

# 2000 年国际贸易术语解释通则

## (INCOTERMS 2000)

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### 引言

#### 1. 《国际贸易术语解释通则》的宗旨和范围

《国际贸易术语解释通则》(以下简称 Incoterms)的宗旨是为国际贸易中最普遍使用的贸易术语提供一套解释的国际规则,以避免因各国不同解释而出现的不确定性,或至少在相当程度上减少这种不确定性。

合同双方当事人之间互不了解对方国家的贸易习惯的情况时常出现。这就会引起误解、争议和诉讼,从而浪费时间和费用。为了解决这些问题,国际商会(ICC)于一九三六年首次公布了一套解释贸易术语的国际规则,名为 Incoterms 1936,以后又于一九五三年、一九六七年、一九七六年、一九八〇年和一九九〇年,现在则是在二〇〇〇年版本中作出补充和修订,以便使这些规则适应当前国际贸易实践的发展。

需要强调的是,Incoterms 涵盖的范围只限于销售合同当事人的权利义务中与已售货物(指“有形的”货物,不包括“无形的”货物,如电脑软件)交货有关的事项。

关于 Incoterms,看来有两个非常普遍的特别误解。一个是常常认为 Incoterms 适用于运输合同而不是销售合同。第二个是人们有时错误地以为它规定了当事人可能希望包含在销售合同中的所有责任。

首先,正如 ICC 一贯强调的那样,Incoterms 只涉及销售合同中买卖双方的关系,而且,只限于一些非常明确的方面。

对进口商和出口商来讲,考虑那些为完成国际销售所需要的各种合同之间的实际关系当然是非常必要的。完成一笔国际贸易不仅需要销售合同,而且需要运输合同、保险合同和融资合同,而 Incoterms 只涉及其中的一项合同,即销售合同。

虽然如此,当双方当事人同意使用某一个具体的贸易术语时,将不可避免地对其他合同产生影响。举例说明,卖方同意在合同中使用 CFR 和 CIF 术语时,他就只能以海运方式履行合同,因为在这两个术语下他必须向买方提供提单或其他海运单据,而如果使用其他运输方式,这些要求是无法满足的。而且,跟单信用证要求的单据也必然将取决于准备使用的运输方式。

其次,Incoterms 涉及为当事方设定的若干特定义务,如卖方将货物交给买方处置,或将货物交运或在目的地交货的义务,以及当事双方之间的风险划分。

另外,Incoterms 涉及货物进口和出口清关、货物包装的义务,买方受领货物的义务,以及提供证明各项义务得到完整履行的义务。尽管 Incoterms 对于销售合同的执行有着极为重要的意义,但销售合同中可能引起的许多问题却并未涉及,如货物所有权和其他产权的转移、违约、违约行为的后果以及某些情况下的免责等。需要强调的是,Incoterms 无意取代那些完整的销售合同所需要订入的标准条款或商定条款。

通常,Incoterms 不涉及违约的后果或由于各种法律阻碍导致的免责事项,这些问题必须通过销售合同中的其他条款和适用的法律来解决。

Incoterms 一直主要用于跨国境的货物销售交付,因此,它是一套国际商业术语。然而,有时 Incoterms 也被用于纯粹国内市场的货物销售合同中。在此情况下,Incoterms 中的 A2、B2 及任何与进出口有关的条款当然就变成多余了。

## 2. 为什么需要对国际贸易术语解释通则进行修订?

连续修订 Incoterms 的主要原因是使其适应当代商业的实践。一九八〇年修订本引入了货交承运人(现为 FCA) 术语, 其目的是为了适应在海上运输中经常出现的情况, 即交货点不再是传统的 FOB 点(货物越过船舷), 而是在将货物装船之前运到陆地上的某一点, 在那里将货物装入集装箱, 以便经由海运或其他运输方式(即所谓的联合或多式运输)继续运输。

在一九九〇年的修订本中, 涉及卖方提供交货凭证义务的条款在当事方同意使用电子方式通讯时, 允许用电子数据交换(EDI) 讯息替代纸面单据。毫无疑问, 为了使 Incoterms 更利于实务操作, 其草拟和表述一直都在改进。

## 3. Incoterms 2000

在为期两年的修订过程中, ICC 尽其最大努力通过 ICC 各国家委员会吸取了各行业国际贸易从业者的意见和建议, 完成了修订稿的多次修改。令人高兴的是, 在 Incoterms 的这次修订期间, ICC 从全世界使用者得到的反馈意见超过了以往任何一次。比 ICC 与 Incoterms 的使用者之间交流的结果产生了 Incoterms 2000 这个版本, 与 Incoterms 1990 相比看上去变化很小。原因很明显, 即 Incoterms 当前已得到世界承认, 所以 ICC 决定巩固 Incoterms 在世界范围内得到的承认, 并避免为了变化而变化。另一方面, 在修订过程中, ICC 尽量保证 Incoterms 2000 中的语言清楚准确地反映出国际贸易实务。新的版本在下面两个方面作出了实质性改变:

- 在 FAS 和 DEQ 术语下, 办理清关手续和交纳关税的义务;
- 在 FCA 术语下装货和卸货的义务。

无论是实质变化还是形式变化都是在对 Incoterms 的使用者广泛调查的基础上作出的, 而且对一九九〇年以来 Incoterms 专家小组(专门为 Incoterms 使用者提供额外服务的机构)收到的咨询意见给予了充分考虑。

## 4. 在销售合同中订入 Incoterms

鉴于 Incoterms 不时修订, 所以, 如果合同当事方意图在销售合同中订入 Incoterms 时, 清楚地指明所引用的 Incoterms 版本是很重要的。人们很容易忽略这一点, 例如当在标准合同或订货单中引用了早期版本时, 未能引用最新版本, 可能会对当事方的意图是在合同中引用新版本还是早期版本引起纠纷。希望使用 Incoterms 2000 的商人, 应在合同中明确规定该合同受 Incoterms 2000 的约束。

## 5. Incoterms 的结构

一九九〇年, 为了便于理解, 将所有的术语分为四个基本不同的类型。第一组为“E 组”(EX WORKS), 指卖方仅在自己的地点为买方备妥货物; 第二组“F 组”(FCA、FAS 和 FOB), 指卖方须将货物交至买方指定的承运人; 第三组“C 组”(CFR、CIF、CPT 和 CIP), 指卖方须订立运输合同, 但对货物灭失或损坏的风险以及装船和启运后发生意外所发生的额外费用, 卖方不承担责任; 第四组“D 组”(DAF、DES、DEQ、DDU 和 DDP), 指卖方须承担把货物交至目的地国所需的全部费用和 risk。下表反映了这种分类方法:

### 2000 年国际贸易术语解释通则

#### E 组(发货)

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EXW 工厂交货(……指定地点)

F 组(主要运费未付)

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FCA 货交承运人(……指定地点)

FAS 船边交货(……指定装运港)

FOB 船上交货(……指定装运港)

C 组(主要运费已付)

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CFR 成本加运费(……指定目的港)

CIF 成本、保险费

加运费(……指定目的港)

CPI 运费付至(……指定目的地)

CIP 运费、保险费付至(……指定目的地)

D 组(到达)

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DAF 边境交货(……指定地点)

DES 目的港船上交货(……指定目的港)

DEQ 目的港码头交货(……指定目的港)

DDU 未完税交货(……指定目的地)

DDP 完税后交货(……指定目的地)

与 Incoterms 1990 相同, 在 Incoterms 2000 中, 所有术语下当事人各自的义务均用十个项目列出, 卖方在每一项目中的地位“对应”了买方在同一项目中相应的地位。

6. 用语说明

在起草 Incoterms 2000 过程中, 工作小组力求使这十三个术语中的不同表述尽可能地做到连贯一致, 这样就避免了用不同表述表达相同的意义。而且, 只要可能, 均使用了一九八〇年《联合国国际货物销售合同公约》中的表述。

“托运人”(Shipper)

在一些情况下, 需要用同一个词表示两个不同的意思, 这只是由于无法找到合适的替代词的缘故。商人们在销售合同和运输合同中经常遇到这种困难。例如, “托运人”一词既表示将货物交付运输的人, 又表示与承运人订立合同的人, 而这两个“托运人”可能是不同的人, 如在 FOB 合同中, 卖方将货物交付运输, 而买方则与承运人订立运输合同。

“交货”(delivery)

需要特别注意的是，“交货”这个词在 Incoterms 中有两种不同含义。首先，“交货”一词被用来判断卖方何时完成了其交货义务，这规定在所有 Incoterms 的 A4 条款中。其次，“交货”也被用于买方受领或接受货物的义务，这规定在所有 Incoterms 的 B4 条款中。用于这第二种含义时，“交货”首先意味着买方“接受”C 组术语的基本宗旨，即卖方在将货物交运时即完成其义务；其次，“交货”一词还意味着买方有受领货物的义务。为避免因买方提取货物前支付不必要的贮藏费，这后一种义务是很重要的。例如，在 CFR 和 CIF 术语的合同中，买方有义务接受货物并从承运人处领取货物，若买方未履行该义务，就可能对与承运人订立运输合同的卖方损失承担赔偿责任，或者向承运人支付货物滞期费以使承运人放货。在这方面，说买方必须“受领货物”并不表示买方将其作为符合销售合同而接受货物，而只是指买方接受这一事实，即卖方按 C 组术语 A3 a) 款订立运输合同，完成了将货物交付运输的义务。如果买方在目的地收到货物后，发现货物与销售合同规定不符，买方可使用销售合同和适用的法律给予的任何一种补救办法向卖方寻求补偿。如前所述，此事项已完全超出 Incoterms 的适用范围。

当货物在某一特定地点可交给买方时，Incoterms 2000 在适当之处使用了“将货物交给买方处置”的表述。这种表述与《联合国国际货物销售合同公约》中“将货物交与”的表述含义相同。

#### “通常” (usual)

“通常”一词在很多术语中出现，如在 EXW 术语中表示交货时间的条款(A4)中，在 C 组术语下关于卖方必须提供的单据和必须订立的运输合同的条款中(A8、A3)。当然，说清楚“通常”的含义并非易事，然而在很多情况下，是有可能认定该行业内人士通常是如何行事的，这种行事惯例即可作为参照。在此意义上，“通常”这个词比“合理的”一词更有帮助。“合理的”要求的不是根据日常实践的评估，而是根据更难界定的善意和公平交易原则的评估。在一些情况下，可能还是需要判断什么是“合理的”。尽管如此，由于上述原因，在 Incoterms 中，一般使用“通常”一词而不使用“合理的”一词。

#### “费用” (charges)

在涉及到办理货物进口手续的义务时，判断货物进口时要支付的“费用”包括哪些内容是很重要的。在 Incoterms 1990 中，DDP 术语 A6 使用的是“在出口和进口中所需缴纳的官方费用”。而在 Incoterms 2000 中，删去了“官方”一词，其原因是当决定某项收费是否是“官方”收费时，“官方”一词会造成某些不确定性。虽然删去了“官方”一词，但本意并非改变这一条款的实质意义。必须支付的“费用”仅涉及进口必然发生并按适用的进口管理规定必须支付的费用。其他任何由私人机构在货物进口时收取的费用不应包括在“费用”中，如与清关义务无关的贮存费。然而，若承担义务的一方非亲自履行该义务时，则履行此项义务可能发生付给海关经纪人或运输行(freight forwarders)的一些费用。

#### “港口” (port)、“地点” (place)、“点” (point)和“所在地” (premise)

在交货地点的问题上，Incoterms 中使用了不同的表达方法。只适用于海运的术语，如 FAS、FOB、CFR、CIF、DES 和 DEQ，使用了“装运港”和“目的港”两种表述。在所有其他的术语中使用的是“地点” (place)一词。在某些场合，有必要指明在“港口”和“地点” (place)内的某“点” (point)，因为卖方不仅需要知道他要把货物交至一个特定地区，例如某个城市，而且也要知道在该地区的什么点将货物交给买方处置。销售合同经常缺少这一方面的信息，于是，Incoterms 规定如果在指定地点没有约定交货点，并且有几个点可以选择，卖方可选择对其最有利的点交货(见 FC 术语中的 A4 条款)。当交货点是卖方的“地点”时，则使用了“卖方所在地” (FCA 术语中的 A4 条款)。

#### “船只” (ship 和 vessel)

在适用海上运输货物的术语中，“ship”和“vessel”被当作同义词使用。无须说明，当“ship”作为贸易术语的组成部分时，如“船边交货(FAS)”和“目的港船上交货(DES)”，必然要使用“ship”一词。同样，由于 FOB 术语中传统上使用“越过船舷”的表述，因而必然会将“ship”一词用于相关内容。

“查对” (checking) 和 “检验” (inspection)

在 Incoterms 中, A9 和 B9 条款分别使用 “查对、包装和标记” 和 “货物检验” 作为条款标题。尽管 “checking” 和 “inspection” 是同义词, 但是人们认为这样来区别使用比较合适: 在涉及卖方按 A4 交货的义务时使用查对 (checking), 而后者则用于一些特殊情况, 即进行 “装运前检验”, 因为在通常情况下只有当买方或货物出口或进口国当局希望在货物装运前保证货物符合合同或官方规定时才要求进行 “检验”。

## 7. 卖方的交货义务

Incoterms 将重点放在卖方的交货义务上。对与卖方交货有关联的责任和费用的准确分配在各当事方有持续商业关系的情况下一般不会有什问题。他们会在相互之间确立一种习惯做法 (course of dealing), 而且他们会按这种方式处理今后的交易。然而, 当建立一种新的商业关系或通过经纪人的中介订立合同 (这在农矿产品销售中是普遍现象) 时, 当事人一定要按合同规定办事, 在将 Incoterms 2000 订入合同时, 按照 Incoterms 2000 的规定划分责任、费用和风险。

当然, 人们希望 Incoterms 能够尽可能细致地划分与交货有关的各当事方的义务。与 Incoterms 1990 相比, Incoterms 2000 在某些具体情况下在这方面作了进一步努力 (见 FCA 术语中 A4 条款)。但在 FAS 和 FOB A4 中, 不可避免地要援用行业惯例 (“按港口的习惯方式”), 其原因是, 在 FAS 或 FOB 合同下, 将货物, 尤其是农矿产品交运的具体做法在不同的海港是不一样的。

## 8. 与货物有关的风险和费用的转移

当卖方交货后, 货物灭失或损坏的风险, 以及负担与货物有关的费用的义务便从卖方转移到买方。由于不应给予买方任何拖延风险和费用转移的机会, 因此, 所有术语都作出规定, 当买方没有按约定受领货物或没有给予卖方完成交货义务的必要指示 (有关装船时间和 / 或交货地点) 时, 风险和费用甚至在交货之前就可转移。这种提前转移风险和费用的条件就是货物已指明为买方准备的, 或如术语所规定, 已为买方 “划出”。

在 EXW 术语下, 这一点尤为重要, 因为在所有其他术语下, 当采取措施为交运、发送货物 (F 组和 C 组) 或在目的地交货做准备时 (D 组), 一般即可认为这批货物是专门为买方准备的。但在一些例外场合, 如当卖方散装发运货物且未确定每一个买方的数量时, 则在货物按前述规定特定化前, 风险和费用不发生转移 (参见《一九八〇年联合国国际货物销售合同公约》第六十九条第三项)。

## 9. 术语

9. 1. E 组术语下卖方的义务最小: 卖方只要将货物在约定地点, 通常是在卖方所在地, 交给买方处置即可。但是, 另一方面, 在实务中, 卖方经常会帮助买方将货物装至买方的运输工具上。如果将卖方的义务扩大到包括装货, 那么 EXW 术语将更好地反应这一实务。但是, 人们认为理想的是仍然保留 EXW 下卖方义务最小的传统原则, 其目的是适用于那些卖方不愿意承担任何装货义务的情况。若买方希望卖方负担更多的义务, 应在销售合同中写明。

9. 2. F 组术语要求卖方按照买方的指示将货物交运。在 FCA 术语下, 当事各方所希望的交货点造成了困难, 其原因是此术语所涉及的合同可能会遇到各式各样的情况。货物可能装上买方派往卖方所在地提取货物的车辆; 或者货物也许需要从卖方派往买方指定的交货地点的车辆上卸下。Incoterms 2000 考虑到了上述可能, 规定若合同中指定交货地点是卖方所在地, 当货物装上买方的装货车辆时即完成交货, 在其他情况下, 当货物在卖方的车辆上尚未卸货而交给买方处置时, 即完成交货。Incoterms 1990 FCA 术语 A4 条款中提到的各种不同运输方式在 Incoterms 2000 中未再重复。

FOB 术语中的交货点与 CFR 和 CIF 术语中的相同, 尽管对此有很多争论, 在 Incoterms 2000 中仍未做改动。虽然 FOB 术语中的“越过船舷”交货的原则在当前许多情况下已不合适了, 但是既然已为商人们所深知, 并根据货物的特点和可用的装载设备的具体情况加以运用, 更改 FOB 的交货点可能会造成不必要的混乱, 尤其对于按租船合同进行农矿产品运输来说, 更是如此。

不幸的是, FOB 术语被一些商人用来表示“任何”交货点, 如“FOB 工厂”, “FOB 工场”, “FOB 卖方工厂”或其他内陆地点, 这样做就失去了 FOB 术语是“Free on Board”的缩写的意义了。如此使用 FOB 术语会造成混乱, 应该避免。

FAS 术语办理货物出口手续的义务出现了重要的变化, 因为看来最普遍的做法是由卖方而不是由买方承担这项义务。为了保证这一变化得到足够的重视, 在 FAS 序言中使用了黑体字来标出。

9. 3. C 组术语要求卖方按照通常条件自付费用订立运输合同。因此, 卖方支付运费运到的地点, 必须在 C 组每一项术语后指明。按照 CIF 和 CIP 术语, 卖方还要负责办理保险和负担保险费用。由于费用划分地点确定为目的地国家的某个点, 因而 C 组术语往往被误认为是到货合同, 在到货合同中, 卖方要承担货物实际被运到约定地点之前的全部风险和费用。

在此必须强调, C 组术语与 F 组术语具有相同性质的一点, 就在于卖方是在装运国或发货国完成合同履行。因此, C 组术语的销售合同和 F 组术语的销售合同一样, 属于装运合同。

装运合同的特点是, 卖方要支付将货物按照惯常航线和习惯方式运至约定地点所需的通常运输费用, 而货物灭失或损坏的风险以及在货物以适当方式交付运输之后发生意外而发生的额外费用则应由买方承担。因此, C 组术语包含两个区别于其他所有术语的“分界点”: 一是指明卖方必须安排运输, 并承担其费用的点; 另一点是风险的划分点。为此, 凡增加卖方在 C 组术语下的义务而扩大卖方的责任超出上述风险划分的“分界点”时, 应特别小心。按照 CIF 和 CAP 术语, 卖方在履行其合同义务, 订立运输合同, 将货物交付承运人并办理保险后, 免除卖方任何进一步风险和费用, 这正是 C 组术语的实质所在。

C 组术语作为装运合同的本质也通过在此组术语下广泛使用跟单信用证作为人们喜用的付款方式显现出来。若销售合同的当事方同意, 卖方凭跟单信用证向银行提交约定的运输单据后收取货款, 则如果卖方在按照跟单信用证得到货款或在货物起运或发货后以其他方式得到货款之后, 仍承担进一步的风险和费用, 就与跟单信用证的中心目的背道而驰了。当然, 不管运费在货物起运之前已经预付还是在目的地支付(运费到付), 卖方必须支付运输合同的费用; 然而, 在货物装船或发货后的事件所发生的额外费用必须由买方承担。

如果卖方需要提供包括交纳关税、税款和其他费用在内的运输合同, 那么, 在合同约定这些费用由卖方支付时, 当然应由卖方支付。这一点在所有 C 组术语的 A6 条款中已作出明确规定。

若按习惯要订立几份运输合同, 以便货物中途转运以抵达约定的目的地, 则卖方必须支付所有的费用, 包括货物从一种运输工具转到另一种运输工具而发生的费用。但是, 若承运人依据转运合同或一类似条款的规定行使其权利以避免意外的阻碍(例如, 冰块、堵塞、劳工动乱、政府禁令、战争或类似战争行为), 则由此发生的所有额外费用应由买方承担, 因为卖方的义务只限于订立通常的运输合同。

销售合同的当事人往往希望明确卖方应在什么程度内订立运输合同, 包括卸货费用由谁负担。由于当货物由通常的班轮运输时, 这些费用一般包括在运费之内, 因此, 销售合同经常规定, 货物必须由班轮运输或至少按“班轮条件”运输。有时在 CFR 或 CIF 术语后加上“卸到岸上(Landed)”。然而, 最好不要在 C 组术语后使用缩写语, 除非在有关行业中, 该缩写语为合同当事人或适用的法律或行业惯例所明确理解和接受。

具体而言, 卖方不应当(在不改变 C 组术语本质的情况下, 实际上也不能够)承担任何保证货物抵达目的地的义务, 因为在运输途中任何迟延的风险应由买方承担。因此, 涉及时间的任何义务必须表明装船地或发货地, 例如“装运(发货)不迟于……”。像“CFR 汉堡不迟于……”这样的一份协议属于用词不当, 并会引起不同的解释。当事人的意思可能被认为是货物必须在规定的日期抵达汉堡, 在这种情况下该合同不是装运合同而是到货合同; 另一种可能的理解是, 卖方发运货物的时间必须是使其在通常情况下能在规定的时间前抵达汉堡, 除非发生意外事件耽误运输。

在农矿产品贸易中, 有时购买的货物正在海上运输途中, 在这种情况下, 贸易术语后应加上“在途 (afloat)”一词。根据 CFR 和 CIF 术语, 货物的灭失或损坏的风险这时已从卖方转移到买方, 这就可能引起解释上的困难。一种可能是, 维持 CFR 和 CIF 术语有关买卖双方风险划分的通常含义, 即风险在装运时转移。这意味着买方也许不得不承担销售合同生效时已发生的事件的后果。另一种可能性是让风险的转移和合同订立的时间相一致。前一种可能性也许更切合实际, 因为确定正在运输途中货物的状况往往是不可能的。鉴于这个原因, 《一九八〇年联合国国际货物销售合同公约》第六十八条规定“如果情况表明有此需要, 从货物交付给签发体现运输合同的单据的承运人时起, 风险就由买方承担”, 但是有一例外, 即当“卖方知道或理应知道货物已经灭失或损坏, 而不将这一事实告知买方”时。因此, CFR 或 CIF 术语后加上“在途”一词的解释应取决于销售合同适用的法律。建议当事人弄清适用的法律及其可能导致的解决方法。如有疑问, 当事人应在合同中加以明确规定。

在实务中, 交易方继续频繁使用 C&F(或 C and F, C+F)这样传统的术语。然而, 在绝大多数情况下, 交易方视这些传统术语等同于 CFR。为了避免解释合同时的困难, 交易方应使用 CFR 术语, 因为 CFR 是全球广泛接受的“成本加运费(……指定目的港)”术语的惟一的缩写。

在 Incoterms 1990 中, CFR 和 CIF 的条款要求: 只要卖方提供的运输单据(通常是提单)中援引了租船合同, 例如, 最常用的表达方式“所有其他条款(terms)和条件(conditions)均按租船合同”, 这时卖方就有义务提供租船合同的副本。尽管签约人应该总是能够确知合同中所有条款的内容(最好是在订立合同时), 但是这种提供租船合同的做法带来了一些问题, 尤其是在跟单信用证业务中。所以, 在 Incoterms 2000 中, 删去了 CFR 和 CIF 术语下卖方要随运输单据提供租船合同副本的义务。

虽然 Incoterms 中 A8 条款的目的在于保证卖方向买方提供“交货凭证”, 但应该指出, 这里强调的是只要卖方提供了“通常”的凭证, 卖方就完成了这项义务。在 CPT 和 CIP 术语下, 卖方要提供“通常的运输单据”, 在 CFR 和 CIF 术语下, 卖方要提供提单或海运单, 运输单据必须是“清洁的”, 即运输单据上不能出现声明货物和 / 或其包装有与合同不符的条款或批注。若单据中出现这样的条款或批注, 那么这个单据就被认为是“不清洁的”, 而在跟单信用证交易中则会被银行拒收。但是, 一份运输单据, 即使上面没有这样的条款或批注, 对买方来说通常也不能成为对抗承运人的无可质疑的证据, 证明货物在装运时是符合销售合同内容的。一般情况下, 承运人会在运输单据的正面以标准文句指明, 在运输单据中加入的细节(particulars)是托运人的声明, 因此货物情况只是“据称”如其添加的细节所述。承运人以此拒绝承担有关货物状况的责任。根据大多数援用的法律或原则, 承运人必须至少使用合理的方法检验货物状况是否正确, 否则对收货人负有责任。然而, 在集装箱贸易中, 承运人无从检查集装箱内货物, 除非承运人负责将货物装入集装箱。

涉及保险的术语只有两个, 即 CIF 和 CIP。在这两个术语下, 卖方有义务为买方的利益办理保险。在其他情况下, 则是由当事方自己决定是否要办理保险以及投保到什么程度。由于卖方要为买方的利益办理保险, 卖方不一定知道买方的详细要求。根据由伦敦保险人协会(Institute of London Underwriters)拟定的《协会货物保险条款》(Institute Cargo Clauses), (C)规定办理“最低程度”的保险, (B)规定办理中等程度保险, (A)规定办理最高险别。在 CIF 术语下的农矿产品销售中, 买方或许希望将在途货物卖给新的买方, 而这个新的买方也许希望再将货物售出, 所以, 卖方不可能了解这些后继买方的保险要求。因此, 在 CIF 术语下, 传统上选择最低程度的保险, 但买方可以要求卖方办理附加保险。但最低保险对制成品货

物的销售可能不太适宜, 因为对制成品而言存在偷盗、不当搬运或保管的风险, 要求为货物投保超过《协会货物保险条款》(C) 下“最低程度”的保险。由于 CIP 不同于 CIF, 一般不用于农矿产品的销售, 如果在 CIP 下采用最高险别而不是 CIF 下的最低险别, 将会是可行的。但若在 CIF 和 CIP 术语下对卖方办理货物保险义务的要求不同, 则容易导致混乱。所以, 这两个术语要求卖方只限于办理“最低程度”的货物保险。对于 CIP 术语下的买方来说, 注意到这一点是非常重要的。如果买方要求附加的险别, 他可以与卖方协议由卖方办理或自行安排办理更高的保险。在某些情况下, 买方也许会要求获得比《协会货物保险条款》(A) 更高的保险, 比如战争险、动乱险、民变险、罢工或其他劳工动乱险。若买方希望卖方安排这样的保险, 买方必须指示卖方, 而卖方必须在可能情况下负责安排这些保险。

9. 4. D 组术语与 C 组术语有着本质区别。根据 D 组术语, 卖方负责将货物运至边境或进口国内的约定目的地或点。卖方必须承担货物运至该地前的全部风险和费用, 因此, D 组术语属于到货合同, 而 C 组术语则属于离港(装运)合同。

