



Incoterms® 2010 QUICK REFERENCE GUIDE

Incoterms® 2010 Term	CPT Carriage Paid To	CIP Carriage and Insurance	DAT Delivered at Terminal	DAP Delivered at Place	DDP Delivery Duty Paid
SERVICE	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays
Export Packing	Seller	Seller	Seller	Seller	Seller
Loading onto the 1st carrier	Seller	Seller	Seller	Seller	Seller
Export Security or Origin Customs Clearance	Seller	Seller	Seller	Seller	Seller
Pre-Carriage to the International Port of Origin	Seller	Seller	Seller	Seller	Seller
Terminal Handling at the origin Terminal	Seller	Seller	Seller	Seller	Seller
International Freight - Main Carriage	Seller	Seller	Seller	Seller	Seller
Terminal Handling at the destination terminal	Seller	Seller	Seller	Seller	Seller
Delivery from the Port or Destination Terminal to Final Destination	Buyer	Buyer	Buyer	Seller	Seller
Customs Clearance at the destination	Buyer	Buyer	Buyer	Buyer	Seller
Duties and/or other taxes - including VAT	Buyer	Buyer	Buyer	Buyer	Seller
Marine Insurance*	Not Specific	Seller	Not Specific	Not Specific	Not Specific

This reference sheet has been created as guidance. It does not and should not replace a sound understanding of the Incoterms® 2010 and other international laws and treaties which may effect a subject transaction. All Incoterms can be further clarified by the parties, and in many cases this is strongly recommended. All Incoterms® 2010 MUST INCLUDE a Named Point.

Marine Insurance is a critical component, although Buyers are not
* responsible for purchase in most instances, they are exposed to risk.

	Not recommended for International Transactions
	Recommended for Containerized Shipments
	These terms valid ONLY for Ocean Shipments

Reilly International, Wood Dale II
 Phone: 630-238-4900
<http://www.reillyinternational.com>



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Incoterms® 2010 Term	EXW Ex-Works	FCA Free Carrier	FAS Free Alongside Ship	FOB Free On-Board	CIF Cost, Insurance & Freight	CFR Cost & Freight
SERVICE	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays
Export Packing	Seller	Seller	Seller	Seller	Seller	Seller
Loading onto the 1st carrier	Buyer	Seller	Seller	Seller	Seller	Seller
Export Security or Origin Customs Clearance	Buyer	Seller	Seller	Seller	Seller	Seller
Pre-Carriage to the International Port of Origin	Buyer	Buyer	Seller	Seller	Seller	Seller
Terminal Handling at the origin Terminal	Buyer	Buyer	Buyer	Seller	Seller	Seller
International Freight - Main Carriage	Buyer	Buyer	Buyer	Buyer	Seller	Seller
Terminal Handling at the destination terminal	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
Delivery from the Port or Destination Terminal to Final Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
Customs Clearance at the destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
Duties and/or other taxes - including VAT	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
Marine Insurance*	Not Specific	Not Specific	Not Specific	Not Specific	Seller	Not Specific

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