

	SERVICES	WAREHOUSING SERVICES	EXPORT PACKING	LOADING AT POINT OF ORIGIN	INLAND FREIGHT	PORT ORIGIN CHARGES	EXPORT CLEARANCE	OCEAN/AIR FREIGHT	PORT CHARGES DESTINATION	CUSTOMS CLEARANCE	CUSTOMS DUTIES	UNLOADING CHARGES	DELIVERY CHARGES TO FINAL DESTINATION	
UNPAID	MAIN CARRIAGE DEPARTURE	M EXW	EX-WORKS (PLACE)											
		M FCA	FREE CARRIER (PLACE)											
		O FAS	FREE ALONGSIDE SHIP (PORT)											
		O FOB	FREE ON BOARD (PORT)											
MAIN CARRIAGE PAID		O CFR	COST AND FREIGHT (PORT)											
		O CIF	COST, INSURANCE & FREIGHT (PORT)											
		M CPT	COST PAID TO (PLACE)											
		M CIP	CARRIER & INSURANCE PAID TO (PLACE)											
ARRIVAL		M DPU	DELIVERY AT PLACE UNLOADED (PLACE)											
		M DAP	DELIVERY AT PLACE (PLACE)											
		M DDP	DELIVERY DUTY PAID (PLACE)											

KEY: SELLER'S OBLIGATION BUYER'S OBLIGATION ANY MODE OF TRANSPORT UNCLUDING MULTIMODAL OCEAN

ALL MODES OF TRANSPORTATION

EXW - EX WORKS (DESTINATION)

The Seller's only responsibility is to make the goods available at the Seller's premises. The buyer bears full costs and risks of loading and moving the goods from there to destination, including arranging for the export clearance. It is not recommended for international moves.

FCA - FREE CARRIER (DESTINATION)

Delivery is made either when goods are (1) loaded on the means of transport provided by the buyer at the seller's stated location; or (2) when placed at the disposal of the buyer's carrier, cleared for export by the seller. From either point of delivery, the buyer bears the costs and risks of moving the goods to destination. The named place/address is required when FCA is used.

CPT - CARRIAGE PAID TO (DESTINATION)

The seller delivers and transfers risk of loss or damage by handing over goods to the carrier chosen by the seller, cleared for export, who pays for moving the goods to the named place of destination. From the time the goods are transferred to the first carrier, the buyer bears the risk of loss or damage.

CIP - CARRIAGE AND INSURANCE PAID TO (DESTINATION)

The seller delivers and transfers risk of loss or damage by handing over goods to the carrier chosen by the seller, cleared for export, who pays for moving the goods to the named place of destination. From the time the goods are transferred to the first carrier, the buyer bears the risks of loss or damage. The seller, however, purchases cargo insurance through to the named place of destination.

DPU - DELIVERED AT NAMED PLACE, UNLOADED (DESTINATION)

The seller delivers when the goods, once unloaded from the arriving means of transport, are placed at the buyer's disposal at a place of destination. 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. DPU is the only Incoterms where the seller must pay for unloading at destination. A seller is responsible for unloading the goods at destination, it is highly recommended to be as specific as possible as to the named address/place of destination as all costs through to unloading are for seller's account.

DAP - DELIVERED AT PLACE (DESTINATION)

The seller delivers when the goods are placed at the buyer's disposal on the arriving means of transport ready for unloading at the named place of destination or at the agreed point within that place, if any such point is agreed. The seller bears all risks involved in bringing the goods to the named place. Delivery & Arrival at destination are the same.

DDP - DELIVERY DUTY PAID (DESTINATION)

The seller delivers the goods to the buyer when the goods are placed at the disposal of the buyer, cleared for import, on arriving means of transport, ready for unloading, at the named place of destination. The seller bears all costs and risks of moving the goods to destination, including the payment of customs duties and taxes. There are limitations to DDP, as customs formalities in the importing country may not readily allow the seller to be the legal importer of record; DAP or DPU are suggested Incoterms in such cases.

OCEAN TRANSPORT ONLY

FAS - FREE ALONGSIDE SHIP (DESTINATION)

The seller delivers the goods to the buyer when the goods are cleared for export then placed alongside the ship nominated by the buyer at the named port of shipment. From that point, the buyer bears all costs and risks of loss or damage.

FOB - FREE ON BOARD (DESTINATION)

The seller delivers the goods to the buyer on board the vessel nominated by the buyer, cleared for export, at the named wharf/seaport of shipment. From that point, the buyer bears all costs and risks of loss or damage.