在 D 组术语下, 除了 DDP, 卖方在目的地国交货时无须办理进口手续。

传统的做法, 在 DEQ 术语下, 卖方有义务办理货物的进口清关手续, 因为货物需要搬运到码头, 这样就进入了进口国。但是, 由于大多数国家的清关手续发生了变化, 现在由居住在该国的一方办理进口清关手续并交纳关税和其他费用更为合适。所以, DEQ 术语有了一些改变, 正如前面提到的 FAS 术语的变化一样。DEQ 术语中的变化在序言中以黑体字标出。

看来, 很多国家使用一些没有收进 Incoterms 中的贸易术语, 尤其是在铁路运输中(如 franco border, franco—frontiere, Frei Granze)等。然而, 在这些术语下, 通常并不想让卖方承担将货物运至边境前的货物灭失或损坏的风险。在这些情况下, 最好使用 CPT 指明边境。另一方面, 如果他们希望让卖方负担运输中的风险, 使用指明边境的 DAF 术语将更合适。

DDU 术语是在 Incoterms 1990 中新加入的。当卖方准备在目的国交货但不办理进口手续、不交纳关税时, 该术语就发挥了重要作用。在那些办理海关手续很困难而且耗时很久的国家里, 卖方承担在完成海关清关手续后交货的义务将是具有风险的。尽管按照 DDU 术语的 B5 和 B6 条款, 买方要承担其未完成货物进口手续情况时可能发生的额外风险和费用, 我们仍然建议在与办理货物进口手续可能会有困难的国家的交易中, 卖方不使用 DDU 术语。

#### 10. “无义务” 的表示

“卖方必须” 和“买方必须” 这样的表达方法体现出 Incoterms 只涉及当事双方对对方承担的义务。这样, “无义务” 一词则被用于一方对另一方不承担义务的情况。如果按各该术语中 A3 条款卖方须安排并支付运输费用, 则在 B3 a) 的“运输合同” 项目下“无义务” 的字样即规定了买方的地位。同样, 当任何一方对对方都不承担义务时, 在双方名下都会出现“无义务” 一词, 例如有关“保险” 的情况。

在上述任何一种情况下, 重要的是要指出, 即使一方“无义务” 为另一方履行某项任务, 这并不意味着履行该任务不符合它的利益。例如, CFR 的买方按照 B4 对卖方并无投保的责任, 但很明显买方投保符合其利益, 因为在该术语下按照 A4 卖方也没有义务获取保险。

#### 11. Incoterms 的变体

在实务中, 当事双方经常在 Incoterms 术语基础上添加词句以求得比术语更精确的约定。需要强调的是, Incoterms 对任何这种添加的内容不提供任何指导规定。这样, 如果当事方无法依赖一个公认的行业惯例来解释其新增内容时, 他们可能会由于无法就新增内容证明有一贯的理解而面临严重的问题。以常用的“FOB 理舱” 和“EXW 装车” 为例, 卖方的义务不仅被扩大至包括负担将货物分别装到船上或装上车辆的费用, 而且也包括在装舱和装货期间货物意外的灭失或损坏的风险, 这就无法在全世界达成一致的理解。



由于上述原因, 强烈建议当事双方明确表示他们是否只打算由卖方承担装舱和装车的任务及费用, 还是卖方也需要承担装舱和装车全部结束之前的风险。对此 Incoterms 并无答案。其结果, 假如合同也未对双方意图加以明确的话, 双方就将面临不必要的麻烦和费用了。

尽管 Incoterms 2000 未对许多这样的普遍使用的变体作出规定, 某些术语的序言确实在提醒双方, 如希望超出 Incoterms 的规定来分配双方义务的话, 需要使用特殊的合同条款。例如:

EXW 关于卖方将货物装上买方的运输工具的额外义务

CIF / CIP 关于买方安排货物额外保险的需要

DEQ 关于卖方支付卸货之后的费用的额外义务

在一些情况下, 卖方和买方援引班轮和租船合同中的商业惯例。这样就需要明确地区分当事双方在运输合同中的义务和彼此在销售合同中的义务。但是, 对于“班轮条件”(Liner terms)和“终点站搬运费”(Terminal Handling Charges, THC)等表达法尚无权威解释。在这些条款下, 费用的划分因地点的不同而不同, 而且经常变化。建议当事方在销售合同中明确规定如何划分双方应承担的费用。

在租船合同中经常使用的表达法如“FOB 理舱”, “FOB 理舱和平舱”等, 有时被用在销售合同中以明确在 FOB 术语下卖方要在何种程度内负担理舱和平舱的义务。当使用此类附加语时, 有必要在销售合同中明确额外的义务只限于费用还是包括费用和 risk。

如上所述, 我们尽量使 Incoterms 反映出最通行的国际商业做法。然而, 在某些情况下, 尤其是当 Incoterms 2000 与 Incoterms 1990 有不同之处时, 当事方也许会希望以不同方式使用贸易术语。在贸易术语的序言中, 以“但是”作句子的开头专门提醒注意这些可能性。

## 12. 港口或特定行业的习惯做法

因为贸易术语要在不同行业 and 不同地区使用, 对双方的义务不能总是规定得很精确。因此, 在某种程度上, 有必要参考港口的或特定行业的习惯做法, 或当事方在先前的交易中已经建立的习惯做法(参见《一九八〇年联合国国际货物销售合同公约》第九条)。对于卖方和买方而言, 当协商销售合同时, 使自己及时了解这些习惯做法, 并在不能确定时, 通过在销售合同中适当的条款以澄清当事方的法律地位是值得推荐的做法。在具体合同中这些特别条款将取代或改变 Incoterms 规定的任何解释规则。

## 13. 买方关于装运地的选择权

在一些情况下, 在订立销售合同时可能无法准确地确定卖方将货物交运的点(Point)甚至地点(Place)。比如, 在这一阶段, 可能只约定在“某一范围”或一个较大的地点, 如海港。在这种情况下, 通常规定买方随后有权利或有义务在这一范围或地点内指定更精确的地点。若如上文所述买方有义务提供精确点而他没做到, 则买方就要承担由这种未尽义务而造成的任何额外的风险和费用(如所有术语中 B5 / B7 条款规定)。除此之外, 若买方没能使用自己的权利指示交货点, 则卖方可以选择在对卖方最合适的点交货(FCA A4)。

## 14. 清关

“清关”这个词已经造成了一些误解, 因此, 现在已明确, 无论何时当卖方或买方承担将货物运过出口国或进口国的海关的义务时, 这项义务不仅包括交纳关税和其他费用, 而且包括履行一切与货物通过海关有关的行政事务以及向当局提供必要信息并交纳相关费用。在某些地区, 如欧盟内部或其他自由贸易区, 当不再有交纳关税的义务和对进出口的限制时, 有人认为使用规定办理货物清关手续义务的术语是不恰当的(尽管这是错误的认识)。为此, “在需要办理海关手续时(where applicable)”的用语被加入了相关术语的 A2 和 B2、A6 和 B6 条款, 这样, 在无须办理海关手续的情况下, 使用该用语就可以避免模棱两可。

清关手续由住所在该国的一方或其代表办理通常是可取的。因此，出口商通常应办理出口清关手续，进口商应办理进口清关手续。

Incoterms 1990 中的 EXW、FAS (要求买方办理货物出口清关手续) 和 DEQ (要求卖方办理进口清关手续) 与上述原则不一致。Incoterms 2000 的 FAS 和 DEQ 术语分别将办理出口和进口清关手续的义务规定给卖方和买方，但表示卖方最小义务的术语 EXW 却未被改动 (买方仍承担办理出口清关的义务)。DDP 术语的字面含义即完税后交货 (Delivered Duty Paid)，采用该术语自然表示卖方明确同意完成该术语的义务，即办理进口清关手续并交纳全部相关费用。

#### 15. 包装

大多数情况下，当事人事先知道货物安全运至目的地需要何种包装。但是，由于卖方包装货物的义务可能因具体的运输方式和期限而大相径庭，因而有必要规定卖方有义务使货物的包装适合运输方式的要求，但只限于在订立销售合同前已经知道有关运输的情况 (参阅《一九八〇年联合国国际货物销售合同公约》第三十五条第一款和第三十五条第二款 b 项规定，即货物包装必须“适用于订立合同时曾明示或默示地通知卖方的任何特定目的，除非情况表明买方并不依赖卖方的技能和判断力，或者这种依赖是不合理的)。

#### 16. 货物检验

在许多情况下，人们会建议买方在卖方把货物交付运输前或交付运输时安排货物检验 (称为“装运前检验”)。除非合同另有规定，买方应承担检验费用，这种检验是为了他自身利益而安排的。但是，若进行的检验是为了使卖方履行在其本国适用于出口货物的任何强制性规定，则卖方应支付检验费用，除非使用的是 EXW 术语，这时买方应负担检验费用。

#### 17. 运输方式和相应的 Incoterms 2000 术语

适用于任何运输方式

##### E 组

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EXW 工厂交货 (……指定地点)

##### F 组

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FCA 货交承运人 (……指定地点)

##### C 组

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CPT 运费付至 (……指定目的地)

CIP 运费、保险费付至 (……指定目的地)

##### D 组

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DAF 边境交货 (……指定地点)

DDU 未完税交货 (……指定目的地)

DDP 完税交货(……指定目的地)

只适用于海运及内河运输

F 组

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FAS 船边交货(……指定装运港)

FOB 船上交货(……指定装运港)

C 组

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CFR 成本加运费(……指定目的港)

CIF 成本、保险费加运费(……指定目的地港)

D 组

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DES 目的港船上交货(……指定目的港)

DEQ 目的港码头交货(……指定目的港)

18. 推荐使用

在某些情况下, 序言推荐使用或者不使用某个术语。注意这一点在选择 FCA 和 FOB 时尤其重要。遗憾的是, 商人们依然不适当地使用 FOB, 这使卖方在将货物交给买方指定的承运人之后依然会遇到风险。FOB 仅在下列情况下适用, 即当卖方只打算越过船舷交货, 不管怎么样要交到船上, 而不是将货物交给承运人以使货物能被继续运输和装载到船上, 例如装到集装箱内或装上卡车等所谓集装运输工具上。所以, 前言中有强烈的警告, 若当事方无意超过船舷交货则不应使用该术语。

也会出现这样的情况, 即当买卖双方考虑使用其他运输方式时却错误地使用了适合于海运的术语。这将会使卖方处于不利的处境, 即无法完成向买方提交适当单据的义务(如提单、海运单或有同等作用的电子讯息)。第 17 节中的图表显示了不同运输方式适用的 Incoterms 2000 的术语, 而且, 各个术语的序言也提示该术语是适用于所有运输方式或仅适用于海运。

19. 提单和电子商务

传统做法, 在 CFR 和 CIF 术语下, 装船提单是卖方应提供的惟一可接受的单据, 提单起到了三个重要的作用, 即:

- 将货物交付至船上的证明;
- 运输合同的证明;
- 一种通过将纸面单据 (paper document) 交给另一方而将在途货物的权利转移给另一方的方式。

除提单外的其他运输单据可以完成上述三项作用的前两项, 但它们却无法控制货物在目的地交货或使买方能够通过将纸面单据交付给其买方而卖出在途货物。而其他运输单据则将指明在目的地有权接受货物

的当事方的名字。为了保证在目的地能够向承运人提取货物，拥有提单是必要的，这就使用电子通讯方式取代提单变得尤其困难。

另外，习惯上签发数份正本提单，这时，买方或按其指示向卖方付款的银行，确信所有正本都已由卖方提交(所谓“全套”)至关重要。这也是 ICC 有关跟单信用证的规则(即《跟单信用证统一规则》，在 Incoterms 2000 出版时其版本为 UCP500)的要求。

运输单据不仅必须证明货物已经交付承运人，而且要证明在承运人能够确定的范围内货物被收到时状况良好。在运输单据中任何表示货物并非呈良好状况的批注将会使该单据成为“不清洁”单据，这样的单据根据 UCP 将无法接受。

尽管提单具有特定的法律性质，但预计在不远的将来会被电子方式替代。Incoterms 1990 充分估计了这种可以预期的发展。根据 A8 条款，若当事方同意以电子方式通讯，则可以用具有同等作用的电子讯息取代纸面运输单据。这些电子讯息可以被直接或经由提供增值服务的第三方传送至有关当事人。一种第三方可以提供的有用的服务是登记提单的一系列持有人。提供这种服务的系统，如 BOLERO(提单电子登记组织)的服务，或许需要得到像《国际海运委员会电子提单一九九〇年规则》第十六条、第十七条和《一九九六年 UNCITRAL 电子商务示范法》那样的法律规范和原则的进一步支持。

#### 20. 不可转让的运输单据替代提单

近几年，简化单据的做法取得了很大进展。提单经常被不可转让的运输单据所代替，它类似于海运以外的其他运输方式所使用的运输单据。这些单据被称为“海运单”、“班轮运单”、“货运收据”或其他名称。使用这些不可转让单据也无不可，但当买方希望通过提交单据给新的买方来出售在途货物时就不行了。为了使出售在途货物成为可能，有必要在 CFR 和 CIF 术语下保留卖方提供提单的义务。然而，如同当事人知道买方不打算销售在途货物，他们可以达成明确协议来免除卖方提供提单的义务，或者在不需要提供提单时采用 CPT 和 CIP 这两种术语。

#### 21. 对承运人给予指示的权利

在 C 组术语下，买方支付货款时应确信卖方收款后无权就货物的处置对承运人作出新的指示。有些用于特殊运输方式(空运、公路或铁路)的运输单据通过向买方交付特定的运单正本或两联中的一联，使买方有排除卖方对承运人作出新指示的可能性。但在海运中用以替代提单的运输单据通常并不包含这种“阻止”功能。国际海事委员会为弥补这一缺陷，引入了《海运单统一规则》，使当事方可以加入一“无处置权”条款，卖方据此放弃指示承运人向其他人或在运单中指定地点之外的地点交货的权利。

#### 22. ICC 仲裁

若合同当事人愿意在相互间发生争议时提交 ICC 仲裁，则应在合同(或当没有单独的合同文本时，在达成协议相互往来函电)中确切、清楚地约定采用 ICC 仲裁。合同中或与之有关的来往函电中订入一种或几种 Incoterms 术语本身并不构成采用 ICC 仲裁的协议。ICC 在此推荐下列标准 ICC 仲裁条款：

“与本合同有关的一切争议应根据 ICC 仲裁规则，由根据该规则指定的一名或几名仲裁员最终裁决。”

### EXW 工厂交货 (…指定地点)

“工厂交货 (……指定地点)”是指当卖方在其所在地或其他指定的地点(如工场、工厂或仓库)将货物交给买方处置时，即完成交货，卖方不办理出口清关手续或将货物装上任何运输工具。

该术语是卖方承担责任最小的术语。买方必须承担在卖方所在地受领货物的全部费用和 risk。

但是,若双方希望在起运时卖方负责装载货物并承担装载货物的全部费用和 risk 时,则须在销售合同中明确写明。①(参见引言第 11 节)在买方不能直接或间接的办理出口手续时,不应使用该术语,而应使用 FCA,如果卖方同意装载货物并承担费用和 risk 的话。

## A 卖方义务

## B 买方义务

## A1 提供符合合同规定的货物

卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子讯息,以及合同可能要求的、证明货物符合合同规定的其他任何凭证。

## B1 支付价款

买方必须按照销售合同规定支付价款。

## A2 许可证、其他许可和手续

应买方要求并由其承担风险和费用,在需要办理海关手续时,②(参见引言第 14 节)卖方必须给予买方一切协助,以帮助买方取得为货物出口所需的出口许可证或其他官方许可。

## B2 许可证、其他许可和手续

买方必须自担风险和费用,取得任何出口和进口许可证或其他官方许可,在需要办理海关手续时,③(参见引言第 14 节)并办理货物出口的一切海关手续。

## A3 运输合同与保险合同

## a) 运输合同

无义务。④(参见引言第 10 节)

## b) 保险合同

无义务。⑤(参见引言第 10 节)

## B3 运输合同与保险合同

## a) 运输合同

无义务。⑥(参见引言第 10 节)

## b) 保险合同

无义务。⑦(参见引言第 10 节)

## A4 交货

卖方必须按照合同约定的日期或期限,或如果未约定日期或期限,按照交付此类货物的惯常时间,在指定的地点将未置于任何运输车辆上的货物交给买方处置。若在指定的地点内未约定具体交货点,或有若干个交货点可使用,则卖方可在交货地点中选择最适合其目的的交货点。

## B4 受领货物

买方必须在卖方按照 A4 和 A7/B7 规定交货时受领货物。

## A5 风险转移

除 B5 规定者外,卖方必须承担货物灭失或损坏的一切风险,直至已经按照 A4 规定交货为止。

## B5 风险转移

买方必须按照下述规定承担货物灭失或损坏的一切风险:

- 自按照 A4 规定交货之时起;及
- 由于买方未能按照 B7 规定通知卖方,则自约定的交货日期或交货期限届满之日起,但以该项货物已正式划归合同项下,即清楚地划出或以其他方式确定为合同项下之货物为限。

## A6 费用划分

除 B6 规定者外,卖方必须负担与货物有关的一

## B6 费用划分

买方必须支付

<p>切费用, 直到已经按照 A4 规定交货为止。</p>	<ul style="list-style-type: none"> <li>• 自按照 A4 规定交货之时起与货物有关的一切费用; 及</li> <li>• 在货物交给买方处置而买方未受领货物或未按照 B7 规定给予卖方相应通知而发生的任何额外费用, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限; 及</li> <li>• 在需要办理海关手续时, ① (参见引言第 14 节) 货物出口应交纳的一切关税、税款和其他费用, 以及办理海关手续的费用。</li> </ul> <p>买方必须偿付卖方按照 A2 规定给予协助时所发生的一切费用。</p>
<p><b>A7 通知买方</b></p> <p>卖方必须给予买方有关货物将于何时何地交给买方处置的充分通知。</p>	<p><b>B7 通知卖方</b></p> <p>一旦买方有权确定在约定的期限内受领货物的具体时间和/或地点时, 买方必须就此给予卖方充分通知。</p>
<p><b>A8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>无义务。② (参见引言第 10 节)</p>	<p><b>B8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>买方必须向卖方提供已受领货物的适当凭证。</p>
<p><b>A9 查对、包装、标记</b></p> <p>卖方必须支付为了将货物交给买方处置所需进行的查对费用 (如查对货物品质、丈量、过磅、点数的费用)。</p> <p>卖方必须自付费用提供按照卖方在订立合同前已知的有关该货物运输 (如运输方式、目的地) 所要求的包装 (除非按照相关行业惯例, 合同所指货物通常无需包装)。包装应作适当标记。</p>	<p><b>B9 货物检验</b></p> <p>买方必须支付任何装运前检验的费用, 包括出口国有当局强制进行的检验。</p>
<p><b>A10 其他义务</b></p> <p>应买方要求并由其承当风险和费用, 卖方必须给予买方一切协助, 以帮助其取得由交货地国和/或原产地国所签发或传送的为买方出口和/或进口货物可能要求的和必要时从他国过境所需要的任何单据或有同等作用的电子讯息。</p> <p>应买方要求, 卖方必须向买方提供投保所需的信息。</p>	<p><b>B10 其他义务</b></p> <p>买方必须支付因取得 A10 所述单据或有同等作用的电子讯息而发生的一切费用, 并偿付卖方给予协助时所发生的费用。</p>

## FCA 货交承运人 (……指定地点)

“货交承运人（……指定地点）”是指卖方只要将货物在指定的地点交给买方指定的承运人，并办理了出口清关手续，即完成交货。需要说明的是，交货地点的选择对于在该地点装货和卸货的义务会产生影响。若卖方在其所在地交货，则卖方应负责装货，若卖方在任何其他地点交货，卖方不负责卸货。

该术语可用于各种运输方式，包括多式联运。

“承运人”指任何人在运输合同中，承诺通过铁路、公路、空运、海运、内河运输或上述运输的联合方式履行运输或由他人履行运输。

若买方指定承运人以外的人领取货物，则当卖方将货物交给此人时，即视为已履行了交货义务。

#### A 卖方义务

#### B 买方义务

##### A1 提供符合合同规定的货物

##### B1 支付价款

卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子讯息，以及合同可能要求的、证明货物符合合同规定的其他任何凭证。

买方必须按照销售合同规定支付价款。

##### A2 许可证、其他许可和手续

##### B2 许可证、其他许可和手续

卖方必须自担风险和费用，取得任何出口许可证或其他官方许可，并在需要办理海关手续时，①（参见引言第 14 节）办理货物出口所需要的一切海关手续。

买方必须自担风险和费用，取得任何进口许可证或其他官方许可，并在需要办理海关手续时，②（参见引言第 14 节）办理货物进口和从他国过境的一切海关手续。

##### A3 运输合同与保险合同

##### B3 运输合同与保险合同

###### a) 运输合同

###### a) 运输合同

无义务。③（参见引言第 10 节）但若买方要求，或者如果是商业惯例而买方未适时给予卖方相反指示，则卖方可按照通常条件订立运输合同，费用和 risk 由买方承担。在任何一种情况下，卖方都可以拒绝订立此合同；如果拒绝，则应立即通知买方。

方必须自付费用订立自指定的地点运输货物的合同，卖方按照 A3 a) 订立了运输合同时除外。

###### b) 保险合同

###### b) 保险合同

无义务。④（参见引言第 10 节）

无义务。⑤（参见引言第 10 节）

##### A4 交货

##### B4 受领货物

卖方必须在指定的交货地点，在约定的交货日期或期限内，将货物交付给买方指定的承运人或其他人，或由卖方按照 A3 a) 选定的承运人或其他人。

买方必须在卖方按照 A4 规定交货时，受领货物。

交货在以下时候完成：

a) 若指定的地点是卖方所在地，则当货物被装上买方指定的承运人或代表买方的其他人提供的运输工具时；

b) 若指定的地点不是 a) 而是其他任何地点，

则当货物在卖方的运输工具上, 尚未卸货而交给买方指定的承运人或其他人或由卖方按照 A3 a) 选定的承运人或其他人的处置时。

若在指定的地点没有决定具体交货点, 且有几个具体交货点可供选择时, 卖方可以在指定的地点选择最适合其目的的交货点。

若买方没有明确指示, 则卖方可以根据运输方式和/或货物的数量和/或性质将货物交付运输。

#### A5 风险转移

除 B5 规定者外, 卖方必须承担货物灭失或损坏的一切风险, 直至已经按照 A4 规定交货为止。

#### B5 风险转移

买方必须按照下述规定承担货物灭失或损坏的一切风险:

- 自按照 A4 规定交货之时起; 及
- 由于买方未能按照 A4 规定指定承运人或其他人, 或其指定的承运人或其他人未在约定时间接管货物, 或买方未按照 B7 规定给予卖方相应通知, 则自约定的交货日期或交货期限届满之日起, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限。

#### A6 费用划分

除 B6 规定者外, 卖方必须支付

- 与货物有关的一切费用, 直至已按照 A4 规定交货为止; 及
- 在需要办理海关手续时, ⑥ (参见引言第 14 节) 货物出口应办理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。

#### B6 费用划分

买方必须支付

- 自按照 A4 规定交货之时起与货物有关的一切费用; 及
- 由于买方未能按照 A4 规定指定承运人或其他人、或由于买方指定的人未在约定的时间内接管货物、或由于买方未按照 B7 规定给予卖方相应通知而发生的任何额外费用, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限。

在需要办理海关手续时, ⑦ (参见引言第 14 节) 货物进口应交纳的一切关税、税款和其他费用, 以及办理海关手续的费用及从他国过境的费用。

#### A7 通知买方

卖方必须给予买方说明货物已按照 A4 规定交付给承运人的充分通知。若在约定时间承运人未按照规定接收货物, 则卖方必须相应地通知买方。

#### B7 通知卖方

买方必须就按照 A4 规定指定的人的名称给予卖方充分通知, 并根据需要指明运输方式和向该指定的人交货的日期或期限, 以及依情况在指定的地点内的具体交货点。

#### A8 交货凭证、运输单据或有同等作用的电子讯息

#### B8 交货凭证、运输单据或有同等作用的电子讯息



卖方必须自担费用向买方提供证明按照 A4 规定交货的通常单据。

买方必须接受按照 A8 规定提供的交货凭证。

除非前项所述单据是运输单据，否则，应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以取得有关运输合同的运输单据（如可转让提单、不可转让海运单、内河运输单据、空运单、铁路托运单、公路托运单或多式联运单据）。

如买卖双方约定使用电子方式通讯，则前项所述单据可以使用有同等作用的电子数据交换（EDI）讯息所代替。

#### A9 核对、包装、标记

卖方必须支付为了按照 A4 交货所需进行的核对费用（如核对货物品质、丈量、过磅、点数的费用）。

卖方必须自付费用提供按照卖方在订立销售合同前已知的有关该货物运输（如运输方式、目的地）所要求的包装（除非按照相关行业惯例，合同所述货物通常无需包装发运）。包装应作适当标记。

#### B9 货物检验

买方必须支付任何装运前检验的费用，但出口国有关当局强制进行的检验除外。

#### A10 其他义务

应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以帮助买方取得由装运地和/或原产地国所签发或传送的、为买方进口货物可能要求的和必要时从他国过境所需要的任何单据或有同等作用的电子讯息（A8 所列的除外）。应买方要求，卖方必须向买方提供投保所需的信息。

#### B10 其他义务

买方必须支付因取得 A10 所述单据或电子讯息而发生的一切费用，并偿付卖方按照该款给予协助以及按照 A3 a) 订立运输合同所发生的费用。

当买方按照 A3 a) 规定要求卖方协助订立运输合同时，买方必须给予卖方相应的指示。

### FAS 船边交货（……指定装运港）

“船边交货（……指定装运港）”是指卖方在指定的装运港将货物交到船边，即完成交货。买方必须承担自那时起货物灭失或损坏的一切风险。

FAS 术语要求卖方办理出口清关手续。

这一点与以前版本的内容相反，以前版本要求买方安排办理出口手续。

但是，如当事方希望买方办理出口手续，需要在销售合同中明确写明。<sup>①</sup>（参见引言第 11 节）

该术语仅适用于海运或内河运输。

#### A 卖方义务

##### A1 提供符合合同规定的货物

卖方必须提供符合销售合同规定的货物和商业

#### B 买方义务

##### B1 支付价款

买方必须按照销售合同规定支付价款。

发票或有同等作用的电子讯息，以及合同可能要求的、证明货物符合合同规定的其他任何凭证。

#### A2 许可证、其他许可和手续

卖方必须自担风险和费用，取得任何出口许可证或其他官方许可，并在需要办理海关手续时，②（参见引言第 14 节）办理货物出口所需的一切海关手续。

#### B2 许可证、其他许可和手续

买方必须自担风险和费用，取得任何进口许可证或其他官方许可，并在需要办理海关手续时，③（参见引言第 14 节）办理货物进口和从他国过境所需的一切海关手续。

#### A3 运输合同和保险合同

##### a) 运输合同

无义务。④（参见引言第 10 节）

##### b) 保险合同

无义务。⑤（参见引言第 10 节）

#### B3 运输合同和保险合同

##### a) 运输合同

买方必须自付费用订立自指定的装运港运输货物的合同。

##### b) 保险合同

无义务。⑥（参见引言第 10 节）

#### A4 交货

卖方必须在买方指定的装运港，在买方指定的装货地点，在约定的日期或期限内，按照该港习惯方式将货物交至买方指定的船边。

#### B4 受领货物

买方必须在卖方按照 A4 规定交货时受领货物。

#### A5 风险转移

除 B5 规定者外，卖方必须承担货物灭失或损坏的一切风险，直至已按照 A4 规定交货为止。

#### B5 风险转移

买方必须按照下述规定承担货物灭失或损坏的一切风险：

- 自按照 A4 规定交货时起；及
- 由于买方未按照 B7 规定通知卖方，或其指定的船只未按时到达，或未接收货物，或较按照 B7 通知的时间提早停止装货，则自约定的交货日期或期限届满时起，但以该项货物已划拨到合同项下，即明确保留或以其他方式确定为合同项下之货物为限。

