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| | | RULES FOR ALL MODES | |
| EXW EX Works ...named place of delivery | Carriage | Loading and carriage of the goods from the "named place of delivery" are arranged by the BUYER | |
| | Risks | Risk transfers from the SELLER to the BUYER when the goods are made available to BUYER at SELLER's "named place of delivery," not loaded | |
| | Costs | Costs transfer from the SELLER to the BUYER when the goods are made available to BUYER at SELLER's "named place of delivery," not loaded | |
| FCA Free CARRIER ...named place of delivery | Carriage | is arranged by the BUYER or by the SELLER on behalf of the BUYER | |
| | Risks | from the SELLER to the BUYER when the goods have been delivered to the CARRIER at the "named place of delivery" | |
| | Costs | from the SELLER to the BUYER when the goods have been delivered to the CARRIER at the "named place of delivery" | |
| CPT Carriage Paid To ...named place of delivery | Carriage | Carriage of the goods to the "named place of destination" is arranged by the SELLER | |
| | Risks | from the SELLER to the BUYER when the goods have been delivered to the (first) CARRIER | |
| | Costs | Costs transfer from the SELLER to the BUYER at the "named place of destination" | |
| CIP Carriage + Insurance Paid ...named place of delivery | Carriage | Carriage of the goods and insurance to the "named place of destination" are arranged by the SELLER | |
| | Risks | from the SELLER to the BUYER when the goods have been delivered to the (first) CARRIER | |
| | Costs | Costs transfer from the SELLER to the BUYER at the "named place of destination" | |
| DAP Delivered At Place ...named place of destination | Carriage | Carriage of the goods to the "named place of destination," ready for unloading, is arranged by the SELLER | |
| | Risks | Risk transfers from the SELLER to the BUYER when the goods are made available, ready for unloading at the "named place of destination" | |
| | Costs | Costs transfer from the SELLER to the BUYER when the goods are made available, ready for unloading at the "named place of destination" | |
| DPU Delivered At Place Unloaded ...named place of destination | Carriage | Carriage of the goods to the "named place unloaded at port or place of destination," unloaded, is arranged by the SELLER | |
| | Risks | Risk transfers from the SELLER to the BUYER when the goods are made available to the BUYER at the "named place unloaded at port or place of destination," unloaded | |
| | Costs | Costs transfer from the SELLER to the BUYER when the goods are made available to the BUYER at the "named place unloaded at port or place of destination," unloaded | |
| DDP Delivered Duty Paid ...named place of destination | Carriage | Carriage of the goods to the "named place of destination," ready for unloading, is arranged by the SELLER | |
| | Risks | Risk transfers from the SELLER to the BUYER when the goods are made available ready for unloading at the "named place of destination" | |
| | Costs | Costs transfer from the SELLER to the BUYER when the goods are made available ready for unloading, cleared for import, at the "named place of destination" | |
| RULES FOR SEA & INLAND WATERWAYS ONLY | | | |
| FAS Free Alongside Vessel ...named port of shipment | Pre-carriage | Pre-carriage of the goods is arranged by the SELLER main carriage of goods is arranged by the BUYER | |
| | Risks | to the BUYER when the goods have been placed alongside the vessel at the "named port of shipment" | |
| | Costs | to the BUYER when the goods have been placed alongside the vessel at the "named port of shipment" | |
| FOB Free On Board ...named port of shipment | Pre-carriage | Pre-carriage of the goods is arranged by the SELLER main carriage of the goods is arranged by the BUYER | |
| | Risks | when the goods are loaded on board the vessel at the "named port of shipment" | |
| | Costs | when the goods are loaded on board the vessel at the "named port of shipment" | |
| CFR Cost and Freight ...named port of destination | Carriage | Carriage of the goods to the "named place of destination" is arranged by the SELLER onward carriage is arranged by the BUYER | |
| | Risks | on board the ship at the "named port of shipment" (not destination) | |
| | Costs | not unloaded at the "named port of shipment" | |
| CIF Cost, Insurance and Freight ...named port of destination | Carriage | Carriage of the goods and insurance to the "named port of shipment" are arranged by the SELLER onward carriage is arranged by the BUYER | |
| | Risks | on board the ship at the "named port of shipment" (not destination) | |
| | Costs | not unloaded, at the "named port of destination" | |

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