CFR - COST AND FREIGHT (DESTINATION)

The seller delivers the goods to the buyer on board the vessel, cleared for export to the named port of destination. The buyer bears all risks of loss or damage once on board. Where more than one mode of transport is to be used, such as when goods are handed over to a carrier at a container terminal, it is highly recommended to use CPT instead.

CIF - COST INSURANCE AND FREIGHT (DESTINATION)

The seller delivers the goods to the buyer on board the vessel, cleared for export to the named port of destination. The buyer bears all risks of loss or damage once on board. The seller, however, purchases the cargo insurance to the named wharf/seaport of destination. Where more than one mode of transport is to be used, such as when goods are handed over to a carrier at a container terminal, it is highly recommended to use CPT instead.

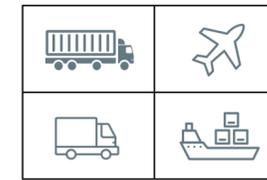
INCOTERM RULE:	FAS	FOB	CFR	CIF	EXW	FCA	CPT	CIP	DAP	DPU	DDP
** USE OF "NAMED PLACE/PORT IS REQUIRED FOR PROPER APPLICABILITY OF INCOTERMS	FREE ALONGSIDE SHIP (NAMED PORT OF SHIPMENT)	FREE ON-BOARD VESSEL (NAMED PORT OF SHIPMENT)	COST & FREIGHT (NAMED PORT OF DESTINATION)	COST INSURANCE & FREIGHT (NAMED PORT OF DESTINATION)	EX-WORKS (NAMED PLACE OF DELIVERY)	FREE CARRIER (NAMED PLACE OF DELIVERY)	CARRIAGE PAID TO (NAMED PLACE OF DESTINATION)	CARRIAGE & INSURANCE PAID TO (NAMED PLACE OF DESTINATION)	DELIVERED AT PLACE (NAMED PLACE OF DESTINATION)	DELIVERED AT PLACE UNLOADED (NAMED PLACE OF DESTINATION)	DELIVERED DUTY PAID (NAMED PLACE OF DESTINATION)
TRANSPORT MODE	OCEAN FREIGHT ONLY				ALL MODES OF TRANSPORT - AIR, OCEAN, RAIL, TRUCK						
EXPORT PACKING	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
WAREHOUSE/LOADING CHARGES AT ORIGIN POINT	SELLER	SELLER	SELLER	SELLER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
PRE-CARRIAGE TO NAMED PLACE	SELLER	SELLER	SELLER	SELLER	BUYER	SELLER/BUYER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT FORMALITIES	SELLER	SELLER	SELLER	SELLER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
ORIGIN TERMINAL CHARGES	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING ON EXPORTING CARRIER	BUYER	SELLER	SELLER	SELLER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER
INTERNATIONAL FREIGHT	BUYER	BUYER	SELLER	SELLER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER
FORWARDER'S FEES AT DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER
DESTINATION TERMINAL CHARGES	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER
SECURITY FILING (ISF FILINGS TO USA, FOR EX.)	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER
CUSTOMS FORMALITIES	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER
CUSTOMS DUTIES, TAXES, FEES	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER
DELIVERY TO DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER
DELIVERY POINT	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER

RULES FOR ANY MODE OR MODES OF TRANSPORT

		SELLER	BUYER
EXW Ex Works		 COSTS RISKS	 COSTS RISKS
FCA Free Carrier		 COSTS RISKS	 COSTS RISKS
CPT Carriage Paid to		 COSTS RISKS	 COSTS RISKS
CIP Carriage & Insurance Paid to		 COSTS RISKS INSURANCE	 COSTS RISKS
DAP Delivered at Place		 COSTS RISKS	 COSTS RISKS

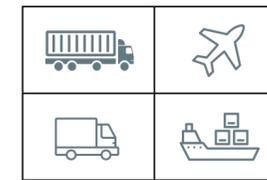
DPU

Delivered at Named Place, Unloaded



DDP

Delivered Duty Paid



RULES FOR SEA AND INLAND WATERWAY TRANSPORT

		SELLER	BUYER
FAS Free Alongside Ship		 COSTS RISKS	 COSTS RISKS
FOB Free On Board		 COSTS RISKS	 COSTS RISKS
CFR Cost & Freight		 COSTS RISKS	 COSTS RISKS
CIF Cost Insurance & Freight		 COSTS RISKS INSURANCE	 COSTS RISKS