#### A6 费用划分

除 B6 规定者外，卖方必须支付

• 与货物有关的一切费用，直至已按照 A4 规定交货为止；及

• 在需要办理海关手续时，①（参见引言第 14 节）货物出口应办理的海关手续费用及应缴纳的关税、税款和其他费用。

#### B6 费用划分

买方必须支付

• 按照 A4 规定交货时与货物有关的一切费用；及

• 由于买方指定的船只未按时到达，或未装载上述货物或较按照 B7 通知的时间提早停止装货，或由于买方未按照 B7 规定给予卖方相应的通知而发生的任何额外费用，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之

货物为限；及

• 在需要办理海关手续时，②（参见引言第 14 节）货物进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，以及从他国过境的费用。

#### A7 通知买方

卖方必须给予买方说明货物已交至指定的船边的充分通知。

#### B7 通知卖方

买方必须给予卖方有关船名、装船点和要求交货时间的充分通知。

#### A8 交货凭证、运输单据或有同等作用的电子讯息

卖方必须自付费用向买方提供证明按照 A4 规定交货的通常单据。

#### B8 交货凭证、运输单据或有同等作用的电子讯息

买方必须接受按照 A8 规定提供的交货凭证。

除非前项所述单据是运输单据，否则，应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以取得运输单据（如可转让提单、不可转让海运单、内河运输单据）。

如买卖双方约定使用电子方式通讯，则前项所述单据可以使用有同等作用的电子数据交换（EDI）讯息代替。

#### A9 查对、包装、标记

卖方必须支付为按照 A4 交货所需进行的查对费用（如核对货物品质、丈量、过磅、点数的费用）。

卖方必须自付费用，提供按照卖方订立销售合同前已知的有关该货物运输（如运输方式、目的港）所要求的包装（除非按照相关行业惯例，合同所述货物无需包装发运）。包装应作适当标记。

#### B9 货物检验

买方必须支付任何装运前检验的费用，但出口国有当局强制进行的检验除外。

#### A10 其他义务

应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以帮助买方取得由装运地国和/或原产地国所签发或传送的、为买方进口货物可能要求的或从他国过境所需的任何单据或有同等作用的电子讯息（A8 所列的除外）。

应买方要求，卖方必须向买方提供投保所需的信息。

#### B10 其他义务

买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用，并偿付卖方因给予协助而发生的费用。

### FOB 船上交货（……指定装运港）

“船上交货（……指定装运港）”是当货物在指定的装运港越过船舷，卖方即完成交货。这意味着买方必须从该点起承担货物灭失或损坏的一切风险。FOB 术语要求卖方办理货物出口清关手续。

该术语仅适用于海运或内河运输。如当事各方无意越过船舷交货，则应使用 FCA 术语。

A 卖方义务	B 买方义务
<p>A1 提供符合合同规定的货物</p> <p>卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子讯息，以及合同可能要求的、证明货物符合合同规定的其他任何凭证。</p>	<p>B1 支付价款</p> <p>买方必须按照销售合同规定支付价款。</p>
<p>A2 许可证、其他许可和手续</p> <p>卖方必须自担风险和费用，取得任何出口许可证或其他官方许可，并在需要办理海关手续时，①（参见引言第 14 节）办理货物出口货物所需的一切海关手续。</p>	<p>B2 许可证、其他许可和手续</p> <p>买方必须自担风险和费用，取得任何进口许可证或其他官方许可，并在需要办理海关手续时，②（参见引言第 14 节）办理货物进口和在必要时从他国过境所需的一切海关手续。</p>
<p>A3 运输合同和保险合同</p> <p>a) 运输合同</p> <p>无义务。③（参见引言第 10 节）</p> <p>b) 保险合同</p> <p>无义务。④（参见引言第 10 节）</p>	<p>B3 运输合同和保险合同</p> <p>a) 运输合同</p> <p>买方必须自付费用订立从指定的装运港运输货物的合同。</p> <p>b) 保险合同</p> <p>无义务。⑤（参见引言第 10 节）</p>
<p>A4 交货</p> <p>卖方必须在约定的日期或期限内，在指定的装运港，按照该港习惯方式，将货物交至买方指定的船上。</p>	<p>B4 受领货物</p> <p>买方必须在卖方按照 A4 规定交货时受领货物。</p>
<p>A5 风险转移</p> <p>除 B5 规定者外，卖方必须承担货物灭失或损坏的一切风险，直至货物在指定的装运港越过船舷为止。</p>	<p>B5 风险转移</p> <p>买方必须按照下述规定承担货物灭失或损坏的一切风险：</p> <ul style="list-style-type: none"> <li>• 自货物在指定的装运港越过船舷时起；及</li> <li>• 由于买方未按照 B7 规定通知卖方，或其指定的船只未按时到达，或未接收货物，或较按照 B7 通知的时间提早停止装货，则自约定的交货日期或交货期限届满之日起，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限。</li> </ul>
<p>A6 费用划分</p> <p>除 B6 规定者外，卖方必须支付</p> <ul style="list-style-type: none"> <li>• 货物有关的一切费用，直至货物在指定的装</li> </ul>	<p>B6 费用划分</p> <p>买方必须支付</p> <ul style="list-style-type: none"> <li>• 货物在指定的装运港越过船舷之时起与货物</li> </ul>

<p>运港越过船舷时为止；及</p> <ul style="list-style-type: none"> <li>需要办理海关手续时，⑥（参见引言第 14 节）货物出口需要办理的海关手续费用及出口时应交纳的一切关税、税款和其他费用。</li> </ul>	<p>有关的一切费用；及</p> <ul style="list-style-type: none"> <li>由于买方指定的船只未按时到达，或未接收上述货物，或较按照 B7 通知的时间提早停止装货，或买方未能按照 B7 规定给予卖方相应的通知而发生的一切额外费用，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限；及</li> <li>需要办理海关手续时，⑦（参见引言第 14 节）货物进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，以及货物从他国过境的费用。</li> </ul>
<p><b>A7 通知买方</b></p> <p>卖方必须给予买方说明货物已按照 A4 规定交货的充分通知。</p>	<p><b>B7 通知卖方</b></p> <p>买方必须给予卖方有关船名、装船点和要求交货时间的充分通知。</p>
<p><b>A8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>卖方必须自付费用向买方提供证明货物已按照 A4 规定交货的通常单据。</p> <p>除非前项所述单据是运输单据，否则应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以取得有关运输合同的运输单据（如可转让提单、不可转让海运单、内河运输单据或多式联运单据）。如买卖双方约定使用电子方式通讯，则前项所述单据可以由具有同等作用的电子数据交换（EDI）讯息代替。</p>	<p><b>B8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>买方必须接受按照 A8 规定提供的交货凭证。</p>
<p><b>A9 核对、包装、标记</b></p> <p>卖方必须支付为按照 A4 规定交货所需进行的核对费用（如核对货物品质、丈量、过磅、点数的费用）。</p> <p>卖方必须自付费用，提供按照卖方订立销售合同前已知的该货物运输（如运输方式、目的港）所要求的包装（除非按照相关行业惯例，合同所述货物无需包装发运）。包装应作适当标记。</p>	<p><b>B9 货物检验</b></p> <p>买方必须支付任何装运前检验的费用，但出口国有关当局强制进行的检验除外。</p>
<p><b>A10 其他义务</b></p> <p>应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以帮助其取得由装运地国和/或原产地国所签发或传送的、为买方进口货物可能要求的和必要时从他国过境所需的任何单据或有同等作用的电子讯息（A8 所列的除外）。</p> <p>应买方要求，卖方必须向买方提供投保所需的</p>	<p><b>B10 其他义务</b></p> <p>买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用，并偿付卖方因给予协助而发生的费用。</p>

信息。

### CFR 成本加运费 (……指定目的港)

“成本加运费 (……指定目的港)”，是指在装运港货物越过船舷卖方即完成交货，卖方必须支付将货物运至指定的目的港所需的运费和费用。但交货后货物灭失或损坏的风险，以及由于各种事件造成的任何额外费用，即由卖方转移到买方。

CFR 术语要求卖方办理出口清关手续。

该术语仅适用于海运或内河运输。如当事各方无意越过船舷交货，则应使用 CPT 术语。

A 卖方义务	B 买方义务
<p><b>A1 提供符合合同规定的货物</b></p> <p>卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子讯息，以及合同可能要求的、证明货物符合合同规定的其他任何凭证。</p>	<p><b>B1 支付价款</b></p> <p>买方必须按照销售合同规定支付价款。</p>
<p><b>A2 许可证、其他许可和手续</b></p> <p>卖方必须自担风险和费用，取得任何出口许可证或其他官方许可，并在需要办理海关手续时，①（参见引言第 14 节）办理货物出口货物所需的一切海关手续。</p>	<p><b>B2 许可证、其他许可和手续</b></p> <p>买方必须自担风险和费用，取得任何进口许可证或其他官方许可，并在需要办理海关手续时，②（参见引言第 14 节）办理货物进口及从他国过境的一切海关手续。</p>
<p><b>A3 运输合同和保险合同</b></p> <p>a) 运输合同</p> <p>卖方必须自付费用，按照通常条件订立运输合同，经由惯常航线，将货物用通常可供运输合同所指货物类型的海轮（或依情况适合内河运输的船只）运输至指定的目的港。</p> <p>b) 保险合同</p> <p>无义务。③（参见引言第 10 节）</p>	<p><b>B3 运输合同与保险合同</b></p> <p>a) 运输合同</p> <p>无义务。④（参见引言第 10 节）</p> <p>b) 保险合同</p> <p>无义务。⑤（参见引言第 10 节）</p>
<p><b>A4 交货</b></p> <p>卖方必须在装运港，在约定的日期或期限内，将货物交至船上。</p>	<p><b>B4 受领货物</b></p> <p>买方必须在卖方按照 A4 规定交货时受领货物，并在指定的目的港从承运人收受货物。</p>
<p><b>A5 风险转移</b></p> <p>除 B5 规定者外，卖方必须承担货物灭失或损坏的一切风险，直至货物在装运港越过船舷为止。</p>	<p><b>B5 风险转移</b></p> <p>买方必须承担货物在装运港越过船舷之后灭失或损坏的一切风险。</p> <p>如买方未按照 B7 规定给予卖方通知，买方必须从约定的装运日期或装运期限届满之日起，承担货</p>

物灭失或损坏的一切风险，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限。

## A6 费用划分

除 B6 规定者外，卖方必须支付

- 与货物有关的一切费用，直至已经按照 A4 规定交货为止；及
- 按照 A3 a) 规定所发生的运费和其他一切费用，包括货物的装船费和根据运输合同由卖方支付的、在约定卸货港的任何卸货费；及
- 在需要办理海关手续时，①（参见引言第 14 节）货物出口需要办理的海关手续费用及出口时应缴纳的一切关税、税款和其他费用，以及如果根据运输合同规定，由卖方支付的货物从他国过境的费用。

## B6 费用划分

除 A3 a) 规定外，买方必须支付

- 自按照 A4 规定交货时起的一切费用；及
- 货物在运输途中直至到达目的港为止的一切费用，除非这些费用根据运输合同应由卖方支付；及
- 包括驳运费和码头费在内的卸货费，除非这些费用根据运输合同应由卖方支付；及
- 如买方未按照 B7 规定给予卖方通知，则自约定的装运日期或装运期限届满之日起，货物所发生的一切额外费用，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限；及
- 在需要办理海关手续时，②（参见引言第 14 节）货物进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，以及需要时从他国过境的费用，除非这些费用已包括在运输合同中。

## A7 通知买方

卖方必须给予买方说明货物已按照 A4 规定交货的充分通知，以及要求的任何其他通知，以便买方能够为受领货物采取通常必要的措施。

## B7 通知卖方

一旦买方有权决定装运货物的时间和/或目的港，买方必须就此给予卖方充分通知。

## A8 交货凭证、运输单据或有同等作用的电子讯息

卖方必须自付费用，毫不迟延地向买方提供表明载往约定目的港的通常运输单据。

此单据（如可转让提单、不可转让海运单或内河运输单据）必须载明合同货物，其日期应在约定的装运期内，使买方得以在目的港向承运人提取货物，并除非另有约定，应使买方得以通过转让单据（可转让提单）或通过通知承运人，向其后续手买方出售在途货物。

如此运输单据有数份正本，则应向买方提供全套正本。

如买卖双方约定使用电子方式通讯，则前项所述单据可以由具有同等作用的电子数据交换（EDI）

## B8 交货凭证、运输单据或有同等作用的电子讯息

买方必须接受按照 A8 规定提供的运输单据，如果该单据符合合同规定的话。

讯息代替。

#### A9 核对、包装、标记

卖方必须支付为按照 A4 规定交货所需进行的核对费用（如核对货物品质、丈量、过磅、点数的费用）。

卖方必须自付费用提供符合其安排的运输所要求的包装（除非按照相关行业惯例该合同所描述货物无需包装发运）。包装应作适当标记。

#### B9 货物检验

买方必须支付任何装运前检验的费用，但出口国有关当局强制进行的检验除外。

#### A10 其他义务

应买方要求并由其承当风险和费用，卖方必须给予买方一切协助，以帮助买方取得由装运地和/或原产地国所签发或传送的、为买方进口货物可能要求的和必要时从他国过境所需的任何单据或有同等作用的电子讯息（A8 所列的除外）。

应买方要求，卖方必须向买方提供投保所需的信息。

#### B10 其他义务

买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用，并偿付卖方因给予协助而发生的费用。

### CIF 成本、保险费加运费（……指定目的港）

“成本、保险费加运费”是指在装运港当货物越过船舷时卖方即完成交货。

卖方必须支付将货物运至指定的目的港所需的运费和费用，但交货后货物灭失或损坏的风险及由于各种事件造成的任何额外费用即由卖方转移到买方。但是，在 CIF 条件下，卖方还必须办理买方货物在运输途中灭失或损坏风险的海运保险。

因此，由卖方订立保险合同并支付保险费。买方应注意到，CIF 术语只要求卖方投保最低限度的保险险别。<sup>①</sup>（参见引言第 9.3）如买方需要更高的保险险别，则需要与卖方明确地达成协议，或者自行作出额外的保险安排。

CIF 术语要求卖方办理货物出口清关手续。

该术语仅适用于海运和内河运输。若当事方无意越过船舷交货则应使用 CIP 术语。

#### A 卖方义务

##### A1 提供符合合同规定的货物

卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子讯息，以及合同可能要求的、证明货物符合合同规定的其他任何凭证。

##### A2 许可证、其他许可和手续

卖方必须自担风险和费用，取得任何出口许可证或其他官方许可，并在需要办理海关手续时，<sup>②</sup>

#### B 买方义务

##### B1 支付价款

买方必须按照销售合同规定支付价款。

##### B2 许可证、其他许可和手续

买方必须自担风险和费用，取得任何进口许可证或其他官方许可，并在需要办理海关手续时，<sup>③</sup>



(参见引言第 14 节) 办理货物出口货物所需的一切海关手续。

(参见引言第 14 节) 办理货物进口及从他国过境的一切海关手续。

#### A3 运输合同和保险合同

##### a) 运输合同

卖方必须自付费用, 按照通常条件订立运输合同, 经由惯常航线, 将货物用通常可供运输合同所指货物类型的海轮 (或依情况适合内河运输的船只) 装运至指定的目的港。

##### b) 保险合同

卖方必须按照合同规定, 自付费用取得货物保险, 并向买方提供保险单或其他保险证据, 以使买方或任何其他对货物具有保险利益的人有权直接向保险人索赔。保险合同应与信誉良好的保险人或保险公司订立, 在无相反明确协议时, 应按照《协会货物保险条款》(伦敦保险人协会) 或其他类似条款中的最低保险险别投保。保险期限应按照 B5 和 B4 规定。应买方要求, 并由买方负担费用, 卖方应加投战争、罢工、暴乱和民变险, 如果能投保的话。最低保险金额应包括合同规定价款另加 10(即 110), 并应采用合同货币。

#### B3 运输合同与保险合同

##### a) 运输合同

无义务。④ (参见引言第 10 节)

##### b) 保险合同

无义务。⑤ (参见引言第 10 节)

#### A4 交货

卖方必须在装运港, 在约定的日期或期限内, 将货物交至船上。

#### B4 受领货物

买方必须在卖方已按照 A4 规定交货时受领货物, 并在指定的目的港从承运人处收受货物。

#### A5 风险转移

除 B5 规定者外, 卖方必须承担货物灭失或损坏的一切风险, 直至货物在装运港越过船舷为止。

#### B5 风险转移

买方必须承担货物在装运港越过船舷之后灭失或损坏的一切风险。

如买方未按照 B7 规定给予卖方通知, 买方必须从约定的装运日期或装运期限届满之日起, 承担货物灭失或损坏的一切风险, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限。

#### A6 费用划分

除 B6 规定者外, 卖方必须支付

- 与货物有关的一切费用, 直至已经按照 A4 规定交货为止; 及
- 按照 A3 a) 规定所发生的运费和其他一切费用, 包括货物的装船费; 及

#### B6 费用划分

除 A3 a) 规定外, 买方必须支付

- 自按照 A4 规定交货时起的一切费用; 及
- 货物在运输途中直至到达目的港为止的一切费用, 除非这些费用根据运输合同应由卖方支付; 及

<ul style="list-style-type: none"> <li>• 按照 A3 b) 规定所发生的保险费用; 及</li> <li>• 根据运输合同由卖方支付的、在约定卸货港的任何卸货费用; 及</li> <li>• 在需要办理海关手续时, ⑥ (参见引言第 14 节) 货物出口需要办理的海关手续费用及出口时应缴纳的一切关税、税款和其他费用, 以及根据运输合同规定由卖方支付的货物从他国过境的费用。</li> </ul>	<ul style="list-style-type: none"> <li>• 包括驳运费和码头费在内的卸货费, 除非这些费用根据运输合同应由卖方支付; 及</li> <li>• 如买方未按照 B7 规定给予卖方通知, 则自约定的装运日期或装运期限届满之日起, 货物所发生的一切额外费用, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限; 及</li> <li>• 在需要办理海关手续时, ① (参见引言第 9.3 节) 货物进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, 以及需要时从他国过境的费用, 除非这些费用已包括在运输合同中。</li> </ul>
<p><b>A7 通知买方</b></p> <p>卖方必须给予买方说明货物已按照 A4 规定交货的充分通知, 以及要求的任何其他通知, 以便买方能够为受领货物采取通常必要的措施。</p>	<p><b>B7 通知卖方</b></p> <p>一旦买方有权决定装运货物的时间和/或目的港, 买方必须就此给予卖方充分通知。</p>
<p><b>A8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>卖方必须自付费用, 毫不迟延地向买方提供表明载往约定目的港的通常运输单据。</p> <p>此单据 (如可转让提单、不可转让海运单或内河运输单据) 必须载明合同货物, 其日期应在约定的装运期内, 使买方得以在目的港向承运人提取货物, 并且, 除非另有约定, 应使买方得以通过转让单据 (可转让提单) 或通过通知承运人, 向其后续手买方出售在途货物。如此运输单据有数份正本, 则应向买方提供全套正本。</p> <p>如买卖双方约定使用电子方式通讯, 则前项所述单据可以由具有同等作用的电子数据交换 (EDI) 讯息代替。</p>	<p><b>B8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>买方必须接受按照 A8 规定提供的运输单据, 如果该单据符合合同规定的话。</p>
<p><b>A9 查对、包装、标记</b></p> <p>卖方必须支付为按照 A4 规定交货所需进行的查对费用 (如核对货物品质、丈量、过磅、点数的费用)。</p> <p>卖方必须自付费用, 提供符合其安排的运输所要求的包装 (除非按照相关行业惯例该合同所描述货物无需包装发运)。包装应作适当标记。</p>	<p><b>B9 货物检验</b></p> <p>买方必须支付任何装运前检验的费用, 但出口国有关当局强制进行的检验除外。</p>
<p><b>A10 其他义务</b></p> <p>应买方要求并由其承担风险和费用, 卖方必须给予买方一切协助, 以帮助买方取得由装运地国和/</p>	<p><b>B10 其他义务</b></p> <p>买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用, 并偿付卖方因给</p>

或原产地国所签发或传送的、为买方进口货物可能要求的和必要时从他国过境所需的任何单据或有同等作用的电子讯息 (A8 所列的除外)。

应买方要求, 卖方必须向买方提供额外投保所需的信息。

予协助而发生的费用。

应卖方要求, 买方必须向其提供投保所需的信息。

## CPT 运费付至 (……指定目的地)

“运费付至 (……指定地点)”是指卖方向其指定的承运人交货, 但卖方还必须支付将货物运至目的地的运费。亦即买方承担交货之后一切风险和其他费用。

“承运人”是指任何人, 在运输合同中, 承诺通过铁路、公路、空运、海运、内河运输或上述运输的联合方式履行运输或由他人履行运输。如果还使用接运的承运人将货物运至约定目的地, 则风险自货物交给第一承运人时转移。

CPT 术语要求卖方办理出口清关手续。

该术语可适用于各种运输方式, 包括多式联运。

### A 卖方义务

#### A1 提供符合合同规定的货物

卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子讯息。以及合同可能要求的、证明货物符合合同规定的其他任何凭证。

#### A2 许可证、其他许可和手续

卖方必须自担风险和费用, 取得任何出口许可证或其他官方许可, 并在需要办理海关手续时, ② (参见引言第 14 节) 办理货物出口货物所需的一切海关手续。

#### A3 运输合同和保险合同

##### a) 运输合同

卖方必须自付费用, 按照通常条件订立运输合同, 依通常路线及习惯方式, 将货物运至指定的目的地的约定点。如未约定或按照惯例也无法确定具体交货点, 则卖方可在指定的目的地选择最适合其目的的交货点。

##### b) 保险合同

无义务。② (参见引言第 10 节)

#### A4 交货

### B 买方义务

#### B1 支付价款

买方必须按照销售合同规定支付价款。

#### B2 许可证、其他许可和手续

买方必须自担风险和费用, 取得任何进口许可证或其他官方许可, 并在需要办理海关手续时, ① (参见引言第 14 节) 办理货物进口及从他国过境的一切海关手续。

#### B3 运输合同与保险合同

##### a) 运输合同

无义务。③ (参见引言第 10 节)

##### b) 保险合同

无义务。④ (参见引言第 10 节)

#### B4 受领货物

<p>卖方必须向按照 A3 规定订立合同的承运人交货，或如还有接运的承运人时，则向第一承运人交货，以使货物在约定的日期或期限内运至指定的目的地的约定点。</p>	<p>买方必须在卖方已按照 A4 规定交货时受领货物，并在指定的目的地从承运人处收受货物。</p>
<p><b>A5 风险转移</b></p> <p>除 B5 规定者外，卖方必须承担货物灭失或损坏的一切风险，直至已按照 A4 规定交货为止。</p>	<p><b>B5 风险转移</b></p> <p>买方必须承担按照 A4 规定交货时起货物灭失或损坏的一切风险。</p> <p>如买方未能按照 B7 规定给予卖方通知，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，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限。</p>
<p><b>A6 费用划分</b></p> <p>除 B6 规定者外，卖方必须支付</p> <ul style="list-style-type: none"> <li>· 直至按照 A4 规定交货之时与货物有关的一切费用，以及按照 A3 a) 规定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；及</li> <li>· 在需要办理海关手续时，⑤（参见引言第 10 节）货物出口需要办理的海关手续费用及出口时应缴纳的一切关税、税款和其他费用，以及根据运输合同规定，由卖方支付的货物从他国过境的费用。</li> </ul>	<p><b>B6 费用划分</b></p> <p>除 A3 a) 规定外，买方必须支付</p> <ul style="list-style-type: none"> <li>· 自按照 A4 规定交货时起的一切费用；及</li> <li>· 货物在运输途中直至到达目的地为止的一切费用，除非这些费用根据运输合同应由卖方支付；及</li> <li>· 卸货费，除非根据运输合同应由卖方支付；及</li> <li>· 如买方未按照 B7 规定给予卖方通知，则自约定的装运日期或装运期限届满之日起，货物所发生的一切额外费用，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限；及</li> <li>· 在需要办理海关手续时，⑥（参见引言第 14 节）货物进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，以及从他国过境的费用，除非这些费用已包括在运输合同中。</li> </ul>
<p><b>A7 通知买方</b></p> <p>卖方必须给予买方说明货物已按照 A4 规定交货的充分通知，以及要求的任何其他通知，以便买方能够为受领货物采取通常必要的措施。</p>	<p><b>B7 通知卖方</b></p> <p>一旦买方有权决定发送货物的时间和/或目的地，买方必须就此给予卖方充分通知。</p>
<p><b>A8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>卖方必须自付费用（如果习惯如此的话）向买方提供按照 A3 订立的运输合同所涉的通常运输单据（如可转让提单、不可转让海运单、内河运输单据、</p>	<p><b>B8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>买方必须接受按照 A8 规定提供的运输单据，如果该单据符合合同规定的话。</p>

空运货运单、铁路运单、公路运单或多式联运单据)。

如买卖双方约定使用电子方式通讯, 则前项所述单据可以由具有同等作用的电子数据交换 (EDI) 讯息代替。

#### A9 核对、包装、标记

卖方必须支付为按照 A4 规定交货所需进行的核对费用 (如核对货物品质、丈量、过磅、点数的费用)。

卖方必须自付费用, 提供符合其安排的运输所要求的包装 (除非按照相关行业惯例该合同所描述货物无需包装发运)。包装应作适当标记。

#### B9 货物检验

买方必须支付任何装运前检验的费用, 但出口国有关当局强制进行的检验除外。

#### A10 其他义务

应买方要求并由其承担风险和费用, 卖方必须给予买方一切协助, 以帮助买方取得由装运地和/或原产地国所签发或传送的、为买方进口货物可能要求的和必要时从他国过境所需的任何单据或有同等作用的电子讯息 (A8 所列的除外)。

