shall, subject to the buyer providing any necessary information requested by the seller, provide at the buyer's expense any additional cover, if procurable, such as cover as provided by Clauses (A) or (B) of the Institute Cargo Clauses (LMA/IUA) or any similar clauses and/or cover complying with the Institute War Clauses and/or Institute Strikes Clauses (LMA/IUA) or any similar clauses.

The insurance shall cover, at a minimum, the price provided in the contract plus 10% (i.e., 110%) and shall be in the currency of the contract.

The insurance shall cover the goods from the point of delivery set out in A4 and A5 to at least the named port of destination.

The seller must provide the buyer with the insurance policy or other evidence of insurance cover.

B THE BUYER'S OBLIGATIONS

B1 General obligations of the buyer

The buyer must pay the price of the goods as provided in the contract of sale.

Any document referred to in B1-B 10 may be an equivalent electronic record or procedure if agreed between the parties or customary.

B2 Licences, authorizations, security clearances and formalities

Where applicable, it is up to the buyer to obtain, at its own risk and expense, any import licence or other official authorization and carry out all customs formalities for the import of the goods and for their transport through any country.

B3 Contracts of carriage and insurance

a) Contract of carriage

The buyer has no obligation to the seller to make a contract of carriage.

b) Contract of insurance

The buyer has no obligation to the seller to make a contract of insurance. However, the buyer must provide the seller, upon request, with any information necessary for the seller to procure any additional insurance requested by the buyer as envisaged in A3 b).

Moreover, the seller must provide the buyer, at the buyer's request, risk, and expense (if any), with information that the buyer needs to procure any additional insurance.

A4 Delivery

The seller must deliver the goods either by placing them on board the vessel or by procuring the goods so delivered. In either case, the seller must deliver the goods on the agreed date or within the agreed period and in the manner customary at the port.

A5 Transfer of risks

The seller bears all risks of loss of or damage to the goods until they have been delivered in accordance with A4, with the exception of loss or damage in the circumstances described in B5.

A6 Allocation of costs

The seller must pay

a) all costs relating to the goods until they have been delivered in accordance with A4, other than those payable by the buyer as envisaged in B6;

b) the freight and all other costs resulting from A3 a), including the costs of loading the goods on board and any charges for unloading at the agreed port of discharge that were for the seller's account under the contract of carriage;

c) the costs of insurance resulting from A3 b); and

d) where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes and other charges payable upon export, and the costs for their transport through any country that were for the seller's account under the contract of carriage.

B4 Taking delivery

The buyer must take delivery of the goods when they have been delivered as envisaged in A4 and receive them from the carrier at the named port of destination.

B5 Transfer of risks

The buyer bears all risks of loss of or damage to the goods from the time they have been delivered as envisaged in A4.

If the buyer fails to give notice in accordance with B7, then it bears all risks of loss of or damage to the goods from the agreed date or the expiry date of the agreed period for shipment, provided that the goods have been clearly identified as the contract goods.

B6 Allocation of costs

The buyer must, subject to the provisions of A3 a), pay

a) all costs relating to the goods from the time they have been delivered as envisaged in A4, except, where applicable, the costs of customs formalities necessary for export, as well as all duties, taxes and other charges payable upon export as referred to in A6 d);

b) all costs and charges relating to the goods while in transit until their arrival at the port of destination, unless such costs and charges were for the seller's account under the contract of carriage;

c) unloading costs including lighterage and wharfage charges, unless such costs and charges were for the seller's account under the contract of carriage;

d) any additional costs incurred if it fails to give notice in accordance with B7, from the agreed date or the expiry date of the agreed period for shipment, provided that the goods have been clearly identified as the contract goods;

e) where applicable, all duties, taxes and other charges, as well as the costs of carrying out customs formalities payable upon import of the goods and the costs for their transport through any country, unless included within the cost of the contract of carriage; and

f) the costs of any additional insurance procured at the buyer's request under A3 b) and B3 b).

A7 Notices to the buyer

The seller must give the buyer any notice needed in order to allow the buyer to take measures that are normally necessary to enable the buyer to take the goods.

A8 Delivery document

The seller must, at its own expense provide the buyer without delay with the usual transport document for the agreed port of destination.

This transport document must cover the contract goods, be dated within the period agreed for shipment, enable the buyer to claim the goods from the carrier at the port of destination and, unless otherwise agreed, enable the buyer to sell the goods in transit by the transfer of the document to a subsequent buyer or by notification to the carrier.

When such a transport document is issued in negotiable form and in several originals, a full set of originals must be presented to the buyer.

A9 Checking – packaging – marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) that are necessary for the purpose of delivering the goods in accordance with A4, as well as the costs of any pre-shipment inspection mandated by the authority of the country of

export.

The seller must, at its own expense, package the goods, unless it is usual for the particular trade to transport the type of goods sold unpackaged. The seller may package the goods in the manner appropriate for their transport, unless the buyer has notified the seller of specific packaging requirements before the contract of sale is concluded. Packaging is to be marked appropriately.

A10 Assistance with information and related costs

The seller must, where applicable, in a timely manner, provide to or render assistance in obtaining for the buyer, at the buyer's request, risk and expense, any documents and information, including security-related information, that the buyer needs for the import of the goods and/or for their transport to the final destination.

The seller must reimburse the buyer for all costs and charges incurred by the buyer in providing or rendering assistance in obtaining documents and information as envisaged in B10.

B7 Notices to the seller

The buyer must, whenever it is entitled to determine the time for shipping the goods and/or the point of receiving the goods within the named port of destination, give the seller sufficient notice thereof.

B8 Proof of delivery

The buyer must accept the transport document provided as envisaged in A8 if it is in conformity with the contract.

B9 Inspection of goods

The buyer must pay the costs of any mandatory pre-shipment inspection, except when such inspection is mandated by the authorities of the country of export.

B10 Assistance with information and related costs

The buyer must, in a timely manner, advise the seller of any security information requirements so that the seller may comply with A10.

The buyer must reimburse the seller for all costs and charges incurred by the seller in providing or rendering assistance in obtaining documents and information as envisaged in A10.

The buyer must, where applicable, in a timely manner, provide to or render assistance in obtaining for the seller, at the seller's request, risk and

expense, any documents and information, including security-related information, that the seller needs for the transport and export of the goods and for their transport through any country.