应买方要求, 卖方必须向买方提供投保所需的信息。

#### B10 其他义务

买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用, 并偿付卖方因给予协助而发生的费用。

### CIP 运费和保险费付至 (……指定目的地)

“运费和保险费付至 (……指定目的地)”是指卖方向其指定的承运人交货, 但卖方还必须支付将货物运至目的地的运费, 亦即买方承担卖方交货之后的一切风险和额外费用。但是, 按照 CIP 术语, 卖方还必须办理买方货物在运输途中灭失或损坏风险的保险。

因此, 由卖方订立保险合同并支付保险费。

买方应注意到, CIP 术语只要求卖方投保最低限度的保险险别。<sup>①</sup> (参见引言第 9.3 节) 如买方需要更高的保险险别, 则需要与卖方明确地达成协议, 或者自行作出额外的保险安排。

“承运人”指任何人在运输合同中, 承诺通过铁路、公路、空运、海运、内河运输或上述运输的联合方式履行运输或由他人履行运输。

如果还使用接运的承运人将货物运至约定目的地, 则风险自货物交给第一承运人时转移。

CIP 术语要求卖方办理出口清关手续。

该术语可适用于各种运输方式, 包括多式联运。

#### A 卖方义务

A1 提供符合合同规定的货物

#### B 买方义务

B1 支付价款

<p>卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子讯息, 以及合同可能要求的、证明货物符合合同规定的其他任何凭证。</p>	<p>买方必须按照销售合同规定支付价款。</p>
<p>A2 许可证、其他许可和手续</p> <p>卖方必须自担风险和费用, 取得任何出口许可证或其他官方许可, ② (参见引言第 14 节) 并在需要办理海关手续时办理货物出口所需的一切海关手续。</p>	<p>B2 许可证、其他许可和手续</p> <p>买方必须自担风险和费用, 取得任何进口许可证或其他官方许可, ③ (参见引言第 14 节) 并在需要办理海关手续时办理货物进口和从他国过境所需的一切海关手续。</p>
<p>A3 运输合同和保险合同</p> <p>a) 运输合同</p> <p>卖方必须自付费用, 按照通常条件订立运输合同, 依通常路线及习惯方式, 将货物运至指定的目的地的约定点。若未约定或按照惯例也不能确定具体交货点, 则卖方可在指定的目的地选择最适合其目的的交货点。</p> <p>b) 保险合同</p> <p>卖方必须按照合同规定, 自付费用取得货物保险, 并向买方提供保险单或其他保险证据, 以使买方或任何其他对货物具有保险利益的人有权直接向保险人索赔。保险合同应与信誉良好的保险人或保险公司订立, 在无相反明示协议时, 应按照《协会货物保险条款》(伦敦保险人协会) 或其他类似条款中的最佳限度保险险别投保。保险期限应按照 B5 和 B4 规定。应买方要求, 并由买方负担费用, 卖方应加投战争、罢工、暴乱和民变险, 如果能投保的话。最低保险金额应包括合同规定价款另加 10 (即 110), 并应采用合同货币。</p>	<p>B3 运输合同和保险合同</p> <p>a) 运输合同</p> <p>无义务。④ (参见引言第 10 节)</p> <p>b) 保险合同</p> <p>无义务。⑤ (参见引言第 10 节)</p>
<p>A4 交货</p> <p>卖方必须在约定日期或期限内向按照 A3 规定订立合同的承运人交货, 或如有接运的承运人时, 向第一承运人交货, 以使货物运至指定的目的地的约定点。</p>	<p>B4 受领货物</p> <p>买方必须在卖方按照 A4 规定交货时受领货物, 并在指定的目的地从承运人处收受货物。</p>
<p>A5 风险转移</p> <p>除 B5 规定者外, 卖方必须承担货物灭失或损坏的一切风险, 直至已经按照 A4 规定交货为止。</p>	<p>B5 风险转移</p> <p>买方必须承担按照 A4 规定交货后货物灭失或损坏的一切风险。买方如未按照 B7 规定通知卖方, 则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, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定</p>

为合同项下之货物为限。	
<p><b>A6 费用划分</b></p> <p>除 B6 规定者外, 卖方必须支付</p> <ul style="list-style-type: none"> <li>• 与货物有关的一切费用, 直至已经按照 A4 规定交货为止, 以及按照 A3 a) 规定所发生的运费和其他一切费用, 包括装船费和根据运输合同应由卖方支付的在目的地的卸货费; 及</li> <li>• 按照 A3 b) 发生的保险费用; 及</li> <li>• 在需要办理海关手续时, ① (参见引言第 14 节) 货物出口需要办理的海关手续费用, 以及货物出口时应交纳的一切关税、税款和其他费用, 以及根据运输合同由卖方支付的货物从他国过境的費用。</li> </ul>	<p><b>B6 费用划分</b></p> <p>除 A3 规定者外, 买方必须支付</p> <ul style="list-style-type: none"> <li>• 自按照 A4 规定交货之时起与货物有关的一切费用; 及</li> <li>• 货物在运输途中直至到达约定目的地为止的一切费用, 除非这些费用根据运输合同应由卖方支付; 及</li> <li>• 卸货费, 除非这些费用根据运输合同应由卖方支付; 及</li> <li>• 如买方未按照 B7 规定给予卖方通知, 则自约定的装运日期或装运期限届满之日起, 货物所发生的一切额外费用, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限; 及</li> <li>• 在需要办理海关手续时, ② (参见引言第 14 节) 货物进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, 以及从他国过境的費用, 除非这些费用已包括在运输合同中。</li> </ul>
<p><b>A7 通知买方</b></p> <p>卖方必须给予买方说明货物已按照 A4 规定交货的充分通知, 以及要求的任何其他通知, 以便买方能够为受领货物而采取通常必要的措施。</p>	<p><b>B7 通知卖方</b></p> <p>一旦买方有权决定发运货物的时间和 / 或目的地, 买方必须就此给予卖方充分通知。</p>
<p><b>A8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>卖方必须自付费用 (如果习惯如此的话) 向买方提供按照 A3 订立的运输合同所涉及的通常运输单据 (如可转让提单、不可转让海运单、内河运输单据、空运货运单、铁路运单、公路运单或多式联运单据)。</p> <p>如买卖双方约定使用电子方式通讯, 则前项所述单据可以由具有同等作用的电子数据交换 (EDI) 讯息代替。</p>	<p><b>B8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>买方必须接受按照 A8 规定提供的运输单据, 如果该单据符合合同规定的话。</p>
<p><b>A9 查对、包装、标记</b></p> <p>卖方必须支付为按照 A4 规定交货所需进行的查对费用 (如核对货物品质、丈量、过磅、点数的费用)。</p> <p>卖方必须自付费用, 提供符合其安排的运输所</p>	<p><b>B9 货物检验</b></p> <p>买方必须支付任何装运前检验费用, 但出口国有关当局强制进行的检验除外。</p>



要求的包装（除非按照相关行业惯例该合同所描述的货物无需包装发运）。包装应作适当标记。

## A10 其他义务

应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以帮助买方取得由装运地国和 / 或原产地国所签发或传送的、为买方进口货物以能要求的和从他国过境所需的任何单据或有同等作用的电子讯息（A8 所列的除外）。

## B10 其他义务

买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用，并偿付卖方因给予协助而发生费用。

应卖方要求，买方必须向卖方提供办理投保所需用的信息。

### DAF 边境交货（……指定地点）

“边境交货（……指定地点）”是指当卖方在边境的指定的地点和具体交货点，在毗邻国家海关边界前，将仍处于交货的运输工具上尚未卸下的货物交给买方处置，办妥货物出口清关手续但尚未办理进口清关手续时，即完成交货。“边境”一词可用于任何边境，包括出口国边境。因而，用指定地点和具体交货点准确界定所指边境，这是极为重要的。

但是，如当事各方面希望卖方负责从交货运输工具上卸货并承担卸货的风险和费用，则应在销售合同中明确写明。①（参见引言第 11 节）

该术语可用于陆地边界交货的各种运输方式，当在目的港船上或码头交货时，应 DES 或 DEQ 术语。

## A 卖方义务

## B 买方义务

## A1 提供符合合同规定的货物

卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子信息，以及合同可能要求的、证明货物符合合同规定的其他任何凭证。

## B1 支付价款

买方必须按照销售合同规定支付价款。

## A2 许可证、其他许可和手续

卖方必须自担风险和费用，取得任何出口许可证或其他官方许可或其他必要文件，以便将货物交给买方处置，并在需要办理海关手续时②（参见引言第 14 节）办理货物出口并运至指定的边境交货地点以及从他国过境所需的一切海关手续。

## B2 许可证、其他许可和手续

卖方必须自担风险和费用，取得任何进口许可证或其他官方许可或其他必要文件，并在需要办理海关手续时③（参见引言第 14 节）办理货物进口所需的一切海关手续，及后继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

i) 卖方必须自付费用订立运输合同，将货物运至边境指定的交货地点和具体交货点。如未约定或按照惯例也无法确定边境指定的交货地点的具体交货点，则卖方可在指定的交货地点选择最适合其目的的交货点。

## B3 运输合同和保险合同

## a) 运输合同

无义务。⑤（参见引言第 10 节）

## b) 保险合同

无义务。⑥（参见引言第 10 节）



ii) 然而, 若买方要求, 卖方要以同意按照通常条件订立合同, 由买方负担风险和费用, 将货物从边境指定的地点继续运至由买方指定的进口国的最终目的地。卖方可以拒绝订立此合同, 如果这样, 应迅速通知买方。

b) 保险合同

无义务。④ (参见引言第 10 节)

A4 交货

卖方必须在约定日期或期限内, 在边境的指定的交货地点, 将仍处于交货运输工具上尚未卸下的货物交给买方处置。

B4 受领货物

买方必须在卖方按照 A4 规定交货时受领货物。

A5 风险转移

除 B5 规定者外, 卖方必须承担货物灭失或损坏的一切风险, 直至已经按照 A4 规定交货为止。

B5 风险转移

买方必须承担按照 A4 规定交货之时起货物灭失或损坏的一切风险。

如买方未按照 B7 规定通知卖方, 则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, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限。

A6 费用划分

除 B6 规定者外, 卖方必须支付

- 按照 A3 a) 规定发生的费用, 及除此之外与货物有关的一切费用, 直至已经按照 A4 规定交货为止; 及

- 在需要办理海关手续时, ⑦ (参见引言第 14 节) 货物出口需要办理的海关手续费用, 及货物出口时应交纳的一切关税、税款和其他费用, 以及按照 A4 规定交货之前从他国过境的费用。

B6 费用划分

买方必须支付

- 自按照 A4 规定交货时起与货物有关的一切费用, 包括在边境的指定的交货地点将货物从交货运输工具上卸下以受领货物的卸货费; 及

- 如按照 A4 规定交货而买方未受领货物或未按照 B7 规定给予卖方通知, 因此发生的一切额外费用, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限; 及

- 在需要办理海关手续时, ① (参见引言第 14 节) 办理海关手续的费用及货物进口时应交纳的一切关税、税款和其他费用, 以及办理后继运输的费用。

A7 通知买方

卖方必须给予买方有关货物发往边境指定的交货地点的充分通知, 以及要求的任何其他通知, 以便买方能够为受领货物而采取通常必要的措施。

B7 通知卖方

一旦买方有权决定在约定期限内的时间和 / 或在指定的地点受领货物的点, 买方必须就此给予卖方充分通知。

<p>A8 交货凭证、运输单据或有同等作用的电子讯息</p> <p>a) 卖方必须自付费用向买方提供说明货物已按照 A3 a) i) 规定交付至边境指定的地点的通常单据或其他凭证。</p> <p>b) 如当事各方面同意按照 A3 a) ii) 规定越过边境后继续运输, 卖方必须根据买方要求, 并由买方负担风险和费用, 向其提供通常在发运国取得的联运单据, 订明按照惯常条件从该国的发运地将货物运输至买方指定的进口国最终目的地。</p> <p>如买卖双方约定以电子方式通讯, 则前项所述单据可以由具有同等作用的电子数据交换 (EDI) 讯息代替。</p>	<p>B8 交货凭证、运输单据或有同等作用的电子讯息</p> <p>买方必须接受按照 A8 规定提供的运输单据和 / 或其他交货凭证。</p>
<p>A9 查对、包装、标记</p> <p>卖方必须支付为按照 A4 规定交货所需进行的查对费用 (如核对货物品质、丈量、过磅、点数的费用)。</p> <p>卖方必须自付费用提供包装 (除非约定或按照相关行业惯例, 合同所指货物通常无需包装即可交货), 此项包装应按照卖方订立销售合同前已知的有关运输 (如运输方式、目的地) 所要求, 适合在边境交货及接运运输。包装应作适当标记。</p>	<p>B9 货物检验</p> <p>买方必须支付任何装运前检验的费用, 但出口国有关当局强制进行的检验除外。</p>
<p>A10 其他义务</p> <p>应买方要求并由其承担风险和费用, 卖方必须给予买方一切协助, 以帮助买方取得由装运地国和 / 或原产地国所签发或传送的、为买方进口货物可能要求的和必要时从他国过境所需的任何单据或有同等作用的电子讯息 (A8 所列的除外)。</p> <p>应买方要求, 卖方必须向买方提供投保所需的信息。</p>	<p>B10 其他义务</p> <p>买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用, 并偿付卖方因给予协助而发生的费用。</p> <p>必要时, 按照 A3 a) ii) 规定, 应卖方要求, 买方必须负担风险和费用, 向卖方提供外汇管制许可、许可证件、其他单据或经认证的副本, 或提供取得联运单所需的进口国最终目的地地址或 A8b) 中所指的任何其他单据。</p>

### DES 目的港船上交货 (……指定目的港)

“目的港船上交货 (……指定目的港)”是指在指定的目的港, 货物在船上交给买方处置, 但不办理货物进口清关手续, 卖方即完成交货。卖方必须承担货物运至指定的目的港卸货前的一切风险和费用。如果当事各方希望卖方负担卸货的风险和费用, 则应使用 DEQ 术语。

只有当货物经由海运或内河运输或多式联运在目的港船上货时, 才能使用该术语。

A 卖方义务	B 买方义务
<p>A1 提供符合合同规定的货物</p> <p>卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子信息, 以及合同可能要求的、证明货物符合合同规定的其他凭证。</p>	<p>B1 支付价款</p> <p>买方必须按照销售合同规定支付价款。</p>
<p>A2 许可证、其他许可和手续</p> <p>卖方必须自担风险和费用, 取得任何出口许可证或其他官方许可或其他必要文件, 并在需要办理海关手续时<sup>①</sup>(参见引言第 14 节) 办理货物出口和从他国过境所需的一切海关手续。</p>	<p>B2 许可证、其他许可和手续</p> <p>买方必须自担风险和费用, 取得任何进口许可证或其他官方许可, 并在需要办理海关手续时<sup>②</sup>(参见引言第 14 节) 办理货物进口所需的一切海关手续。</p>
<p>A3 运输合同与保险合同</p> <p>a) 运输合同</p> <p>卖方必须自付费用订立运输合同, 将货物运至指定目的港的指定的点。如未约定或按照惯例也无法确定具体交货点, 则卖方可在指定的目的港选择最适合其目的的交货点。</p> <p>b) 保险合同</p> <p>无义务。<sup>③</sup>(参见引言第 10 节)</p>	<p>B3 运输合同和保险合同</p> <p>a) 运输合同</p> <p>无义务。<sup>④</sup>(参见引言第 10 节)</p> <p>b) 保险合同</p> <p>无义务。<sup>⑤</sup>(参见引言第 10 节)</p>
<p>A4 交货</p> <p>卖方必须在约定的日期或期限内, 在指定的目的港按照 A3 a) 指定的卸货点, 将货物于船上交给买方处置, 以便货物能够由适合该项货物特点的卸货设备从船上卸下。</p>	<p>B4 受领货物</p> <p>买方必须在卖方按照 A4 规定交货时受领货物。</p>
<p>A5 风险转移</p> <p>除 B5 规定者外, 卖方必须承担货物灭失或损坏的一切风险, 直至已经按照 A4 规定交货为止。</p>	<p>B5 风险转移</p> <p>买方必须承担按照 A4 规定交货之时起货物灭失或损坏的一切风险。</p> <p>如买方未按照 B7 规定通知卖方, 则必须自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, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限。</p>
<p>A6 费用划分</p> <p>除 B6 规定者外, 卖方必须支付</p> <ul style="list-style-type: none"> <li>按照 A3a) 规定发生的费用, 以及按照 A4 规定交货前与货物有关的一切费用; 及</li> </ul>	<p>B6 费用划分</p> <p>买方必须支付</p> <ul style="list-style-type: none"> <li>自按照 A4 规定交货之时起与货物有关的一切费用, 包括为受领货物所需要的货物从船上卸下的</li> </ul>

• 在需要办理海关手续时，⑥（参见引言第 14 节）货物出口需要办理的海关手续费用及货物出口时应交纳的一切关税、税款和其他费用，以及按照 A4 规定交货前从他国过境的费用。

卸货费；及

• 如货物按照 A4 规定交给买方处置而未受领货物，或未按照 B7 规定通知卖方，由此而发生的一切额外费用，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限；及

• 在需要办理海关手续时，⑦（参见引言第 14 节）货物进口所需办理的海关手续费用及应交纳的一切关税、税款和其他费用。

#### A7 通知买方

卖方必须给予买方有关按照 A4 规定指定的船只预期到达时间的充分通知，以及要求的任何其他通知，以便买方能够为受领货物而采取通常必要的措施。

#### B7 通知卖方

一旦买方有权决定在约定期限内的时间和 / 或在指定的目的地港受领货物的地点，买方必须就此给予卖方充分通知。

#### A8 交货凭证、运输单据或有同等作用的电子讯息

卖方必须自付费用向买方提供提货单和 / 或通常运输单据（如可转让提单、不可转让海运单、内河运输单据或多式联运单据）以使买方得以在目的港从承运人处受领货物。如买卖双方约定以电子方式通讯，则前项所述单据可以由具有同等作用的电子数据交换（EDI）讯息代替。

#### B8 交货凭证、运输单据或有同等作用的电子讯息

买方必须接受按照 A8 规定提供的提货单或运输单据。

#### A9 查对、包装、标记

卖方必须支付为按照 A4 规定交货所需进行的查对费用（如核对货物品质、丈量、过磅、点数的费用）。

卖方必须自付费用提供为交付货物所要求的包装（除非按照相关行业惯例，合同所指货物无需包装即可交货）。包装应作适当标记。

#### B9 货物检验

买方必须支付任何装运前检验的费用，但出口国有关当局强制进行的检验除外。

#### A10 其他义务

应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以帮助买方取得由装运地国和 / 或原产地国所签发或传送的、为买方进口货物可能要求的任何单据或有同等作用的电子讯息（A8 所列的除外）。

应买方要求，卖方必须向买方提供投保所需的信息。

#### B10 其他义务

买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用，并偿付卖方因给予协助而发生的费用。

**DEQ 目的港码头交货 (……指定目的港)**

“目的港码头交货”是指卖方在指定的目的港码头将货物交给买方处置，不办理进口清关手续，即完成交货。卖方应承担将货物运至指定的目的港并卸至码头的一切风险和费用。

DEQ 术语要求买方办理进口清关手续并在进口时支付一切办理海关手续的费用、关税、税款和其他费用。

这和以前版本相反，以前版本要求卖方办理进口清关手续。

如果当事方希望卖方负担全部或部分进口时交纳的费用，则应在销售合同中明确写明。①（参见引言第 11 节）

只有当货物经由海运、内河运输或多式联运且在目的港码头卸货时，才能使用该术语。但是，如果当事方希望卖方负担将货物从码头运至港口以内或以外的其他点（仓库、终点站、运输站等）的义务时，则应使用 DDU 或 DDP 术语。

A 卖方义务	B 买方义务
<b>A1 提供符合合同规定的货物</b>  卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子信息，以及合同可能要求的、证明货物符合合同规定的其他任何凭证。	<b>B1 支付价款</b>  买方必须按照销售合同规定支付价款。
<b>A2 许可证、其他许可和手续</b>  卖方必须自担风险和费用，取得任何出口许可证或其他官方许可或其他文件，并在需要办理海关手续时②（参见引言第 14 节）办理货物出口和从他国过境所需的一切海关手续。	<b>B2 许可证、其他许可和手续</b>  买方必须自担风险和费用，取得任何进口许可证或其他官方许可，并在需要办理海关手续时③（参见引言第 14 节）办理货物进口所需的一切海关手续。
<b>A3 运输合同与保险合同</b>  a) 运输合同  卖方必须自付费用订立运输合同，将货物运至指定目的港的指定码头。如未约定或按照惯例也无法确定具体码头，则卖方可在指定的目的港选择最适合其目的的码头交货。  b) 保险合同  无义务。④（参见引言第 10 节）	<b>B3 运输合同和保险合同</b>  a) 运输合同  无义务。⑤（参见引言第 10 节）  b) 保险合同  无义务。⑥（参见引言第 10 节）
<b>A4 交货</b>  卖方必须在约定的日期或期限内，在按照 A3 规定指定的目的港码头上将货物交给买方处置。	<b>B4 受领货物</b>  买方必须在卖方按照 A4 规定交货时受领货物。
<b>A5 风险转移</b>  除 B5 规定者外，卖方必须承担货物灭失或损坏	<b>B5 风险转移</b>  买方必须承担按照 A4 规定交货时起货物灭失或

<p>的一切风险，直至已经按照 A4 规定交货为止。</p>	<p>损坏的一切风险。</p> <p>如果买方未按照 B7 规定通知卖方，则必须自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，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限。</p>
<p><b>A6 费用划分</b></p> <p>除 B6 规定者外，卖方必须支付</p> <ul style="list-style-type: none"> <li>按照 A3a) 规定发生的费用，以及按照 A4 规定在目的港码头交货之前与货物有关的一切费用；及</li> <li>在需要办理海关手续时，①（参见引言第 14 节）货物出口需要办理的海关手续费用，及货物出口时应交纳的一切关税、税款和其他费用，以及交货前货物从他国过境的费用。</li> </ul>	<p><b>B6 费用划分</b></p> <p>买方必须支付</p> <ul style="list-style-type: none"> <li>自按照 A4 规定交货时起与货物有关的一切费用，包括在港口搬运货物以便继续运输或存入仓库或中转站的一切费用；及</li> <li>如货物按照 A4 规定交给买方处置而未受领货物，或未按照 B7 规定通知卖方，由此而发生的一切额外费用，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限；及</li> <li>在需要办理海关手续时，②（参见引言第 14 节）货物进口所需办理的海关手续费用以及应交纳的一切关税、税款和其他费用以及继续运输的费用。</li> </ul>
<p><b>A7 通知买方</b></p> <p>卖方必须给予买方说明按照 A4 规定的指定的船只预期到达时间的充分通知，以及要求的任何其他通知，以便买方能够为受领货物而采取通常必要的措施。</p>	<p><b>B7 通知卖方</b></p> <p>一旦买方有权决定在约定期限内的时间和 / 或在指定的目的地港受领货物的点，买方必须就此给予卖方充分通知。</p>
<p><b>A8 运输单据或有同等作用的电子讯息</b></p> <p>卖方必须自付费用向买方提供提货单和 / 或通常运输单据（如可转让提单、不可转让海运单、内河运输单据或多式联运单据）以使买方得以提货，从码头上搬走。</p> <p>如买卖双方约定以电子方式通讯，则前项所述单据可以由具有同等作用的电子数据交换（EDI）讯息代替。</p>	<p><b>B8 交货凭证、运输单据或有同等作用的电子讯息</b></p> <p>买方必须接受按照 A8 规定提供的提货单或运输单据。</p>
<p><b>A9 查对、包装、标记</b></p> <p>卖方必须支付为按照 A4 规定交货所需进行的查对费用（如核对货物品质、丈量、过磅、点数的费用）。</p> <p>卖方必须自付费用提供交货所需要的包装（除</p>	<p><b>B9 货物检验</b></p> <p>买方必须支付任何装运前检验的费用，但出口国有当局强制进行的检验除外。</p>



非按照相关行业惯例，合同所指货物无需包装即可交货）。包装应作适当标记。

#### A10 其他义务

应买方要求并由其承担风险和费用，卖方必须给予买方一切协助，以帮助买方取得由装运地和/或原产地国所签发或传送的、为买方进口货物所需的任何单据或有同等作用的电子讯息（A8 所列的除外）。

应买方要求，卖方必须向买方提供投保所需的信息。

#### B10 其他义务

买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用，并偿付卖方因给予协助而发生的费用。

### DDU 未完税交货（……指定目的地）

“未完税交货（……指定目的地）”是指卖方在指定的目的地将货物交给买方处置，不办理进口手续，也不从交货的运输工具上将货物卸下，即完成交货。卖方应承担将货物运至指定的目的地的一切风险和费用，不包括在需要办理海关手续时<sup>③</sup>（参见引言第 14 节）在目的地国进口应交纳的任何“税费”（包括办理海关手续的责任和风险，以及交纳手续费、关税、税款和其他费用）。买方必须承担此项“税费”和因其未能及时输货物进口清关手续而引起的费用和 risk。

但是，如果双方希望卖方办理海关手续并承担由此发生的费用和 risk，以及在货物进口时应支付的一切费用，则应在销售合同中明确写明。<sup>④</sup>（参见引言第 14 节）

该术语适用于各种运输方式，但当货物在目的港船上或码头交货时，应使用 DES 或 DEQ 术语。

#### A 卖方义务

##### A1 提供符合合同规定的货物

卖方必须提供符合销售合同规定的货物和商业发票或有同等作用的电子信息，以及合同可能要求的、证明货物符合合同规定的其他凭证。

##### A2 许可证、其他许可和手续

卖方必须自担风险和费用，取得任何出口许可证或其他官方许可或其他文件，并在需要办理海关手续时<sup>①</sup>（参见引言第 14 节）办理货物出口和从他国过境所需的一切海关手续。

##### A3 运输合同与保险合同

###### a) 运输合同

卖方必须自付费用订立运输合同，将货物运至指定目的地。如未约定或按照惯例也无法确定具体交货点，则卖方可在目的地选择最适合其目的的

#### B 买方义务

##### B1 支付价款

买方必须按照销售合同规定支付价款。

##### B2 许可证、其他许可和手续

买方必须自担风险和费用，取得任何进口许可证或其他官方许可或其他文件，并在需要办理海关手续时<sup>②</sup>（参见引言第 14 节）办理货物进口所需的一切海关手续。

##### B3 运输合同和保险合同

###### a) 运输合同

无义务。<sup>④</sup>（参见引言第 10 节）

###### b) 保险合同

交货点。	无义务。⑤ (参见引言第 10 节)
b) 保险合同	
无义务。③ (参见引言第 10 节)	
A4 交货	B4 受领货物
卖方必须在约定的日期或交货期限内, 在指定的目的地将在交货的运输工具上尚未卸下的货物交给买方或买方指定的其他人处置。	买方必须在卖方按照 A4 规定交货时受领货物。
A5 风险转移	B5 风险转移
除 B5 规定者外, 卖方必须承担货物灭失或损坏的一切风险, 直至已经按照 A4 规定交货为止。	买方必须承担按照 A4 规定交货时起货物灭失或损坏的一切风险。
	如买方没有履行 B2 规定的义务, 则必须承担由此而发生的货物灭失或损坏的一切额外风险。
	如买方未按照 B7 规定通知卖方, 则必须自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, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限。
A6 费用划分	B6 费用划分
除 B6 规定者外, 卖方必须支付	买方必须支付
<ul style="list-style-type: none"> <li>按照 A3 a) 规定发生的费用, 以及按照 A4 规定交货之前与货物有关的一切费用; 及</li> <li>在需要办理海关手续时, ⑥ (参见引言第 14 节) 货物出口需要办理的海关手续费用, 及货物出口时应交纳的一切关税、税款和其他费用, 以及交货前货物从他国过境的费用。</li> </ul>	<ul style="list-style-type: none"> <li>自按照 A4 规定交货时起与货物有关的一切费用; 及</li> <li>如买方未履行 B2 规定的义务, 或未按照 B7 规定作出通知, 由此而发生的一切额外费用, 但以该项货物已正式划归合同项下, 即清楚地划出或以其他方式确定为合同项下之货物为限; 及</li> <li>在需要办理海关手续时, ⑦ (参见引言第 14 节) 货物进口所需要办理的海关手续费用以及应交纳的一切关税、税款和其他费用以及继续运输的费用。</li> </ul>
A7 通知买方	B7 通知卖方
卖方必须给予买方有关发运货物的充分通知, 以及要求的任何其他通知, 以便买方能够为受领货物而采取通常必要的措施。	一旦买方有权决定在约定期限内的时间和 / 或在指定的目的地港受领货物的点, 买方必须就此给予卖方充分通知。
A8 交货凭证、运输单据或有同等作用的电子讯息	B8 交货凭证、运输单据或有同等作用的电子讯息
卖方必须自付费用向买方提供按照 A4/B4 规定受领货物可能需要的提货单和 / 或通常运输单据	买方必须接受按照 A8 规定提供的适当的提货单



(如可转让提单、不可转让海运单、内河运输单据、或运输单据、空运单、铁路运单、公路单或多式联运单据)。

如买卖双方约定以电子方式通讯, 则前项所述单据可以由具有同等作用的电子数据交换 (EDI) 讯息代替。

#### A9 核对、包装、标记

卖方必须支付为按照 A4 规定交货所需进行的核对费用 (如核对货物品质、丈量、过磅、点数的费用)。

卖方必须自付费用提供为交货所需要的包装 (除非按照相关行业惯例, 合同所指货物无需包装即可交货)。包装应作适当标记。

#### B9 货物检验

买方必须支付任何装运前检验的费用, 但出口国有关当局强制进行的检验除外。

#### A10 其他义务

应买方要求并由其承担风险和费用, 卖方必须给予买方一切协助, 以帮助买方取得由装运地国和 / 或原产地国所签发或传送的、为买方进口货物可能要求的任何单据或有同等作用的电子讯息 (A8 所列的除外)。

应买方要求, 卖方必须向买方提供投保所需的信息。

#### B10 其他义务

买方必须支付因获取 A10 所述单据或有同等作用的电子讯息所发生的一切费用, 并偿付卖方因给予协助而发生的费用。

### DDP 完税后交货 (……指定目的地)

“完税后交货 (……指定目的地)”是指卖方在指定的目的地, 办理完进口清关手续, 将在交货运输工具上尚未卸下的货物交与买方, 完成交货。卖方必须承担将货物运至指定的目的地的一切风险和费用, 包括在需要办理海关手续时<sup>①</sup> (参见引言第 14 节) 在目的地应交纳的任何进口“税费” (包括办理一切海关手续、交纳海关手续费、关税、税款和其他费用的责任和风险)。

EXW 术语下卖方承担最小责任, 而 DDP 术语下卖方承担最大责任。

若卖方不能直接或间接地取得进口许可证, 则不应使用此术语。

但是, 如当事方希望将任何进口时所支付的一切费用 (如增值税) 从卖方的义务中排除, 则应在销售合同中明确写明。<sup>②</sup> (参见引言第 11 节)

若当事方希望买方承担进口的风险和费用, 则应使用 DDU 术语。

该术语适用于各种运输方式, 但当货物在目的港船上或码头交货时应使用 DES 或 DEQ 术语。

#### A 卖方义务

##### A1 提供符合合同规定的货物

卖方必须提供符合销售合同规定的货物和商业

#### B 买方义务

##### B1 支付价款

<p>发票或有同等作用的电子信息，以及合同可能要求的、证明货物符合合同规定的其他凭证。</p>	<p>买方必须按照销售合同规定支付价款。</p>
<p>A2 许可证、其他许可和手续</p> <p>卖方必须自担风险和费用，取得任何出口许可证和进口许可证或其他官方许可或其他文件，并在需要办理海关手续时<sup>③</sup>（参见引言第 14 节）办理货物出口和进口以及从他国过境所需的一切海关手续。</p>	<p>B2 许可证、其他许可和手续</p> <p>应卖方要求，并由其负担风险和费用，买方必须给予卖方一切协助，帮助卖方在需要办理海关手续时<sup>④</sup>（参见引言第 14 节）取得货物进口所需的进口许可证或其他官方许可。</p>
<p>A3 运输合同与保险合同</p> <p>a) 运输合同</p> <p>卖方必须自付费用订立运输合同，将货物运至指定目的地。如未约定或按照惯例也无法确定具体交货点，则卖方可在的目的地选择最适合其目的的交货点。</p> <p>b) 保险合同</p> <p>无义务。<sup>⑤</sup>（参见引言第 10 节）</p>	<p>B3 运输合同和保险合同</p> <p>a) 运输合同</p> <p>无义务。<sup>⑥</sup>（参见引言第 10 节）</p> <p>b) 保险合同</p> <p>无义务。<sup>①</sup>（参见引言第 14 节）</p>
<p>A4 交货</p> <p>卖方必须在约定的日期或交货期限内，在指定的目的地将在交货运输工具上尚未卸下的货物交给买方或买方指定的其他人处置。</p>	<p>B4 受领货物</p> <p>买方必须在卖方按照 A4 规定交货时受领货物。</p>
<p>A5 风险转移</p> <p>除 B5 规定者外，卖方必须承担货物灭失或损坏的一切风险，直至已经按照 A4 规定交货为止。</p>	<p>B5 风险转移</p> <p>买方必须承担按照 A4 规定交货时起货物灭失或损坏的一切风险。</p> <p>如买方没有履行 B2 规定的义务，则必须承担由此而发生的货物灭失或损坏的一切额外风险。</p> <p>如买方未按照 B7 规定通知卖方，则必须自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，但以该项货物已正式划归合同项下，即清楚地划出或以其他方式确定为合同项下之货物为限。</p>
<p>A6 费用划分</p> <p>除 B6 规定者外，卖方必须支付</p> <ul style="list-style-type: none"> <li>按照 A3 a) 规定发生的费用，以及按照 A4 规定交货之前与货物有关的一切费用；及</li> <li>在需要办理海关手续时，<sup>②</sup>（参见引言第 11 节）货物出口和进口所需要办理的海关手续费用，</li> </ul>	<p>B6 费用划分</p> <p>买方必须支付</p> <ul style="list-style-type: none"> <li>自按照 A4 规定交货时起与货物有关的一切费用；及</li> <li>如买方未履行 B2 规定的义务，或未按照 B7 规定作出通知，由此而发生的一切额外费用，但以</li> </ul>

及货物出口和进口时应交纳的一切关税、税款和其他费用,以及按照 A4 交货前货物从他国过境的费用。 该项货物已正式划归合同项下,即清楚地划出或以其他方式确定为合同项下之货物为限。

## A7 通知买方

卖方必须给予买方有关货物发运的充分通知,以及要求的任何其他通知,以便买方能够为受领货物而采取通常必要的措施。

## B7 通知卖方

一旦买方有权决定在约定期限内的时间和 / 或在指定的目的地港受领货物的点,买方必须就此给予卖方充分通知。

## A8 交货凭证、运输单据或有同等作用的电子讯息

卖方必须自付费用向买方提供按照 A4/B4 规定受领货物可能需要的提货单和 / 或通常运输单据 (如可转让提单、不可转让海运单、内河运输单据、空运单、铁路运单、公路单或多式联运单据),以使买方按照 A4/B4 规定受领货物。

## B8 交货凭证、运输单据或有同等作用的电子讯息

买方必须接受按照 A8 规定提供的提货单或运输单据。

如买卖双方约定以电子方式通讯,则前项所述单据可以由具有同等作用的电子数据交换 (EDI) 讯息代替。

## A9 查对、包装、标记

卖方必须支付为按照 A4 规定交货所需进行的查对费用 (如核对货物品质、丈量、过磅、点数的费用)。

卖方必须自付费用提供交货所需要的包装 (除非按照相关行业惯例,合同所指货物无需包装即可交货)。包装应作适当标记。

## B9 货物检验

买方必须支付任何装运前检验的费用,但出口国有关当局强制进行的检验除外。

## A10 其他义务

卖方必须支付为获取 B10 所述单据或有同等作用的电子讯息 (A8 所列的除外) 所发生的一切费用,并偿付买方因给予协助发生的费用。

应买方要求,卖方必须向买方提供投保所需的信息。

## B10 其他义务

应卖方要求并由其承担风险和费用,买方必须给予卖方一切协助,以帮助卖方取得为按照本规则将货物交付买方需要的、由进口国签发或传递的任何单证或有同等作用的电子讯息。

## **INCOTERMS 2000**

### **Entry into force 1st JAN2000**

#### **FOREWORD**

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 international sales increase, so do possibilities for misunderstandings and costly disputes when sales contracts are not adequately drafted.

Incoterms, the official ICC rules for the interpretation of trade terms, facilitate the conduct of international trade. Reference to Incoterms 2000 in a sales contract defines clearly the parties' respective obligations and reduces the risk of legal complications.

Since the creation of Incoterms by ICC in 1936, this undisputed world - wide contractual standard has been regularly updated to keep pace with the development of international trade. Incoterms 2000 take account of the recent spread of customs - free zones, the increased use of electronic communications in business transactions, and changes in transport practices. Incoterms 2000 offer a simpler and clearer presentation of the 13 definitions, all of which have been revised.

The broad expertise of ICC's Commission on International Commercial Practice, whose membership is drawn from all parts of the world and all trade sectors, ensures that Incoterms 2000 respond to business needs everywhere.

By Maria Livanos Cattai, Secretary General of ICC

#### **INTRODUCTION**

##### **1. PURPOSE AND SCOPE OF INCOTERMS**

The purpose of Incoterms is to provide a set of international rules for the interpretation of the most commonly used trade terms in foreign trade. Thus, the uncertainties of different interpretations of such terms in different countries can be avoided or at least reduced to a considerable degree.

Frequently, parties to a contract are unaware of the different trading practices in their respective countries. This can give rise to misunderstandings, disputes and litigation with all the waste of time and money that this entails. In order to remedy these problems the International Chamber of Commerce first published in 1936 a set of international rules for the interpretation of trade terms. These rules were known as "Incoterms 1936". Amendments and additions were later made in 1953, 1967, 1976, 1980, 1990 and presently in 2000 in order to bring the rules in line with current international trade practices.

It should be stressed that the scope of Incoterms is limited to matters relating to the rights and obligations of the parties to the contract of sale with respect to the delivery of goods sold (in the sense of "tangibles", not including "intangibles" such as computer software).

It appears that two particular misconceptions about Incoterms are very common. First, Incoterms are frequently misunderstood as applying to the contract of carriage rather than to the contract of sale. Second, they are sometimes wrongly assumed to provide for all the duties which parties may

wish to include in a contract of sale.

As has always been underlined by ICC, Incoterms deal only with the relation between sellers and buyers under the contract of sale, and, moreover, only do so in some very distinct respects.

While it is essential for exporters and importers to consider the very practical relationship between the various contracts needed to perform an international sales transaction - where not only the contract of sale is required, but also contracts of carriage, insurance and financing - Incoterms relate to only one of these contracts, namely the contract of sale.

Nevertheless, the parties' agreement to use a particular Incoterm would necessarily have implications for the other contracts. To mention a few examples, a seller having agreed to a CFR - or CIF - contract cannot perform such a contract by any other mode of transport than carriage by sea, since under these terms he must present a bill of lading or other maritime document to the buyer which is simply not possible if other modes of transport are used. Furthermore, the document required under a documentary credit would necessarily depend upon the means of transport intended to be used.

Second, Incoterms deal with a number of identified obligations imposed on the parties - such as the seller's obligation to place the goods at the disposal of the buyer or hand them over for carriage or deliver them at destination - and with the distribution of risk between the parties in these cases.

Further, they deal with the obligations to clear the goods for export and import, the packing of the goods, the buyer's obligation to take delivery as well as the obligation to provide proof that the respective obligations have been duly fulfilled. Although Incoterms are extremely important for the implementation of the contract of sale, a great number of problems which may occur in such a contract are not dealt with at all, like transfer of ownership and other property rights, breaches of contract and the consequences following from such breaches as well as exemptions from liability in certain situations. It should be stressed that Incoterms are not intended to replace such contract terms that are needed for a complete contract of sale either by the incorporation of standard terms or by individually negotiated terms.

Generally, Incoterms do not deal with the consequences of breach of contract and any exemptions from liability owing to various impediments. These questions must be resolved by other stipulations in the contract of sale and the applicable law.

Incoterms have always been primarily intended for use where goods are sold for delivery across national boundaries: hence, international commercial terms. However, Incoterms are in practice at times also incorporated into contracts for the sale of goods within purely domestic markets. Where Incoterms are so used, the A2 and B2 clauses and any other stipulation of other articles dealing with export and import do, of course, become redundant.

## 2. WHY REVISIONS OF INCOTERMS?

The main reason for successive revisions of Incoterms has been the need to adapt them to contemporary commercial practice. Thus, in the 1980 revision the term Free Carrier (now FCA) was introduced in order to deal with the frequent case where the reception point in maritime trade was no longer the traditional FOB-point (passing of the ship's rail) but rather a point on land, prior to loading on board a vessel, where the goods were stowed into a container for subsequent

transport by sea or by different means of transport in combination (so-called combined or multimodal transport).

Further, in the 1990 revision of Incoterms, the clauses dealing with the seller's obligation to provide proof of delivery permitted a replacement of paper documentation by EDI-messages provided the parties had agreed to communicate electronically. Needless to say, efforts are constantly made to improve upon the at the seller's own premises (the «E»-term Ex works); followed by the drafting and presentation of Incoterms in order to facilitate their practical implementation.

### 3. INCOTERMS 2000

During the process of revision, which has taken about two years, ICC has done its best to invite views and responses to successive drafts from a wide ranging spectrum of world traders, represented as these various sectors are on the national committees through which ICC operates. Indeed, it has been gratifying to see that this revision process has attracted far more reaction from users around the world than any of the previous revisions of Incoterms. The result of this dialogue is Incoterms 2000, a version which when compared with Incoterms 1990 may appear to have effected few changes. It is clear, however, that Incoterms now enjoy world wide recognition and ICC has therefore decided to consolidate upon that recognition and avoid change for its own sake. On the other hand, serious efforts have been made to ensure that the wording used in Incoterms 2000 clearly and accurately reflects trade practice. Moreover, substantive changes have been made in two areas:

- the customs clearance and payment of duty obligations under FAS and DEQ;
- the loading and unloading obligations under FCA.

All changes, whether substantive or formal have been made on the basis of thorough research among users of Incoterms and particular regard has been given to queries received since 1990 by the Panel of Incoterms Experts, set up as an additional service to the users of Incoterms.

### 4. INCORPORATION OF INCOTERMS INTO THE CONTRACT OF SALE

In view of the changes made to Incoterms from time to time, it is important to ensure that where the parties intend to incorporate Incoterms into their contract of sale, an express reference is always made to the current version of Incoterms. This may easily be overlooked when, for example, a reference has been made to an earlier version in standard contract forms or in order forms used by merchants. A failure to refer to the current version may then result in disputes as to whether the parties intended to incorporate that version or an earlier version as a part of their contract. Merchants wishing to use Incoterms 2000 should therefore clearly specify that their contract is governed by "Incoterms 2000".

### 5. THE STRUCTURE OF INCOTERMS

In 1990, for ease of understanding, the terms were grouped in four basically different categories; namely starting with the term whereby the seller only makes the goods available to the buyer at the seller's own premises (the "E" term Ex works); followed by the second group whereby the seller is called upon to deliver the goods to a carrier appointed by the buyer (the "F" terms FCA,

FAS and FOB); continuing with the "C" terms where the seller has to contract for carriage, but without assuming that risk of loss of or damage to the goods or additional costs due to events occurring after shipment and dispatch (CFR, CIF, CPT and CIP) and, finally the "D" terms whereby the seller has to bear all costs and risks needed to bring the goods to the place of destination (DAF, DES, DEQ, DDU and DDP). The following chart sets out this classification of the trade terms.

#### Group E Departure

EXW Ex Works

#### Group F Main carriage unpaid

FCA Free Carrier (... named place)

FAS Free Alongside Ship (...named port of shipment)

FOB Free On Board (... named port of shipment)

#### Group C Main carriage paid

CFR Cost and Freight (... named port of destination)

CIF Cost, Insurance and Freight (... named port of destination)

CPT Carriage Paid To (... named place of destination)

CIP Carriage and Insurance Paid To (... named place of destination)

#### Group D Arrival

DAF Delivered At Frontier (... named place)

DES Delivered Ex Ship (... named port of destination)

DEQ Delivered Ex Quay (... named port of destination)

DDU Delivered Duty Unpaid (... named place of destination)

DDP Delivered Duty Paid (... named place of destination)

Further, under all terms, as in Incoterms 1990, the respective obligations of the parties have been grouped under 10 headings where each heading on the seller's side «mirrors» the position of the buyer with respect to the same subject matter.

## 6. TERMINOLOGY

While drafting Incoterms 2000, considerable efforts have been made to achieve as much consistency as possible and desirable with respect to the various expressions used throughout the thirteen terms. Thus, the use of different expressions intended to convey the same meaning has been avoided. Also, whenever possible, the same expressions as appear in the 1980 UN Convention on Contracts for the International Sale of Goods (CISG) have been used.

### "Shipper"

In some cases it has been necessary to use the same term to express two different meanings simply because there has been no suitable alternative. Traders will be familiar with this difficulty both in the context of contracts of sale and also of contracts of carriage. Thus, for example, the term «shipper» signifies both the person handing over the goods for carriage and the person who makes

the contract with the carrier: however, these two «shippers» may be different persons, for example under a FOB contract where the seller would hand over the goods for carriage and the buyer would make the contract with the carrier.

### **"Delivery"**

It is particularly important to note that the term «delivery» is used in two different senses in Incoterms. First, it is used to determine when the seller has fulfilled his delivery obligation which is specified in the A4 clauses throughout Incoterms. Second, the term «delivery» is also used in the context of the buyer's obligation to take or accept delivery of the goods, an obligation which appears in the B4 clauses throughout Incoterms. Used in this second context, the word "delivery" means first that the buyer "accepts" the very nature of the "C"-terms, namely that the seller fulfills his obligations upon the shipment of the goods and, second that the buyer is obliged to receive the goods. This latter obligation is important so as to avoid unnecessary charges for storage of the goods until they have been collected by the buyer. Thus, for example under CFR and CIF contracts, the buyer is bound to accept delivery of the goods and to receive them from the carrier and if the buyer fails to do so, he may become liable to pay damages to the seller who has made the contract of carriage with the carrier or, alternatively, the buyer might have to pay demurrage charges resting upon the goods in order to obtain the carrier's release of the goods to him. When it is said in this context that the buyer must "accept delivery", this does not mean that the buyer has accepted the goods as conforming with the contract of sale, but only that he has accepted that the seller has performed his obligation to hand the goods over for carriage in accordance with the contract of carriage which he has to make under the A3 a) clauses of the "C"-terms. So, if the buyer upon receipt of the goods at destination were to find that the goods did not conform to the stipulations in the contract of sale, he would be able to use any remedies which the contract of sale and the applicable law gave him against the seller, matters which, as has already been mentioned, lie entirely outside the scope of Incoterms.

Where appropriate, Incoterms 2000, have used the expression «placing the goods at the disposal of» the buyer when the goods are made available to the buyer at a particular place. This expression is intended to bear the same meaning as that of the phrase "handing over the goods" used in the 1980 United Nations Convention on Contracts for the International Sale of Goods.

### **"Usual"**

The word "usual" appears in several terms, for example in EXW with respect to the time of delivery (A4) and in the "C"-terms with respect to the documents which the seller is obliged to provide and the contract of carriage which the seller must procure (A8, A3). It can, of course, be difficult to tell precisely what the word "usual" means, however, in many cases, it is possible to identify what persons in the trade usually do and this practice will then be the guiding light. In this sense, the word "usual" is rather more helpful than the word "reasonable", which requires an assessment not against the world of practice but against the more difficult principle of good faith and fair dealing. In some circumstances it may well be necessary to decide what is "reasonable". However, for the reasons given, in Incoterms the word "usual" has been generally preferred to the word "reasonable".

### **"Charges"**



With respect to the obligation to clear the goods for import it is important to determine what is meant by «charges» which must be paid upon import of the goods. In Incoterms 1990 the expression «official charges payable upon exportation and importation of the goods» was used in DDP A6. In Incoterms 2000 DDP A6 the word «official» has been deleted, the reason being that this word gave rise to some uncertainty when determining whether the charge was «official» or not. No change of substantive meaning was intended through this deletion. The «charges» which must be paid only concern such charges as are a necessary consequence of the import as such and which thus have to be paid according to the applicable import regulations. Any additional charges levied by private parties in connection with the import are not to be included in these charges, such as charges for storage unrelated to the clearance obligation. However, the performance of that obligation may well result in some to customs brokers or freight forwarders if the party bearing the obligation does not do the work himself.

### **"Ports", "places", "points" and "premises"**

So far as concerns the place at which the goods are to be delivered, different expressions are used in Incoterms. In the terms intended to be used exclusively for carriage of goods by sea - such as FAS, FOB, CFR, CIF, DES and DEQ - the expressions «port of shipment» and «port of destination» have been used. In all other cases the word «place» has been used. In some cases, it has been deemed necessary also to indicate a «point» within the port or place as it may be important for the seller to know not only that the goods should be delivered in a particular area like a city but also where within that area the goods should be placed at the disposal of the buyer. Contracts of sale would frequently lack information in this respect and Incoterms therefore stipulate that if no specific point has been agreed within the named place, and if there are several points available, the seller may select the point which best suits his purpose (as an example see FCA A4). Where the delivery point is the seller's "place" the expression «the seller's premises» (FCA A4) has been used.

### **"Ship" and "vessel"**

In the terms intended to be used for carriage of goods by sea, the expressions «ship» and «vessel» are used as synonyms. Needless to say, the term «ship» would have to be used when it is an ingredient in the trade term itself such as in «free alongside ship» (FAS) and «delivery ex ship» (DES). Also, in view of the traditional use of the expression «passed the ship's rail» in FOB, the word «ship» has had to be used in that connection.

### **"Checking" and "checking"**

In the A9 and B9 clauses of Incoterms the headings «checking - packaging and marking», and «inspection of the goods» respectively have been used. Although the words «checking» and «inspection» are synonyms, it has been deemed appropriate to use the former word with respect to the seller's delivery obligation under A4 and to reserve the latter for the particular case when a «pre-shipment inspection» is performed, since such inspection normally is only required when the buyer or the authorities of the export or import country want to ensure that the goods conform with contractual or official stipulations before they are shipped.

## **7. THE SELLER'S DELIVERY OBLIGATIONS**

Incoterms focus on the seller's delivery obligation. The precise distribution of functions and costs in connection with the seller's delivery of the goods would normally not cause problems where the parties have a continuing commercial relationship. They would then establish a practice between themselves («course of dealing») which they would follow in subsequent dealings in the same manner as they have done earlier. However, if a new commercial relationship is established or if a contract is made through the medium of brokers - as is common in the sale of commodities -, one would have to apply the stipulations of the contract of sale and, whenever Incoterms 2000 have been incorporated into that contract, apply the division of functions, costs and risks following therefrom.

It would, of course, have been desirable if Incoterms could specify in as detailed a manner as possible the duties of the parties in connection with the delivery of the goods. Compared with Incoterms 1990, further efforts have been made in this respect in some specified instances (see for example FCA A4). But it has not been possible to avoid reference to customs of the trade in FAS and FOB A4 («in the manner customary at the port»), the reason being that particularly in commodity trade the exact manner in which the goods are delivered for carriage in FAS and FOB contracts vary in the different sea ports.

## 8. PASSING OF RISKS AND COSTS RELATING TO THE GOODS

The risk of loss of or damage to the goods, as well as the obligation to bear the costs relating to the goods, passes from the seller to the buyer when the seller has fulfilled his obligation to deliver the goods. Since the buyer should not be given the possibility to delay the passing of the risk and costs, all terms stipulate that the passing of risk and costs may occur even before delivery, if the buyer does not take delivery as agreed or fails to give such instructions (with respect to time for shipment and/or place for delivery) as the seller may require in order to fulfill his obligation to deliver the goods. It is a requirement for such premature passing of risk and costs that the goods have been identified as intended for the buyer or, as is stipulated in the terms, set aside for him (appropriation).

This requirement is particularly important under EXW, since under all other terms the goods would normally have been identified as intended for the buyer when measures have been taken for their shipment or dispatch («F»- and «C»-terms) or their delivery at destination («D»-terms). In exceptional cases, however, the goods may have been sent from the seller in bulk without identification of the quantity for each buyer and, if so, passing of risk and cost does not occur before the goods have been appropriated as aforesaid (cf. also article 69.3 of the 1980 United Nations Convention on Contracts for the International Sale of Goods).

## 9. THE TERMS

9.1 "E" - term is the term in which the seller's obligation is at its minimum: the seller has to do no more than place the goods at the disposal of the buyer at the agreed place - usually at the seller's own premises. On the other hand, as a matter of practical reality, the seller would frequently assist the buyer in loading the goods on the latter's collecting vehicle. Although EXW would better reflect this if the seller's obligations were to be extended so as to include loading, it was thought desirable to retain the traditional principle of the seller's minimum obligation under EXW so that it could be used for cases where the seller does not wish to assume any obligation whatsoever with

respect to the loading of the goods. If the buyer wants the seller to do more, this should be made clear in the contract of sale.

9.2 "F" - terms require the seller to deliver the goods for carriage as instructed by the buyer. The point at which the parties intend delivery to occur in the FCA term has caused difficulty because of the wide variety of circumstances which may surround contracts covered by this term. Thus, the goods may be loaded on a collecting vehicle sent by the buyer to pick them up at the seller's premises; alternatively, the goods may need to be unloaded from a vehicle sent by the seller to deliver the goods at a terminal named by the buyer. Incoterms 2000 take account of these alternatives by stipulating that, when the place named in the contract as the place of delivery is the seller's premises, delivery is complete when the goods are loaded on the buyer's collecting vehicle and, in other cases, delivery is complete when the goods are placed at the disposal of the buyer not unloaded from the seller's vehicle. The variations mentioned for different modes of transport in FCA A4 of Incoterms 1990 are not repeated in Incoterms

2000.

The delivery point under FOB, which is the same under CFR and CIF, has been left unchanged in Incoterms 2000 in spite of a considerable debate. Although the notion under FOB to deliver the goods «across the ship's rail» nowadays may seem inappropriate in many cases, it is nevertheless understood by merchants and applied in a manner which takes account of the goods and the available loading facilities. It was felt that a change of the FOB-point would create unnecessary confusion, particularly with respect to sale of commodities carried by sea typically under charter parties. Unfortunately, the word «FOB» is used by some merchants merely to indicate any point of delivery-such as «FOB factory», «FOB plant», «FOB Ex seller's works» or other inland points -thereby neglecting what the abbreviation means: Free On Board. It remains the case that such use of «FOB» tends to create confusion and should be avoided.

There is an important change of FAS relating to the obligation to clear the goods for export, since it appears to be the most common practice to put this duty on the seller rather than on the buyer. In order to ensure that this change is duly noted it has been marked with capital letters in the preamble of FAS.

9.3 "C" - The «C»-terms require the seller to contract for carriage on usual terms at his own expense. Therefore, a point up to which he would have to pay transport costs must necessarily be indicated after the respective «C»-term. Under the CIF and CIP terms the seller also has to take out insurance and bear the insurance cost. Since the point for the division of costs is fixed at a point in the country of destination, the «C»-terms are frequently mistakenly believed to be arrival contracts, in which the seller would bear all risks and costs until the goods have actually arrived at the agreed point. However, it must be stressed that the «C»-terms are of the same nature as the «F»-terms in that the seller fulfills the contract in the country of shipment or dispatch. Thus, the contracts of sale under the «C»-terms, like the contracts under the «F»-terms, fall within the category of shipment contracts.

It is in the nature of shipment contracts that, while the seller is bound to pay the normal transport cost for the carriage of the goods by a usual route and in a customary manner to the agreed place, the risk of loss of or damage to the goods, as well as additional costs resulting from events

occurring after the goods having been appropriately delivered for carriage, fall upon the buyer. Hence, the «C»-terms are distinguishable from all other terms in that they contain two «critical» points, one indicating the point to which the seller is bound to arrange and bear the costs of a contract of carriage and another one for the allocation of risk. For this reason, the greatest caution must be observed when adding obligations of the seller to the «C»-terms which seek to extend the seller's responsibility beyond the aforementioned «critical» point for the allocation of risk. It is of the very essence of the «C»-terms that the seller is relieved of any further risk and cost after he has duly fulfilled his contract by contracting for carriage and handing over the goods to the carrier and by providing for insurance under the CIF- and CIP-terms. The essential nature of the "C"-terms as shipment contracts is also illustrated by the common use of documentary credits as the preferred mode of payment used in such terms. Where it is agreed by the parties to the sale contract that the seller will be paid by presenting the agreed shipping documents to a bank under a documentary credit, it would be quite contrary to the central purpose of the documentary credit for the seller to bear further risks and costs after the moment when payment had been made under documentary credits or otherwise upon shipment and dispatch of the goods. Of course, the seller would have to bear the cost of the contract of carriage irrespective of whether freight is pre-paid upon shipment or is payable at destination (freight collect); however, additional costs which may result from events occurring subsequent to shipment and dispatch are necessarily for the account of the buyer. If the seller has to provide a contract of carriage which involves payment of duties, taxes and other charges, such costs will, of course, fall upon the seller to the extent that they are for his account under that contract. This is now explicitly set forth in the A6 clause of all "C"-terms.

If it is customary to procure several contracts of carriage involving transshipment of the goods at intermediate places in order to reach the agreed destination, the seller would have to pay all these costs, including any costs incurred when the goods are transhipped from one means of conveyance to the other. If, however, the carrier exercised his rights under a transshipment -or similar clause - in order to avoid unexpected hindrances (such as ice, congestion, labour disturbances, government orders, war or warlike operations) then any additional cost resulting therefrom would be for the account of the buyer, since the seller's obligation is limited to procuring the usual contract of carriage.

It happens quite often that the parties to the contract of sale wish to clarify the extent to which the seller should procure a contract of carriage including the costs of discharge. Since such costs are normally covered by the freight when the goods are carried by regular shipping lines, the contract of sale will frequently stipulate that the goods are to be so carried or at least that they are to be carried under «liner terms». In other cases, the word «landed» is added after CFR or CIF. However, it is advisable not to use abbreviations added to the «C»-terms unless, in the relevant trade, the meaning of the abbreviations is clearly understood and accepted by the contracting parties or under any applicable law or custom of the trade.

In particular, the seller should not - and indeed could not, without changing the very nature of the «C»-terms - undertake any obligation with respect to the arrival of the goods at destination, since the risk of any delay during the carriage is borne by the buyer. Thus, any obligation with respect to time must necessarily refer to the place of shipment or dispatch, for example, «shipment (dispatch)

not later than... ». An agreement for example, «CFR Hamburg not later than... » is really a misnomer and thus open to different possible interpretations. The parties could be taken to have meant either that the goods must actually arrive at Hamburg at the specified date, in which case the contract is not a shipment contract but an arrival contract or, alternatively, that the seller must ship the goods at such a time that they would normally arrive at Hamburg before the specified date unless the carriage would have been delayed because of unforeseen events.

It happens in commodity trades that goods are bought while they are at sea and that, in such cases, the word «afloat » is added after the trade term. Since the risk of loss of or damage to the goods would then, under the CFR- and CIF-terms, have passed from the seller to the buyer, difficulties of interpretation might arise. One possibility would be to maintain the ordinary meaning of the CFR- and CIF-terms with respect to the allocation of risk between seller and buyer, namely that risk passes on shipment: this would mean that the buyer might have to assume the consequences of events having already occurred at the time when the contract of sale enters into force. The other possibility would be to let the passing of the risk coincide with the time when the contract of sale is concluded. The former possibility might well be practical, since it is usually impossible to ascertain the condition of the goods while they are being carried. For this reason the 1980 United Nations Convention on Contracts for the International Sale of Goods article 68 stipulates that «if the circumstances so indicate, the risk is assumed by the buyer from the time the goods were handed over to the carrier who issued the documents embodying the contract of carriage ». There is, however, an exception to this rule when «the seller knew or ought to have known that the goods had been lost or damaged and did not disclose this to the buyer ». Thus, the interpretation of a CFR- or CIF-term with the addition of the word «afloat » will depend upon the law applicable to the contract of sale. The parties are advised to ascertain the applicable law and any solution which might follow therefrom. In case of doubt, the parties are advised to clarify the matter in their contract. In practice, the parties frequently continue to use the traditional expression C&F (or N and F, C+F). Nevertheless, in most cases it would appear that they regard these expressions as equivalent to CFR. In order to avoid difficulties of interpreting their contract the parties should use the correct Incoterm which is CFR, the only world-wide-accepted standard abbreviation for the term «Cost and Freight (... named port of destination) ».

CFR and CIF in A8 of Incoterms 1990 obliged the seller to provide a copy of the charterparty whenever his transport document (usually the bill of lading) contained a reference to the charterparty, for example, by the frequent notation «all other terms and conditions as per charterparty ». Although, of course, a contracting party should always be able to ascertain all terms of his contract - preferably at the time of the conclusion of the contract - it appears that the practice to provide the charterparty as aforesaid has created problems particularly in connection with documentary credit transactions. The obligation of the seller under CFR and CIF to provide a copy of the charterparty together with other transport documents has been deleted in Incoterms 2000. Although the A8 clauses of Incoterms seek to ensure that the seller provides the buyer with «proof of delivery », it should be stressed that the seller fulfills that requirement when he provides the «usual » proof. Under CPT and CIP it would be the «usual transport document » and under CFR and CIF a bill of lading or a sea waybill. The transport documents must be «clean », meaning that they must not contain clauses or notations expressly declaring a defective condition of the goods and/or the packaging. If such clauses or notations appear in the document, it is regarded as

«unclean» and would then not be accepted by banks in documentary credit transactions. However, it should be noted that a transport document even without such clauses or notations would usually not provide the buyer with incontrovertible proof as against the carrier that the goods were shipped in conformity with the stipulations of the contract of sale. Usually, the carrier would, in standardized text on the front page of the transport document, refuse to accept responsibility for information with respect to the goods by indicating that the particulars inserted in the transport document constitute the shipper's declarations and therefore that the information is only «said to be» as inserted in the document. Under most applicable laws and principles, the carrier must at least use reasonable means of checking the correctness of the information and his failure to do so may make him liable to the consignee. However, in container trade, the carrier's means of checking the contents in the container would not exist unless he himself was responsible for stowing the container. There are only two terms which deal with insurance, namely CIF and CIP. Under these terms the seller is obliged to procure insurance for the benefit of the buyer. In other cases it is for the parties themselves to decide whether and to what extent they want to cover themselves by insurance. Since the seller takes out insurance for the benefit of the buyer, he would not know the buyer's precise requirements. Under the Institute Cargo Clauses drafted by the Institute of London Underwriters, insurance is available in «minimum cover» under Clause C, «medium cover» under Clause A and «most extended cover» under Clause A. Since in the sale of commodities under the CIF term the buyer may wish to sell the goods in transit to a subsequent buyer who in turn may wish to resell the goods again, it is impossible to know the insurance cover suitable to such subsequent buyers and, therefore, the minimum cover under CIF has traditionally been chosen with the possibility for the buyer to require the seller to take out additional insurance. Minimum cover is however unsuitable for sale of manufactured goods where the risk of theft, pilferage or improper handling or custody of the goods would require more than the cover available under Clause C. Since CIP, as distinguished from CIF, would normally not be used for the sale of commodities, it would have been feasible to adopt the most extended cover under CIP rather than the minimum cover under CIF. But to vary the seller's insurance obligation under CIF and CIP would lead to confusion and both terms therefore limit the seller's insurance obligation to the minimum cover. It is particularly important for the CIP-buyer to observe this: should additional cover be required, he should agree with the seller that the latter could take out additional insurance or, alternatively, arrange for extended insurance cover himself. There are also particular instances where the buyer may wish to obtain even more protection than is available under Institute Clause A, for example insurance against war, riots, civil commotion, strikes or other labour disturbances. If he wishes the seller to arrange such insurance he must instruct him accordingly in which case the seller would have to provide such insurance if procurable.

9.4 The «D»-terms are different in nature from the «C»-terms, since the seller according to the «D»-terms is responsible for the arrival of the goods at the agreed place or point of destination at the border or within the country of import. The seller must bear all risks and costs in bringing the goods thereto. Hence, the «D»-terms signify arrival contracts, while the «C»-terms evidence departure (shipment) contracts. Under the «D»-terms except DDP the seller does not have to deliver the goods cleared for import in the country of destination.

Traditionally, the seller had the obligation to clear the goods for import under DEQ, since the goods had to be landed on the quay and thus were brought into the country of import. But owing

to changes in customs clearance procedures in most countries, it is now more appropriate that the party domiciled in the country concerned undertakes the clearance and pays the duties and other charges. Thus, a change in DEQ has been made for the same reason as the change in FAS previously mentioned. As in FAS, in DEQ the change has been marked with capital letters in the preamble.

It appears that in many countries trade terms not included in Incoterms are used particularly in railway traffic ( «franco border», «franco-frontiere», «Frei Grenze»). However, under such terms it is normally not intended that the seller should assume the risk of loss of or damage to goods during the transport up to the border. It would be preferable in these circumstances to use CPT indicating the border. If, on the other hand, the parties intend that the seller should bear the risk during the transport DAF indicating the border would be appropriate.

The DDU term was added in the 1990 version of Incoterms. The term fulfills an important function whenever the seller is prepared to deliver the goods in the country of destination without clearing the goods for import and paying the duty. In countries where import clearance may be difficult and time consuming, it may be risky for the seller to undertake an obligation to deliver the goods beyond the customs clearance point. Although, according to DDU B5 and B6, the buyer would have to bear the additional risks and costs which might follow from his failure to fulfill his obligations to clear the goods for import, the seller is advised not to use the DDU term in countries where difficulties might be expected in clearing the goods for import.

#### 10. THE EXPRESSION «NO OBLIGATION»

As appears from the expressions «the seller must» and «the buyer must» Incoterms are only concerned with the obligations which the parties owe to each other. The words «no obligation» have therefore been inserted whenever one party does not owe an obligation to the other party. Thus, if for instance according to A3 of the respective term the seller has to arrange and pay for the contract of carriage we find the words «no obligation» under the heading «contract of carriage» in B3 a) setting forth the buyer's position. Again, where neither party owes the other an obligation, the words «no obligation» will appear with respect to both parties, for example, with respect to insurance.

In either case, it is important to point out that even though one party may be under "no obligation" towards the other to perform a certain task, this does not mean that it is not in his interest to perform that task. Thus, for example, just because a CFR buyer owes his seller no duty to make a contract of insurance under B4, it is clearly in his interest to make such a contract, the seller being under no such obligation to procure insurance cover under A4.

#### 11. VARIANTS OF INCOTERMS

In practice, it frequently happens that the parties themselves by adding words to an Incoterm seek further precision than the term could offer. It should be underlined that Incoterms give no guidance whatsoever for such additions. Thus, if the parties cannot rely on a well-established custom of the trade for the interpretation of such additions they may encounter serious problems when no consistent understanding of the additions could be proven.

If for instance the common expressions «FOB stowed» or «EXW loaded» are used, it is

impossible to establish a world-wide understanding to the effect that the seller's obligations are extended not only with respect to the cost of actually loading the goods in the ship or on the vehicle respectively but also include the risk of fortuitous loss of or damage to the goods in the process of stowage and loading. For these reasons, the parties are strongly advised to clarify whether they only mean that the function or the cost of the stowage and loading operations should fall upon the seller or whether he should also bear the risk until the stowage and loading has actually been completed. These are questions to which Incoterms do not provide an answer: consequently, if the contract too fails expressly to describe the parties' intentions, the parties may be put to much unnecessary trouble and cost.

Although Incoterms 2000 do not provide for many of these commonly used variants, the preambles to certain trade terms do alert the parties to the need for special contractual terms if the parties wish to go beyond the stipulations of Incoterms.

EXW - the added obligation for the seller to load the goods on the buyer's collecting vehicle;

CIF/CIP - the buyer's need for additional insurance;

DEQ - the added obligation for the seller to pay for costs after discharge.

In some cases sellers and buyers refer to commercial practice in liner and charter party trade. In these circumstances, it is necessary to clearly distinguish between the obligations of the parties under the contract of carriage and their obligations to each other under the contract of sale.

Unfortunately, there are no authoritative definitions of expressions such as «liner terms» and «terminal handling charges» (THC). Distribution of costs under such terms may differ in different places and change from time to time. The parties are recommended to clarify in the contract of sale how such costs should be distributed between them.

Expressions frequently used in charter parties, such as «FOB stowed», «FOB stowed and trimmed», are sometimes used in contracts of sale in order to clarify to what extent the seller under FOB has to perform stowage and trimming of the goods onboard the ship. Where such words are added, it is necessary to clarify in the contract of sale whether the added obligations only relate to costs or to both costs and risks. As has been said, every effort has been made to ensure that Incoterms reflect the most common commercial practice. However in some cases - particularly where Incoterms 2000 differ from Incoterms 1990 - the parties may wish the trade terms to operate differently. They are reminded of such options in the preamble of the terms signalled by the word «However».

## 12. CUSTOMS OF THE PORT OR OF A PARTICULAR TRADE

Since Incoterms provide a set of terms for use in different trades and regions it is impossible always to set forth the obligations of the parties with precision. To some extent it is therefore necessary to refer to the custom of the port or of the particular trade or to the practices which the parties themselves may have established in their previous dealings (cf. article 9 of the 1980 United Nations Convention on Contracts for the International Sale of Goods). It is of course desirable that sellers and buyers keep themselves duly informed of such customs when they negotiate their contract and that, whenever uncertainty arises, they clarify their legal position by appropriate clauses in their contract of sale. Such special provisions in the individual contract would supersede



or vary anything that is set forth as a rule of interpretation in the various Incoterms.

### 13. THE BUYER'S OPTIONS AS TO THE PLACE OF SHIPMENT

In some situations, it may not be possible at the time when the contract of sale is entered into to decide precisely on the exact point or even the place where the goods should be delivered by the seller for carriage. For instance reference might have been made at this stage merely to a «range» or to a rather large place, for example, seaport, and it is then usually stipulated that the buyer has the right or duty to name later on the more precise point within the range or the place. If the buyer has a duty to name the precise point as aforesaid his failure to do so might result in liability to bear the risks and additional costs resulting from such failure (B5/B7 of all terms). In addition, the buyer's failure to use his right to indicate the point may give the seller the right to select the point which best suits his purpose (FCA A4).

### 14. CUSTOMS CLEARANCE

The term «customs clearance» has given rise to misunderstandings. Thus, whenever reference is made to an obligation of the seller or the buyer to undertake obligations in connection with passing the goods through customs of the country of export or import it is now made clear that this obligation does not only include the payment of duty and other charges but also the performance and payment of whatever administrative matters are connected with the passing of the goods through customs and the information to the authorities in this connection. Further, it has - although quite wrongfully - been considered in some quarters inappropriate to use terms dealing with the obligation to clear the goods through customs when, as in intra-European Union trade or other free trade areas, there is no longer any obligation to pay duty and no restrictions relating to import or export. In order to clarify the situation, the words «where applicable» have been added in the A2 and B2, A6 and B6 clauses of the relevant Incoterms in order for them to be used without any ambiguity where no customs procedures are required.

It is normally desirable that customs clearance is arranged by the party domiciled in the country where such clearance should take place or at least by somebody acting there on his behalf. Thus, the exporter should normally clear the goods for export, while the importer should clear the goods for import.

Incoterms 1990 departed from this under the trade terms EXW and FAS (export clearance duty on the buyer) and DEQ (import clearance duty on the seller) but in Incoterms 2000 FAS and DEQ place the duty of clearing the goods for export on the seller and to clear them for import on the buyer respectively, while EXW - representing the seller's minimum obligation - has been left unamended (export clearance duty on the buyer). Under DDP the seller specifically agrees to do what follows from the very name of the term - Delivered Duty Paid - namely to clear the goods for import and pay any duty as a consequence thereof.

### 15. PACKAGING

In most cases, the parties would know beforehand which packaging is required for the safe carriage of the goods to destination. However, since the seller's obligation to pack the goods may well vary according to the type and duration of the transport envisaged, it has been felt necessary to stipulate that the seller is obliged to pack the goods in such a manner as is required for the

transport, but only to the extent that the circumstances relating to the transport are made known to him before the contract of sale is concluded (cf. articles 35.1. and 35.2.b. of the 1980 United Nations Convention on Contracts for the International Sale of Goods where the goods, including packaging, must be «fit for any particular purpose expressly or impliedly made known to the seller at the time of the conclusion of the contract, except where the circumstances show that the buyer did not rely, or that it was unreasonable for him to rely, on the seller's skill and judgement »).

## 16. INSPECTION OF GOODS

In many cases, the buyer may be well advised to arrange for inspection of the goods before or at the time they are handed over by the seller for carriage (so-called pre-shipment inspection or PSI). Unless the contract stipulates otherwise, the buyer would himself have to pay the cost for such inspection that is arranged in his own interest. However, if the inspection has been made in order to enable the seller to comply with any mandatory rules applicable to the export of the goods in his own country, the seller would have to pay for that inspection, unless the EXW term is used, in which case the costs of such inspection are for the account of the buyer.

## 17. MODE OF TRANSPORT AND THE APPROPRIATE INCOTERM 2000

### **Any mode of transport**

Group E EXW Ex Works (... named place)

Group F FCA Free Carrier (... named place)

Group C CPT Carriage Paid To (... named place of destination)

CIP Carriage and Insurance Paid To (... named place of destination)

Group D DAF Delivered At Frontier (... named place)

DDU Delivered Duty Unpaid (... named place of destination)

DDP Delivered Duty Paid (... named place of destination)

### **Maritime and inland waterway transport only**

Group F FAS Free Alongside Ship (... named port of shipment)

FOB Free On Board (... named port of shipment)

Group C CFR Cost and Freight (... named port of destination)

CIF Cost, Insurance and Freight (... named port of destination)

Group D DES Delivered Ex Ship (... named port of destination)

DEQ Delivered Ex Quay (... named port of destination)

## 18. THE RECOMMENDED USE

In some cases the preamble recommends the use or non-use of a particular term. This is particularly important with respect to the choice between FCA and FOB. Regrettably, merchants continue to use FOB when it is totally out of place thereby causing the seller to incur risks

subsequent to the handing over of the goods to the carrier named by the buyer. FOB is only appropriate to use where the goods are intended to be delivered «across the ship's rail» or, in any event, to the ship and not where the goods are handed over to the carrier for subsequent entry into the ship, for example stowed in containers or loaded on lorries or wagons in so-called roll on - roll off traffic. Thus, a strong warning has been made in the preamble of FOB that the term should not be used when the parties do not intend delivery across the ship's rail.

It happens that the parties by mistake use terms intended for carriage of goods by sea also when another mode of transport is contemplated. This may put the seller in the unfortunate position that he cannot fulfill his obligation to tender the proper document to the buyer (for example a bill of lading, sea waybill or the electronic equivalent). The chart printed at paragraph 17 above makes clear which trade term in Incoterms 2000 it is appropriate to use for which mode of transport. Also, it is indicated in the preamble of each term whether it can be used for all modes of transport or only for carriage of goods by sea.

#### 19. THE BILL OF LADING AND ELECTRONIC COMMERCE

Traditionally, the on board bill of lading has been the only acceptable document to be presented by the seller under the CFR and CIF terms. The bill of lading fulfills three important functions, namely:

- proof of delivery of the goods on board the vessel;
- evidence of the contract of carriage; and
- A means of transferring rights to the goods in transit to another party by the transfer of the paper document to him.

Transport documents other than the bill of lading would fulfill the two first-mentioned functions, but would not control the delivery of the goods at destination or enable a buyer to sell the goods in transit by surrendering the paper document to his buyer. Instead, other transport documents would name the party entitled to receive the goods at destination. The fact that the possession of the bill of lading is required in order to obtain the goods from the carrier at destination makes it particularly difficult to replace by electronic means of communication.

Further, it is customary to issue bills of lading in several originals but it is, of course, of vital importance for a buyer or a bank acting upon his instructions in paying the seller to ensure that all originals are surrendered by the seller (so-called «full set»). This is also a requirement under the ICC Rules for Documentary Credits (the so-called ICC Uniform Customs and Practice, «UCP»; current version at date of publication of Incoterms 2000: ICC publication 500).

The transport document must evidence not only delivery of the goods to the carrier but also that the goods, as far as could be ascertained by the carrier, were received in good order and condition. Any notation on the transport document which would indicate that the goods had not been in such condition would make the document «unclean» and would thus make it unacceptable under the UCP.

In spite of the particular legal nature of the bill of lading it is expected that it will be replaced by electronic means in the near future. The 1990 version of Incoterms had already taken this expected

development into proper account. According to the A8 clauses, paper documents may be replaced by electronic messages provided the parties have agreed to communicate electronically. Such messages could be transmitted directly to the party concerned or through a third party providing added-value services. One such service that can be usefully provided by a third party is registration of successive holders of a bill of lading. Systems providing such services, such as the so-called BOLERO service, may require further support by appropriate legal norms and principles as evidenced by the CMI 1990 Rules for Electronic Bills of Lading and articles 16-17 of the 1996 UNCITRAL Model Law on Electronic Commerce.

## 20. NON-NEGOTIABLE TRANSPORT DOCUMENTS INSTEAD OF BILLS OF LADING

In recent years, a considerable simplification of documentary practices has been achieved. Bills of lading are frequently replaced by non-negotiable documents similar to those which are used for other modes of transport than carriage by sea. These documents are called «sea waybills», «diner waybills», «freight receipts», or variants of such expressions. Non-negotiable documents are quite satisfactory to use except where the buyer wishes to sell the goods in transit by surrendering a paper document to the new buyer. In order to make this possible, the obligation of the seller to provide a bill of lading under CFR and CIF must necessarily be retained. However, when the contracting parties know that the buyer does not contemplate selling the goods in transit, they may specifically agree to relieve the seller from the obligation to provide a bill of lading, or, alternatively, they may use CPT and CIP where there is no requirement to provide a bill of lading.

## 21. THE RIGHT TO GIVE INSTRUCTIONS TO THE CARRIER

A buyer paying for the goods under a «C»-term should ensure that the seller upon payment is prevented from disposing of the goods by giving new instructions to the carrier. Some transport documents used for particular modes of transport (air, road or rail) offer the contracting parties a possibility to bar the seller from giving such new instructions to the carrier by providing the buyer with a particular original or duplicate of the waybill. However, the documents used instead of bills of lading for maritime carriage do not normally contain such a barring function. The Comité Maritime International has remedied this shortcoming of the above-mentioned documents by introducing the 1990 «Uniform Rules for Sea Waybills» enabling the parties to insert a «no-disposal» clause whereby the seller surrenders the right to dispose of the goods by instructions to the carrier to deliver the goods to somebody else or at another place than stipulated in the waybill.

## 22. ICC ARBITRATION

Contracting parties who wish to have the possibility of resorting to ICC Arbitration in the event of a dispute with their contracting partner should specifically and clearly agree upon ICC Arbitration in their contract or, in the event that no single contractual document exists, in the exchange of correspondence which constitutes the agreement between them. The fact of incorporating one or more Incoterms in a contract or the related correspondence does NOT by itself constitute an agreement to have resort to ICC Arbitration.

The following standard arbitration clause is recommended by ICC: «All disputes arising out of or in connection with the present contract shall be finally settled under the Rules of Arbitration of the International Chamber of Commerce by one or more arbitrators appointed in accordance with the

said

Rules. »

## EXW

### EX WORKS (... named place)

“Ex works” means that the seller delivers when he places the goods at the disposal of the buyer at the seller's premises or another named place ( i. e. wa&s, factory, warehouse, etc. ) not cleared for export and not loaded on any collecting vehicle.

This term thus represents the minimum obligation for the seller, and the buyer has to bear all costs and risks involved in taking the goods from the seller's premises.

However, if the parties wish the seller to be responsible for the loading of the goods on departure and to bear the risks and all the costs of such loading, this should be made clear by adding explicit wording to this effect in the contract of sale. This term should not be used when the buyer cannot carry out the export formalities directly or indirectly. In such circumstances, the FCA term should be used, provided the seller agrees that he will load at his cost and risk.

#### **A THE SELLER'S OBLIGATIONS**

#### **B THE BUYER'S OBLIGATIONS**

##### **A1 Provision of goods in conformity with the contract**

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.

##### **B1 Payment of the price**

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

##### **A2 Licences, authorisations and formalities**

The seller must render the buyer, at the latter's request, risk and expense, every assistance in obtaining, where applicable, any export licence or other official authorisation necessary for the export of the goods.

##### **B2 Licences, authorisations and formalities**

The buyer must obtain at his own risk and expense any export and import licence or other official authorisation and carry out, where applicable all customs formalities for the export of the goods.

##### **A3 Contracts of carriage and insurance**

- a) Contract of carriage No obligation.
- b) Contract of insurance No obligation.

##### **B3 Contracts Of carriage and insurance**

- a) Contract of carriage No obligation.
- b) Contract of insurance No obligation.

##### **A4 Delivery**

The seller must place the goods at the disposal of the buyer at the named place of delivery, not loaded on any collecting vehicle, on the date or

##### **B4 Taking delivery**

The buyer must take delivery of the goods where they have been delivered in accordance with A4 and A7/B7.

within the period agreed or, if no such time is agreed, at the usual time, for delivery of such goods. If no specific point has been agreed within the named place, and if there are several points available, the seller may select the point at the place of delivery which best suits his purpose.

#### **A5 Transfer of risks**

The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.

#### **B5 Transfer of risks**

buyer must bear all risks of loss of or damage to the goods

- from the time, they have been delivered in accordance with A4; and
- from the agreed date or the expiry date of any period fixed for taking delivery which arise because he fails to give notice in accordance with B7, provided, however, that the goods has been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.

#### **A6 Division of costs**

The seller must, subject to the provisions of B6, pay all costs relating to the goods until such time as they have been delivered in accordance with A4.

#### **B6 Division of costs**

- The buyer must pay
- all costs relating to the goods from the time they have been delivered in accordance with A4; and
- any additional costs incurred by failing either to take delivery of the goods when they have been placed at his disposal, or to give appropriate notice in accordance with B7 provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and
- where applicable, all duties, taxes and other charges as well as the costs of "out customs formalities payable upon export."

The buyer must reimburse all costs and charges incurred by the seller in rendering assistance in accordance with A2.

#### **A7 Notice to the buyer**

#### **B7 Notice to the seller**

<p>The seller must give the buyer sufficient notice as to when and where the goods will be placed at his disposal.</p>	<p>The buyer must, whenever he is entitled to determine the time within an agreed period and/or the place of taking delivery, give the seller sufficient notice thereof.</p>
<p><b>A8 Proof of delivery, transport document or equivalent electronic messages</b></p> <p>No obligation</p>	<p><b>B8 Proof of delivery, transport document or equivalent electronic messages</b></p> <p>The buyer must provide the seller with appropriate evidence of having taken delivery.</p>
<p><b>A9 Checking –packing–marking</b></p> <p>The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) which are necessary for the purpose of placing the goods at the buyer's disposal.</p> <p>The seller must provide at his own expense packaging (unless it is usual for the particular trade to make the pods of the contract description available unpacked) which is required for the transport of the goods, to the extent that the circumstances relating to the transport (for example modalities, destination) are made known to the seller before the contract of sale is concluded. Packaging is to be marked appropriately.</p>	<p><b>B9 Inspection of goods</b></p> <p>The buyer must pay the costs of any pre - shipment inspection, including inspection mandated by the authorities of the country of export.</p>
<p><b>A10 Other obligations</b></p> <p>The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages issued or transmitted in the country of delivery and/or of origin which the buyer may require for the export and/or import of the goods and, where necessary, for their transit through any country.</p> <p>The seller must provide the buyer, upon request, with the necessary information for procuring insurance.</p>	<p><b>B10 Other obligations</b></p> <p>The buyer must pay all costs and char" incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.</p>

## FCA

### FREE CARRIER

(... named place)

"Free Carrier" means that the seller delivers the goods, cleared for export, to the carrier nominated by the buyer at the named place. It should be noted that the chosen place of delivery has an impact on the obligations of loading and unloading the goods at that place. If delivery occurs at the seller's premises, the seller is responsible for loading. If delivery occurs at any other place, the seller is not responsible for unloading.

term may be used irrespective of the mode of transport, including multimodal transport.

"Carrier" means any person who, in a contract of carriage, undertakes to perform or to procure the performance of transport by rail, road, air, sea, inland waterway or by a combination of such modes.

If the buyer nominates a person other than a carrier to receive the goods, the seller is deemed to have fulfilled his obligation to deliver the goods when they are delivered to that person.

## **A THE SELLER'S OBLIGATIONS**

## **B THE BUYER'S OBLIGATIONS**

### **A1 Provision of goods in conformity with the contract**

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.

### **B1 Payment of price**

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

### **A2 Licences, authorisations and formalities**

The seller must obtain at his own risk and expense any export licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the export of the goods.

### **B2 Licences, authorisations and formalities**

The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities for the import of the goods and for their transit through any country.

### **A3 Contracts of carriage and insurance**

#### a) Contract of carriage

No obligation. 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 and, if he does, shall promptly notify the buyer accordingly.

#### b) Contract of insurance

No obligation

### **B3 Contracts of carriage and insurance**

#### a) Contract of carriage

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

#### b) Contract of insurance

No obligation.

### **A4 Delivery**

The seller must deliver the goods to the carrier or another person nominated by the buyer, or chosen by the seller in accordance with A3 a),

### **B4 Taking delivery**

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



at the named place on the date or within the period agreed for delivery.

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 carrier nominated by the buyer or another person acting on his behalf.

b) If the named place is anywhere other than a), when the goods are placed at the disposal of the carrier or another person nominated by the buyer, or chosen by the seller in accordance with A3 a) on the seller's means of transport not unloaded.

If no specific point has been agreed within the named place, and if there are several points available, the seller may select the point at the place of delivery which best suits his purpose.

Failing precise instructions from the buyer, the seller may deliver the goods for carriage in such a manner as the transport mode and/or the quantity and/or nature of the goods may require.

#### **A5 Transfer of risks**

The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.

#### **B5 Transfer of risks**

The buyer must bear all risks of loss of or damage to the goods

- from the time they have been delivered in accordance with A4; and
- from the agreed date or the expiry date of any agreed period for delivery which arise either because he fails to nominate the carrier or another person in accordance with A4, or because the carrier or the party nominated by the buyer fails to take the goods into his charge at the agreed time, or because the buyer fails to give appropriate notice in accordance with B7, provided, however, that the goods have been duly appropriated to the contract,

that is to say, clearly set aside or otherwise identified as the contract goods.

**A6 Division of costs**

The seller must, subject to the provisions of B6, pay

- all costs relating to the goods until such time as they have been delivered in accordance with A4; and
- where applicable, the costs of customs formalities as well as all duties, taxes, and other charges payable upon export.

**B6 Division of costs**

The buyer must pay

- all costs relating to the goods from the time they have been delivered in accordance with A4; and
- any additional costs incurred, either because he fails to nominate the carrier or another person in accordance with A4 or because the party nominated by the buyer fails to take the goods into his charge at the agreed time, or because he has failed to give appropriate notice in accordance with B7, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and

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

**A7 Notice to the buyer**

The seller must give the buyer sufficient notice that the goods have been delivered in accordance with A4. Should the carrier fail to take delivery in accordance with A4 at the time agreed, the seller must notify the buyer accordingly.

**B7 Notice to the seller**

The buyer must give the seller sufficient notice of the name of the party designated in A4 and, where necessary, specify the mode of transport, as well as the date or period for delivering the goods to him and, as the case may be, the point within the place where the goods should be delivered to that party.

**A8 Proof of delivery, transport document or equivalent electronic message**

The seller must provide the buyer at the seller's expense with the usual proof of delivery of the goods in accordance with A4.

**B8 Proof of delivery, transport document or equivalent electronic message**

The buyer must accept the proof of delivery in accordance with A8.

Unless the document referred to in the

preceding paragraph is the transport document, the seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining a transport document for the contract of carriage (for example a negotiable bill of lading, a non -negotiable sea waybill, an inland waterway document, an air waybill, a railway consignment note, a road consignment note, or a multimodal transport document).

When the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

#### **A9 Checking –packing-marking**

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

The seller must provide at his own expense packaging (unless it is usual for the particular trade to send the goods of the contract description unpacked) which is required for the transport of the goods, to the extent that the circumstances relating to the transport (for example modalities, destination) are made known to the seller before the contract of sale is concluded. Packaging is to be marked appropriately.

#### **A10 Other obligations**

The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of delivery and/or of origin which the buyer may require for the import of the goods and, where necessary, for their transit through any country.

The seller must provide the buyer, Upon

#### **B9 Inspection of goods**

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

#### **B10 other obligations**

The buyer must, pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith and in contracting for carriage in accordance with A3 a) .

The buyer must give the seller appropriate instructions whenever the seller's assistance in contracting for carriage is required in

request, with the necessary information for procuring insurance. accordance with A3 a).

## FAS

### FREE ALONGSIDE SHIP

(...named port of shipment)

“Free Alongside Ship” means that the seller delivers when the goods are placed alongside the vessel at the named port of shipment. This means that the buyer has to bear all costs and risks of loss of or damage to the goods from that moment.

The FAS term requires the seller to clear the goods for export.

THIS IS A REVERSAL FROM PREVIOUS INCOTERMS VERSIONS WHICH REQUIRED THE BUYER TO ARRANGE FOR EXPORT CLEARANCE.

However, if the parties wish the buyer to clear the goods for export, this should be made clear by adding explicit wording to this effect in the contract of sale.

This term can be used only for sea or inland waterway transport.

#### **A THE SELLER'S OBLIGATIONS**

#### **B THE BUYER'S OBLIGATIONS**

##### **A1 Provision of goods in conformity with the contract**

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.

##### **B1 Payment of the price**

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

##### **A2 Licences, authorisations and formalities**

The seller must obtain at his own risk and expense any export licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the export of the goods.

##### **B2 Licences, authorisations and formalities**

The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities for the import of the goods and for their transit through any country.

##### **A3 Contracts of carriage and insurance**

###### **a) Contract of carriage**

**NO obligation.**

###### **b) Contract of insurance**

##### **B3 Contracts of carriage and insurance**

###### **a) Contract of carriage**

The buyer must contract at his own expense for the carriage of the goods from the named port of shipment.

<p><b>No obligation.</b></p>	<p>b) Contract of insurance</p> <p>No obligation.</p>
<p>A4 Delivery</p> <p>The seller must place the goods alongside the vessel nominated by the buyer at the loading place named by the buyer at the named port of shipment on the date or within the agreed period and in the manner customary at the port.</p>	<p>B4 Taking delivery</p> <p>The buyer must take delivery of the goods when they have been delivered in accordance with A4.</p>
<p><b>A5 Transfer of risks</b></p> <p><b>The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.</b></p>	<p><b>B5 Transfer of risks</b></p> <p>The buyer must bear all risks of loss of or damage to the goods from the time they have been delivered in accordance with A4; and from the agreed date or the expiry date of the agreed period for delivery which arise because he fails to give notice in accordance with B7, or because the vessel nominated by him fails to arrive on time, or is able to take the goods, or closes for cargo earlier than the time notified in accordance with B7, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.</p>
<p><b>A6 Division of costs</b></p> <p><b>The seller must, subject to the provisions of B6, pay</b></p> <ul style="list-style-type: none"> <li>• <b>all costs relating to the goods until such time as they have been delivered in accordance with A4; and</b></li> <li>• <b>where applicable the costs of customs formalities as well as all duties, taxes, and other charges payable upon export.</b></li> </ul>	<p><b>B6 Division of costs</b></p> <p>The buyer must pay</p> <ul style="list-style-type: none"> <li>• all costs relating to the goods from the time they have been delivered in accordance with A4; and</li> <li>• any additional costs incurred, either because the vessel nominated by him has failed to arrive on time, or is unable to take the goods, or closes for cargo earlier than the time notified in accordance with B7, Or because the buyer has failed to give appropriate notice in accordance with B7 provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside</li> </ul>

or otherwise identified as the contract goods; and

- 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 for their transit through any country.

#### **A7 Notice to the buyer**

**The seller must give the buyer sufficient notice that the goods have delivered alongside the nominated vessel.**

#### **B7 Notice to the seller**

The buyer must give the seller sufficient notice of the vessel name, loading point and required delivery time.

#### **A8 Proof of delivery, transport document or equivalent electronic message**

**The Seller must provide the buyer at the seller's expense with the proof of delivery of the goods in accordance with A4.**

#### **B8 Proof of delivery, transport document or equivalent electronic message**

The buyer must accept the proof of delivery in accordance with A8.

Unless the document referred to in the preceding paragraph is the transport document, the seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining a transport document (for example a negotiable bill of lading, a non - negotiable sea waybill, an inland waterway document).

When the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraphs may be replaced by, an equivalent electronic data interchange (EDI) message.

#### **A9 Checking-packaging-marking**

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

**The seller must provide at his own expense packaging (unless it is usual for the particular trade to ship the goods of the contract description packed) which is**

#### **B9 Inspection of goods**

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

required for the transport of the goods, to the extent that the circumstances relating to the transport (for example modalities, destination) are made known to the seller before the contract of sale is concluded. Packaging is to be marked appropriately.

**A10 Other obligations**

The seller must provide the buyer, at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of shipment and/or of origin which the buyer may require for the import of the goods and, where necessary, for their transit through any country.

**B10 Other obligations**

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

**FREE ON BOARD**

(... named port of shipment)

"Free on Board" means that the seller delivers when the goods pass the ship's rail at the named port of shipment. This means that the buyer has to bear all costs and risks of loss of or damage to the goods from that point. The FOB term requires the seller to clear the goods for export. This term can be used only for sea or inland waterway transport. If the parties do not intend to deliver the goods across the ship's rail, the FCA term should be used.

**A THE SELLER'S OBLIGATIONS**

**B THE BUYER'S OBLIGATIONS**

**A1 Provision of goods in conformity with the contract**

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.

**B1 Payment of the price**

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

**A2 Licences, authorisations and formalities**

The seller must obtain at his own risk and expense any export licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the export of the goods.

**B2 Licences, authorisations and formalities**

The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities for the import of the goods and, where necessary, for their transit

	through any country.
A3 Contracts of carriage and insurance	B3 Contract of carriage and insurance
a) Contract of carriage	a) Contract of carriage
No obligation	The buyer must contract at his own expense for the carriage of the goods from the named port of shipment.
b) Contract of insurance	b) Contract of insurance
No obligation	No obligation.
A4 Delivery	B4 Taking delivery
The seller must deliver the goods on the date or within the agreed period at the named port of shipment and in the manner customary at the port on board the vessel nominated by the buyer.	The buyer must take delivery of the goods when they have been delivered in accordance with A4.
A5 Transfer of risks	B5 Transfer of risks
The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have passed the ship's rail at the named port of shipment.	The buyer must bear all risks of loss of or damage to the goods from the time they have passed the ship's rail at the named port of shipment; and  from the agreed date or the expiry date of the agreed period for delivery which arise because he fails to give notice in accordance with B7, or because the vessel nominated by him fails to arrive on time, or is unable to take the goods, or closes for cargo earlier than the time notified in accordance with B7, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.
A6 Division of costs	B6 Division of costs
The seller must, subject to the provisions of B6, pay  all costs relating to the goods until such time as they have passed the ship's rail at the named port of shipment; and  where applicable <sup>6</sup> , the costs of customs formalities necessary for export as well as all	The buyer must pay  all costs relating to the goods from the time they have passed the ship's rail at the named port of shipment; and  any additional costs incurred, either because the vessel nominated by him fails to arrive on time, or is unable to take the goods, or closes for



duties, taxes and other charges payable upon export.

cargo earlier than the time notified in accordance with B7, or because the buyer has failed to give appropriate notice in accordance with B7, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and

where applicable<sup>7</sup>, all duties, taxes and other charges as well as the costs of carrying out customs formalities payable upon import of the goods and for their transit through any country.

#### A7 Notice to the buyer

The seller must give the buyer sufficient notice that the goods have been delivered in accordance with A4.

#### B7 Notice to the buyer

The buyer must give the seller sufficient notice of the vessel name, loading point and required delivery time.

#### A8 Proof of delivery, transport document or equivalent electronic message

The seller must provide the buyer at the seller's expense with the usual proof of delivery in accordance with A4.

#### B8 Proof of delivery, transport document or equivalent electronic message

The buyer must accept the proof of delivery in accordance with A8.

Unless the document referred to in the preceding paragraph is the transport document, the seller must render the buyer, at the latter's request, risk and expense, every assistance in obtaining a transport document for the contract of carriage (for example, a negotiable bill of lading, a non-negotiable sea waybill, an inland waterway document, or a multimodal transport document).

Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

#### A9 Checking - packaging - marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) which are necessary for the purpose of delivering the

#### B9 Inspection of goods

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

goods in accordance with A4.

The seller must provide at his own expense packaging (unless it is usual for the particular trade to ship the goods of the contract description unpacked) which is required for the transport of the goods, to the extent that the circumstances relating to the transport (for example modalities, destination) are made known to the seller before the contract of sale is concluded. Packaging is to be marked appropriately.

#### A10 Other obligations

The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of shipment and/or of origin which the buyer may require for the import of the goods and, where necessary, for their transit through any country.

The seller must provide the buyer, upon request, with the necessary information for procuring insurance.

#### B10 Other obligation

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

## CFR

### COST AND FREIGHT

( ... named port of destination)

“Cost and Freight means that the seller delivers when the goods pass the ship's rail in the port of shipment.

The seller must pay the costs and freight necessary to bring the goods to the named port of destination BUT the risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time of delivery, are transferred from the seller to the buyer.

*The CFR term requires the seller to clear the goods for export.*

This term can be used only for sea and inland waterway transport. If the parties do not intend to deliver the goods across the ship's rail, the CPT term should be used.

**A** THE SELLER'S OBLIGATIONS

**B** THE BUYER'S OBLIGATIONS

<p>A1 Provision of goods in conformity with the contract</p> <p>The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.</p>	<p>B1 Payment of the price</p> <p>The buyer must pay the price as provided in the contract of sale.</p>
<p>A2 Licences, authorisations and formalities</p> <p>The seller must obtain at his own risk and expense any export licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the export of the goods.</p>	<p>B2 Licences, authorisations and formalities</p> <p>The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities for the import of the goods and for their transit through any country.</p>
<p>A3 Contracts of carriage and insurance</p> <p>a) Contract of carriage</p> <p>The seller must contract on usual terms at his own expense for the carriage of the goods to the named port of destination by the usual route in a seagoing vessel (or inland waterway vessel as the case may be) of the type normally used for the transport of goods of the contract description.</p> <p>b) Contract of insurance</p> <p>No obligation.</p>	<p>B3 Contracts of carriage and insurance</p> <p>a) Contract of carriage</p> <p>No obligation.</p> <p>b) Contract of insurance</p> <p>No obligation.</p>
<p>A4 Delivery</p> <p>The seller must deliver the goods on board the vessel at the port of shipment on the date or within the agreed period.</p>	<p>B4 Taking delivery</p> <p>The buyer must accept delivery of the goods when they have been delivered in accordance with A4 and receive them from the carrier at the named port of destination.</p>
<p>A5 Transfer Of risks</p> <p>The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have passed the ship's rail at the port of shipment.</p>	<p>B5 Transfer Of risks</p> <p>The buyer must bear all risks of loss of or damage to the goods from the time they have passed the ship's rail at the port of shipment.</p> <p>The buyer must, should he fail to give notice in accordance with B7, bear all risks of loss of or damage to the goods from the agreed date or the expiry date of the period fixed for shipment provided, however, that the goods that the goods have been duly appropriated to the</p>

contract, that is to say, clearly set aside or otherwise identified as the contract goods.	
<p>A6 Division of costs</p> <p>The seller must, subject to the provisions of B6, pay</p> <ul style="list-style-type: none"> <li>• all costs relating to the goods until such time as they have been delivered in accordance with A4;</li> <li>• 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 which were for the seller's account under the contract of carriage; and, where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export, and for their transit through any country if they were for the seller's account under the contract of carriage.</li> </ul>	<p>B6 Division of costs</p> <p>The buyer must, subject to the provisions of A3 a), pay</p> <ul style="list-style-type: none"> <li>• all costs relating to the goods from the time they have been delivered in accordance with A4; and</li> <li>• all costs and charges relating to the goods whilst 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; and</li> <li>• unloading costs including lighterage and wharfage charges, unless such costs and charges were for the seller's account under the contract of carriage; and</li> <li>• all additional costs incurred if he fails to give notice in accordance with B7, for the goods from the agreed date or the expiry date of the period fixed for shipment, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and</li> <li>• 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, where necessary, for their transit through any country less included within the cost of the contract of damage.</li> </ul>
<p>A7 Notice to the buyer</p> <p>The seller must give the buyer sufficient notice that the goods have been delivered in accordance with A4 as well as any other notice</p>	<p>B7 Notice to the seller</p> <p>The buyer must, whenever he is entitled to determine the time for shipping the goods and/or the port of destination, give the seller</p>

<p>required in order to allow the buyer to take measures which are normally necessary to enable him to take the goods.</p>	<p>sufficient notice thereof.</p>
<p>A8 Proof of delivery, transport document or equivalent electronic message</p> <p>The seller must at his own expense provide the buyer without delay with the usual transport document for the agreed port of destination.</p> <p>This document (for example a negotiable bill of lading, a non-negotiable sea waybill Or an inland waterway document) must cover the contract goods, be dated within the period agreed for shipment, enable the buyer <i>to</i> 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 (the negotiable bill of lading) or by notification to the carrier.</p> <p>When such a transport document is issued in several originals, a full set of originals must be presented <i>to</i> the buyer.</p> <p>Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraphs may be replaced by an equivalent electronic data interchange (EDI) message.</p>	<p>B8 Proof of delivery, transport document or equivalent electronic message</p> <p>The buyer must accept the transport document in accordance with A8 if it is in conformity with the contract.</p>
<p>A9 Checking-packing-marking</p> <p>The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) which are necessary for the purpose of delivering the goods in accordance with A4.</p> <p>The seller must provide at his own expense packaging (unless it is usual for the particular trade to ship the goods of the contract description packed) which is required for the transport of the goods arranged by him. Packaging is to be marked appropriately.</p>	<p>B9 Inspection of goods</p> <p>The buyer must pay the costs of any pre shipment inspection except when such inspection is mandated by the authorities of the country of export.</p>

A10 Other obligations	B10 Other obligations
<p>The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of shipment and/or of origin which the buyer may require for the import of the goods and, where necessary, for their transit through any country.</p> <p>The seller must provide the buyer, upon request, with the necessary information for procuring insurance.</p>	<p>The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic message mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.</p>

## CIF

### COST, INSURANCE AND FREIGHT

#### (... named port of destination)

"Cost, Insurance and Freight" means that the seller delivers when the goods pass the ship's rail in the port of shipment.

The seller must pay the costs and freight necessary to bring the goods to the named port of destination BUT the risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time of delivery, are transferred from the seller to the buyer. However, in CIF the seller also has to procure marine insurance against the buyer's risk of loss of or damage to the goods during the carriage.

Consequently, the seller contracts for insurance and pays the insurance premium. The buyer should note that under the CIF term the seller is required to obligation insurance only on minimum cover<sup>1</sup>. Should the buyer wish to have the protection of greater cover, he would either need to agree as such expressly with the seller or to make his own extra insurance arrangements.

The CIF term requires the seller to clear the goods for export.

This term can be used only for sea and inland waterway transport. If the parties intend to deliver the goods across the ship's rail, the CIP term should be used.

A THE SELLER'S OBLIGATIONS	B THE BUYER'S OBLIGATIONS
<p>A1 Provision of goods In conformity with the contract</p> <p>The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale</p>	<p>B1 Payment of the price</p> <p>The buyer must pay the price as provided in the contract of sale.</p>

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

#### A2 Licences, authorisation and formalities

The seller must obtain at his own risk and expense any export licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the export of the goods.

#### B2 Licences, authorisation and formalities

The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities for the import of the goods and for their transit through any country.

#### A3 Contracts of carriage and insurance

##### a) Contract of carriage

The seller must contract on usual terms at his own expense for the carriage of the goods to the named port of destination by the usual route in a seagoing vessel (or inland waterway vessel as the case may be) of the type normally used for the transport of goods of the contract description.

##### b) Contract of insurance

The seller must obtain at his own expense cargo insurance as agreed in the contract, such as the buyer, or any other person having an insurable interest in the goods, shall be entitled to claim directly from the insurer and provide the buyer with the insurance policy or other evidence of insurance cover.

The insurance shall be contracted with underwriters or an insurance company of good repute and, failing express agreement to the contrary, be in accordance with minimum cover of the Institute Cargo Clauses (Institute of London Underwriters) or any similar set of clauses. The duration of insurance cover shall, be in accordance with B5 and B4. When required by the buyer, the seller shall provide at the buyer's expense war, strikes, riots and civil commotion risk insurances if procurable. The minimum insurance shall, cover the price provided in the contract plus ten per cent (i.e. 110%) and shall be provided in the currency of the contract.

#### B3 Contracts of carriage and insurance

##### a) Contract of carriage

No obligation.

##### b) Contract of insurance

No obligation.

## A4 Delivery

The seller must deliver the goods on board the vessel at the port of shipment on the date or within the agreed period.

## B4 Taking delivery

The buyer must accept delivery of the goods when they have been delivered in accordance with A4 and receive them from the carrier at the port of destination.

## A5 Transfer of risks

The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have passed the ship's rail at the port of shipment.

## B5 Transfer of risks

The buyer must bear all risks of loss of or damage to the goods from the time they have passed the ship's rail at the port of shipment.

The buyer must, should he fail to give notice in accordance with B7, bear all risks of loss of or damage to the goods from the agreed date or the expiry date of the period fixed for shipment provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.

## A6 Division of costs

The seller must, subject to the provisions of B6, pay

- all costs relating to the goods until such time as they have been delivered in accordance with A4; and
- the freight and all other costs resulting from A3 a), including the costs, of loading the goods on board;
- and the costs of insurance resulting from A3 b); and
- any charges for unloading at the agreed port of discharge which were for the seller's account under the contract of carriage; and
- where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export, and for their transit through any country if they were for the seller's account

## B6 Division of costs

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

- all costs relating to the goods from the time they have been delivered in accordance with A4; and
- all costs and charges relating to the goods whilst 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; and
- unloading costs including lighterage and wharfage charges, unless such costs and charges were for the seller's account under the contract of carriage; and
- all additional costs incurred if he fails to give notice in accordance with B7, for the goods from the agreed date or the expiry date of the period fixed for shipment, provided, however, that the



under the contract of carriage.

goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and

- 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, where necessary, for their transit through any country less included within the cost of the contract of carriage.

#### A7 Notice to the buyer

The seller must give the buyer sufficient notice that the goods have been delivered in accordance with A4 as well as any other notice required in order to allow the buyer to take measures which are normally necessary to enable him to take the goods.

#### B7 Notice to the seller

The buyer must, whenever he is entitled to determine the time for shipping the goods and/or the port of destination, give the seller sufficient notice thereof.

#### A8 Proof of delivery, transport document or equivalent electronic message

The seller must, at his own expense, provide the buyer without delay with the usual transport document for the agreed port of destination.

This document (for example a negotiable bill of lading, a non-negotiable sea waybill or an inland waterway 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 (the negotiable bill of lading) or by notification to the carrier.

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

Where the seller and the buyer have agreed to communicate electronically, the document

#### B8 Proof of delivery, transport document or equivalent electronic message

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

referred to in the preceding paragraphs may be replaced by an equivalent electronic data interchange (EDI) message.

#### A9 Checking-packaging-marking

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

The seller must provide at his own expense packaging (unless it is usual for the particular trade to ship the goods of the contract description packed) which is required for the transport of the goods arranged by him. Packaging is to be marked appropriately.

#### B9 Inspection of goods

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

#### A10 Other obligations

The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of shipment and/or of origin which the buyer may require for the import of the goods and, where necessary, for their transit through any country.

The seller must provide the buyer, upon request, with the necessary information for procuring any additional insurance.

#### B10 Other obligations

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

The buyer must provide the seller, upon request, with the necessary information for procuring insurance.

## CPT

### Carriage Paid To

#### (...named place of destination)

"Carriage paid to ..." means that the seller delivers the goods to the carrier nominated by him, but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination. This means that the buyer bears all risks and any other costs occurring *after the goods* have been so delivered.

"Carrier" means any person *who, in a contract of carriage, undertakes to perform or to procure the performance of transport, by rail, road, air, sea, inland waterway or by a combination of such*

modes. If subsequent carriers are used for the carriage to the agreed destination, the risk passes when the goods have been delivered to the first carrier.

The CPT term requires the seller to clear the goods for export.

This term may be used irrespective of the mode of transport including multimodal transport.

## A THE SELLER'S OBLIGATIONS

## B THE BUYER'S OBLIGATIONS

A1 Provision of goods in conformity with the contract

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.

B1 Payment of the price

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

A2 Licences, authorisation and formalities

The seller must obtain at his own risk and expense any export licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the transit of the goods.

B2 Licences, authorisation and formalities

The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities for the import of the goods and for their transit through any country.

A3 Contracts of carriage and insurance

a) Contract of carriage

The seller must contract on usual terms at his own expense for the carriage of the goods to the agreed point at the named place of destination by a usual route and in a customary manner. If a point is not agreed or is not determined by practice, the seller may select the point at the named place of destination which best suits his purpose.

b) Contract of insurance

No obligation.

B3 contracts of carriage and insurance

a) Contract of carriage

No obligation.

b) Contract of insurance

No obligation.

A4 Delivery

The seller must deliver the goods to the carrier contracted in accordance with A3 or, if there are subsequent carriers to the first carrier, for transport to the agreed point at the named place on the date or within the agreed period.

B4 Delivery

The buyer must accept delivery of the goods when they have been delivered in accordance with A4 and receive them from the carrier at the named place.

A5 Transfer of risks

The seller must, subject *to* the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.

B5 Transfer of risks

The buyer must bear all risks of loss of or damage to the goods from the *time* they have been delivered in accordance with A4.

The buyer must, should he fail to give notice in accordance with B7, bear all risks of the goods from the agreed date or the expiry date of the period fixed for delivery provided, however, that the goods have been duly appropriated *to* the contract, that is to say, clearly set aside or otherwise identified as the contract goods.

A6 Division of costs

The seller must, subject to the provisions of B6, pay

- all costs relating to the goods until such time as they have been delivered in accordance with A4 as well as 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 which were for the seller's account under the contract of carriage; and
- where applicable, the costs of customs formalities necessary for export as well as all duties, taxes or other charges payable upon export, and for their transit through any country if they were for the seller's account under the contract of carriage.

B6 Division of costs

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

- all costs relating to the goods from the time they have been delivered in accordance with A4; and
- all costs and charges relating to the goods whilst 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; and
- unloading costs unless such costs and charges were for the seller's account under the contract of carriage; and
- all additional costs incurred if he fails to give notice in accordance with B7, for the goods from the agreed date or the expiry date of the period fixed for dispatch, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and
- 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 for their transit through any country unless included within the cost of the contract of carriage.

A7 Notice to the buyer

The seller must give the buyer sufficient notice that the goods have been delivered in accordance with A4 as well as any other notice required in order to allow the buyer to take measures which are normally necessary to enable him to take the goods.

B7 Notice to the seller

The buyer must, whenever he is entitled to determine the time for dispatching the goods and/or the destination, give the seller sufficient notice thereof.

A8 Proof of delivery, transport document or equivalent electronic message

The seller must provide the buyer at the seller's expense, if customary, with the usual transport document or documents (for example a negotiable bill of lading, a non - negotiable sea waybill, an inland waterway document, an air waybill, a railway consignment note, a road consignment note, or a multimodal transport document) for the transport contracted in accordance with A3.

B8 Proof of delivery, transport document or equivalent electronic message

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

Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

A9 Checking-packaging-marking

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

The seller must provide at his own expense packaging (unless it is usual for the particular trade to send the goods of the contract description unpacked) which is required for the transport of the goods arranged by him. Packaging is to be marked appropriately.

B9 Inspection of goods

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

**A10 Other obligations**

The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of dispatch and/or of origin which the buyer may require for the import of the goods and for their transit through any country.

The seller must provide the buyer, upon request, with the necessary information for procuring insurance.

**B10 Other obligations**

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

**CIP****CARRIAGE AND INSURANCE PAID TO**

( ... named place of destination)

“Carriage and Insurance paid to...” means that the seller delivers the goods to the carrier nominated by him but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination. This means that the buyer bears all risks and any additional costs occurring after the goods have been so delivered. However, in CIP the seller also has to procure insurance against the buyer's risk of loss of or damage to the goods during the carriage.

Consequently, the seller contracts for insurance and pays the insurance premium.

The buyer should note that under the CIP term the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have the protection of greater cover, he would either need to agree as such expressly with the seller or to make his own extra insurance arrangements.

"Carrier" means any person who, in a contract of carriage, undertakes to perform or to procure the performance of transport, by rail, road, air, sea, inland waterway or by a combination of such modes.

If subsequent carriers are used for the carriage to the agreed destination, the risk passes when the goods have been delivered to the first carrier.

The CIP term requires the seller to clear the goods for export.

This term may be used irrespective of the mode of transport including multimodal transport.

**A THE SELLER'S OBLIGATIONS****B THE BUYER'S OBLIGATIONS**

**A1** Provision of goods in Conformity with the contract

**B1** Payment of the price

The buyer must pay the price as provided in the

<p>The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.</p>	<p>contract of sale.</p>
<p>A2 Licences, authorisations and formalities</p> <p>The seller must obtain at his own risk and expense any export licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the export of the goods.</p>	<p>B2 Licences, authorisations and formalities</p> <p>The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities for the import of the goods and for their transit through any country.</p>
<p>A3 Contracts of carriage and insurance</p> <p>a) Contract of carriage</p> <p>The seller must contract on usual terms at his own expense for the carriage of the goods to the agreed point at the named place of destination by a usual route and in a customary manner. If a point is not agreed or is not determined by practice, the seller may select the point at the named place of destination which best suits his purpose.</p> <p>b) Contract of insurance</p> <p>The seller must obtain at his own expense cargo insurance as agreed in the contract, such that the buyer, or any other person having an insurable interest in the goods, shall be entitled to claim directly from the insurer and provide the buyer with the insurance policy or other evidence of insurance cover.</p> <p>The insurance shall be contracted with underwriters or an insurance company of good repute and, failing express agreement to the contrary, he in accordance with minimum cover of the Institute Cargo Clauses (Institute of London Underwriters) or any similar set of clauses. The duration of insurance cover shall be in accordance with B5 and B4. When required by the buyer, the seller shall provide, at the buyer's expense war, strikes, riots and</p>	<p>B3 Contracts of carriage and insurance</p> <p>a) Contract of carriage</p> <p>NO obligation</p> <p>h) Contract of insurance</p> <p>No obligation</p>

civil commotion risk insurances if procurable.

The minimum insurance shall cover the price provided in the contract plus ten per cent (i.e.110% ) and shall be provided in the currency of the contract.

#### A4 Delivery

The seller must deliver the goods to the carrier contracted in accordance with A3 or, if there are subsequent carriers to the first carrier, for transport to the agreed point at the named place on the date or within the agreed period.

#### B4 Taking delivery

The buyer must accept delivery, of the goods when they have been delivered in accordance with A4 and receive them from the carrier at the named place.

#### A5 Transfer of risks

The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.

#### B5 Transfer of risks

The buyer must bear all risks of loss of or damage to the goods from the time they have been delivered in accordance with A4.

The buyer must, should he fail to give notice in accordance with B7, bear all risks of the goods from the agreed date or the expiry date of the period fixed for delivery .Provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.

#### A6 Division of costs

The seller must, subject to the provisions of B6, pay

- all costs relating to the goods until such time as they have been delivered in accordance with A4 as well as 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 which were for the seller's account under the contract of carriage; and
- the costs of insurance resulting from A3 b) ; and
- where applicable<sup>6</sup>, the costs of customs formalities necessary for export as well as all duties, taxes or

#### B6 Division of costs

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

- all costs relating to the goods from the time they have been delivered in accordance with A4; and
- all costs and charges relating to the goods whilst 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; and
- unloading costs unless such costs and charges were for the seller's account under the contract of carriage; and
- all additional costs incurred if he fails to give notice in accordance with B7,



other charges payable upon export, and for their transit through any country if they were for the seller's account under the contract of carriage.

for the goods from the agreed date or the expiry date of the period fixed for dispatch, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and

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

#### A7 Notice to the buyer

The seller must give the buyer sufficient notice that the goods have been delivered in accordance with A4 as well as any other notice re~ in order to allow the buyer to take measures which are normally necessary to enable him to take the goods.

#### B7 Notice to the seller

The buyer must, whenever he is entitled to determine the the time for dispatching the goods and/or the destination, give the seller sufficient notice thereof.

#### A8 Proof of delivery, transport document or equivalent electronic message

The seller must provide the buyer at the seller's expense, if customary, with the usual transport document or documents (for example a negotiable bill of lading, a non-negotiable sea waybill, an inland waterway document, an air waybill, a railway consignment note, a road consignment note, or a multimodal transport document) for the transport contracted in accordance with A3.

Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

#### B8 Proof of delivey, transport document or equivalent electronic message

The buyer must accept the transport document in accordance with 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,

#### B9 Inspection of goods

The buyer must pay the costs of any pre - shipment inspection except when such

measuring, weighing, counting ) which are necessary for the purpose of delivering the goods in accordance with A4.

The seller must provide at his own expense packaging (unless it is usual for the particular trade to send the goods of the contract description unpacked) which is required for the transport of the good Packaging is to be marked appropriately.

inspection is mandated by the authorities of the country of export.

#### A10 Other obligations

The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of dispatch and/or of origin which the buyer may require for the import of the goods and for their transit through any country.

The seller must provide the buyer, upon request, with the necessary information for procuring any additional insurance.

#### B10 Other obligation

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic message mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

The buyer must provide the seller, upon request, with the necessary information for procuring insurance.

## DAF

### DELIVERED AT FRONTIER

(... named place)

"Delivered at Frontier" means that the seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport not unloaded, cleared for export, but not cleared for import at the named point and place at the frontier, but before the customs border of the adjoining country.

The term "frontier" may be used for any frontier including that of the country of export, Therefore, it is of vital importance that the frontier in question be defined precisely by always naming the point and place in the term.

However, if the parties wish the seller to be responsible for the unloading of the goods from the arriving means of transport and to bear the risks and costs of unloading, this should be made clear by adding explicit wording to this effect in the contract of sale .

This term may be used irrespective of the mode of transport when goods are to be delivered at a land frontier. When delivery is to take place in the port of destination, on board a vessel or on the quay (wharf), the DES or DEQ terms should be used.

**A THE SELLER'S OBLIGATIONS****B THE BUYER'S OBLIGATIONS**

A1 provision of goods in conformity with the contract

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.

B1 Payment of the price

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

A2 Licences, authorisations and formalities

The seller must obtain at his own risk and expense any export licence or other official authorisation or other document necessary for placing the goods at the buyer's disposal.

The seller must carry out, where applicable, all customs formalities necessary for the export of the goods to the named place of delivery at the frontier and for their transit through any country.

B2 Licences, authorisations and formalities

The buyer must obtain at his own risk and expense any import licence or other official authorisation or other documents and carry out, where applicable, all customs formalities necessary for the import of the good and for their subsequent transport.

A3 Contracts of carriage and Insurance

a) Contract of carriage

i) The seller must contract at his own expense for the carriage of the goods to the named point, if any, at the place of delivery at the frontier. If a point at the named place of delivery at the frontier is not agreed or is not determined by practice, the seller may select the point at the named place of delivery which best suits his purpose.

ii) However, if requested by the buyer, the seller may agree to contract on usual terms at the buyer's risk and expense for the on-going carriage of the goods beyond the named place at the frontier to the final destination in the country of import named by the buyer. The seller may decline to make the contract and, if he does, shall promptly notify the buyer accordingly.

b) Contract of insurance

B3 Contracts of carriage and Insurance

a) Contract of carriage

No obligation.

b) Contract of insurance

No obligation.

No obligation.

A4 Delivery

The seller must place the goods at the disposal of the buyer on the arriving means of transport not unloaded at the named place of delivery at the frontier on the date or within the agreed period.

B4 Taking delivery

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

A5 Transfer of risks

The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.

B5 Transfer of risks

The buyer must bear all risks of loss of or damage to the goods from the time they have been delivered in accordance with A4.

A6 Division of costs

The seller must, subject to the provision of B6, pay

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

B6 Division of costs

The buyer must pay

- all costs relating to the goods from the time they have been delivered in accordance with A4 including the expenses of unloading necessary to take delivery of the goods from the arriving means of transport at the named place of delivery at the frontier; and
- all additional costs incurred if he fails to take delivery of the goods when they have been delivered in accordance with A4, or to give notice in accordance with B7, provided, however, that the goods have been appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and

where applicable, the cost of customs formalities as well as all duties, taxes and other charges payable upon import of the goods and for their subsequent transport.

A7 Notice to the buyer

**The seller must give the buyer sufficient notice of the dispatch of the goods to the named place at the frontier as well as any**

B7 Notice to the seller

The buyer must, whenever he is entitled to determine the time within an agreed period and/or the point of taking delivery at the named

<p><b>other notice required in order to allow the buyer to take measures which are normally necessary to enable him to take delivery of the goods.</b></p>	<p>place, give the seller sufficient notice thereof.</p>
<p>A8 Proof of delivery, transport document or equivalent electronic message</p> <p>i) The seller must provide the buyer at the seller's expense with the usual document or other evidence of the delivery of the goods at the named place at the frontier in accordance with A3 a) i).</p> <p>ii) The seller must, should the parties agree on on-going carriage beyond the frontier in accordance with A3 a) ii), provide the buyer at the latter's request, risk and expense, with the through document of transport normally obtained in the country of dispatch covering on usual terms the transport of the goods from the point of dispatch in that country to the place of final destination in the country of import named by the buyer.</p> <p>Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.</p>	<p>B8 Proof of delivery, transport document or equivalent electronic message</p> <p>The buyer must accept the transport document and/or other evidence of delivery in accordance with A8.</p>
<p><b>A9 Checking - packaging - marking</b></p> <p>The Seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, <b>and counting</b>) which are necessary for the purpose of delivering the goods in accordance with A4.</p> <p>The seller must provide at his own expense packaging (unless it is agreed or usual for the particular trade to deliver the goods of the contract description unpacked) which is required for the delivery of the goods at the frontier and for the subsequent transport to the extent that the circumstances (for example modalities, destination) are made known to the seller before the contract of sale is concluded.</p>	<p><b>B9 Inspection of goods</b></p> <p>The buyer must pay the costs of any pre-shipment inspection except when such inspection is mandated by the authorities of the country of export.</p>

Packaging is to be marked appropriately.

#### A10 Other obligations

The seller must render the buyer at the **latter's** request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of dispatch and/or origin which the buyer may require for the import of the goods and, where necessary, for their transit through any country.

The seller must provide the buyer, upon request, with the necessary information for procuring insurance.

#### B10 Other obligations

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

If necessary, according to A3 a) ii), the buyer must provide the seller at his request and the buyer's risk and expense with the exchange control authorisation, permits, other documents or certified copies thereof, or with the address of the final destination of the goods in the country of import for the purpose of obtaining the through document of transport or any other document contemplated in A8 ii).

## DES

### DELIVERED EX SHIP

(... named port of destination)

"Delivered Ex Ship" means that the seller delivers when the goods are placed at the disposal of the buyer on board the ship not cleared for import at named port of destination. The seller has to bear all the costs and risks involved in bringing the goods to the named port of destination before discharging. If the parties wish the seller to bear the costs and risks of discharging the goods, then the DEQ term should be used.

This term can be used only when the goods are to be delivered by sea or inland waterway or multimodal transport on a vessel in the port of destination.

#### A THE SELLER'S OBLIGATIONS

##### A1 Provision of goods in conformity with the contract

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.

##### A2 Licences, authorisations and formalities

#### B THE BUYER'S OBLIGATIONS

##### B1 Payment of the price

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

##### B2 Licences, authorisations and formalities

<p>The seller must obtain at his own risk and expense any export licence or other official authorisation or other documents and carry out, where applicable, all customs formalities necessary for the export of the goods and for their transit through any country.</p>	<p>The buyer must obtain at his own risk and expense any import licence or other official authorisation and carry out, where applicable, all customs formalities necessary for the import of the goods.</p>
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#### A3 Contracts of carriage and insurance

##### a) Contract of carriage

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

##### b) Contract of insurance

No obligation.

#### B3 Contracts of carriage and insurance

##### a) Contract of carriage

No obligation

##### b) Contract of insurance

No obligation

#### A4 Delivery

The seller must place the goods at the disposal of the buyer on board the vessel at the unloading point referred to in A3 a), in the named port of destination on the date or within the agreed period, in such a way as to enable them to be removed from the vessel by unloading equipment appropriate to the nature of the goods.

#### B4 Taking delivery

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

#### A5 Transfer of risks

The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.

#### B5 Transfer of risks

The buyer must bear all risks of loss of or damage to the goods from the time they have been delivered in accordance with A4.

The buyer must, should he fail to give notice in accordance with B7, 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, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.

#### A6 Division of costs

#### B6 Division of costs

<p>The seller must, subject to the provisions of B6, pay</p> <ul style="list-style-type: none"> <li>• In addition to costs resulting from A3 a) , all costs relating to the goods until such time as they have been delivered in accordance with A4; and</li> <li>• where applicable, the costs of customs formalities necessary for export as well as all duties, taxes or other charges payable upon export of the goods and for their transit through any country prior to delivery in accordance with A4.</li> </ul>	<p>The buyer must pay</p> <ul style="list-style-type: none"> <li>• all costs relating to the goods from the time they have been delivered in accordance with A4, including the expenses of discharge operations necessary to take delivery of the goods from the vessel; and</li> <li>• all additional costs incurred if he fails to take delivery of the goods when they have been placed at his disposal in accordance with A4, or to give notice in accordance with B7, provided, however, that the goods have been appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.</li> <li>• where applicable, the costs of customs formalities as well as all duties, taxes and other charges payable upon import of the goods.</li> </ul>
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<p>A7 Notice to the buyer</p> <p>The seller must give the buyer sufficient notice of the estimated time of arrival of the nominated vessel in accordance with A4 as well as any other notice required in order to allow the buyer to take measures which are normally necessary to enable him to take delivery of the goods.</p>	<p>B7 Notice to the seller</p> <p>The buyer must, whenever he is entitled to determine the time within an agreed period and/or the point of taking delivery in the named port of destination, give the seller sufficient notice thereof.</p>
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<p>A8 Proof of delivery, transport document or equivalent electronic message</p> <p>The seller must provide the buyer at the seller's expense with the delivery order and/or the usual transport document (for example a negotiable bill of lading, a non - negotiable sea waybill, an inland waterway document, or a multimodal transport document) to enable the buyer to claim the goods from the carrier at the port of destination.</p> <p>Where the seller and the buyer have agreed to</p>	<p>B8 Proof of delivery, transport document or equivalent electronic message</p> <p>The buyer must accept the delivery order or the transport document in accordance with A8.</p>
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communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

#### A9 Checking-packaging-marking

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

The seller must provide at his own expense packaging (unless it is usual for the particular trade to deliver the goods of the contract description unpacked), which is required for the delivery of the goods. Packaging is to be marked appropriately.

#### B9 Inspection of goods

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

#### A10 Other obligations

The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transported in the country of dispatch and/or of origin which the buyer may require for the import of the goods.

The seller must provide the buyer, upon request, with the necessary information for procuring

#### B10 Other obligations

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

## DEQ

### **DELIVERED EX QUAY**

#### **(... named port of destination)**

“Delivered Ex Quay” means that the seller delivers when the pods are placed at the disposal of the buyer not cleared for import on the quay (wharf) at the named port of destination. The seller has to bear costs and risks involved in bringing the goods to the named port of destination and discharging the goods on the quay (wharf). The DEQ term requires the buyer to clear the goods for and to pay for all formalities, duties, taxes and other charges upon import.

**THIS IS A REVERSAL FROM PREVIOUS INCOTERMS VERSIONS WHICH REQUIRED THE SELLER TO ARRANGE FOR IMPORT CLEARANCE.**

If the parties wish to include in the seller's obligations all or part of the costs payable upon import of the goods, this should be made clear by adding explicit wording to this effect in the contract of sale.

This term can be used only when the goods are to be delivered by sea or inland waterway or multimodal transport on discharging from a vessel onto the quay (wharf) in the port of destination. However if the parties wish to include in the seller's obligations the risks and costs of the handling of the goods from the quay to another place (warehouse, terminal, transport station, etc.) in or outside the port, the DDU or DDP terms should be used.

A THE SELLER'S OBLIGATIONS	B THE BUYER'S OBLIGATIONS
<p>A1 provision of goods in conformity with the contract</p> <p>The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.</p>	<p>B1 Payment of price</p> <p>The buyer must pay the price as Provided in the contract of sale.</p>
<p>A2 Licences, authorisations and formalities</p> <p>The seller Must obtain at his own risk and expense any export licence or other official authorisation or other documents and carry out, where applicable, all customs formalities for the export of <b>goods, and</b> for their transit through any country.</p>	<p>B2 Licences,authorisations and formalities</p> <p>The buyer must obtain at his own risk and expense any import licence or official authorisation or other documents and carry out, where applicable, all customs formalities necessary for the import of the goods.</p>
<p>A3 Contracts of carriage and insurance</p> <p>a) Contract of carriage</p> <p>The seller must contract at his own expense for the carriage of the goods to the named quay (wharf) at the named port of destination. if a specific quay (wharf) is not agreed or is not determined by practice, the seller may select the quay (wharf) at the named port of destination which best suits his purpose.</p> <p>b) Contract of insurance</p> <p>No obligation.</p>	<p>B3 Contracts of carriage and insurance</p> <p>a) Contracts of carriage</p> <p>No obligation.</p> <p>b) Contract of insurance</p> <p>No obligation.</p>
<p>A4 Delivery</p> <p>The seller must place the goods at the disposal of the buyer on the quay (wharf) referred to in</p>	<p>B4 Taking delivery</p> <p>The buyer must take delivery of the goods when they have been delivered in accordance</p>

A3 a), on the date or within the agreed period	with A4.
<p>A5 Transfer of risks</p> <p>The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been <b>delivered in accordance with A4.</b></p>	<p>B5 Transfer of risks</p> <p>The buyer must bear all risks of loss of or damage to the goods from the time they have been delivered in accordance with A4.</p> <p>The buyer must, should he fail to give notice in accordance with B7, 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, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.</p>
<p>A6 Division of costs</p> <p>The seller must, subject to the provisions of B6, pay</p> <ul style="list-style-type: none"> <li>• In addition to costs resulting from A3 a), all costs relating to the goods until such time as they are delivered on the quay(wharf) in accordance with A4; and</li> <li>• Where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export of the goods and for their transit through any country prior to delivery.</li> </ul>	<p>B6 Division of costs</p> <p>The buyer must pay</p> <ul style="list-style-type: none"> <li>• all costs relating to the goods from the time they have been delivered in accordance with A4, including any costs of handling the goods in the Port for subsequent transport or storage in warehouse or terminal; and</li> <li>• all additional costs measured if he fails to take delivery of the goods when they have been placed at his disposal in accordance with A4, or to give notice in accordance with B7, provided, however, that the goods have been appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and</li> <li>• where applicable, the cost of customs formalities as well as all duties, taxes and other charges payable upon import of the goods and for their subsequent transport.</li> </ul>
<p>A7 Notice to the buyer</p> <p>The seller must give the buyer sufficient notice of the estimated time of arrival of the</p>	<p>B7 Notice to the seller</p> <p>The buyer must, whenever he is entitled to determine the time within an agreed period</p>

<p>nominated vessel in accordance with A4, as well as any other notice required in order to allow the buyer to take measures which are normally necessary to enable him to take delivery of the goods.</p>	<p>and/or the point of taking delivery in the named port of destination, give the seller sufficient notice thereof.</p>
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A8 Transport document or equivalent electronic message

The seller must provide the buyer at the seller's expense with the delivery order and/or the usual transport document (for example a negotiable bill of lading, a non-negotiable sea waybill, an inland waterway document or a multimodal transport document) to enable him to take the goods and remove them from the quay (wharf).

Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

B8 Proof of delivery, transport document or equivalent electronic message

The buyer must accept the delivery order or transport document in accordance with A8.

A9 Checking-packaging-marking

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

The seller must provide at his own expense packaging (unless it is usual for the particular trade to deliver the goods of the contract description unpacked), which is required for the delivery of the goods. Packaging is to be marked appropriately.

B9 Inspection of goods

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

A10 Other obligations

The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages (other than those mentioned in A8) issued or transmitted in the country of dispatch and/or origin which the buyer may require for the import of the goods.

The seller must provide the buyer, upon request,

B10 Other obligation

The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.

with the necessary information for procuring insurance.

## DDU

### DELIVERED DUTY UNPAID

( ... named place of destination)

“Delivered duty unpaid” means that the seller delivers the goods to the buyer, not cleared for import, and not unloaded from any arriving means of transport at the named place of destination. The seller has to bear the costs and risks involved in bringing the goods thereto, other than, where applicable, any “duty” (Which term includes the responsibility for and the risks of the carrying out of customs formalities, and the payment of formalities, custom duties, taxes and other charges) for import in the country of destination. Such “duty” has to be borne by the buyer as well as any costs and risks caused by his failure to clear the goods for import in time.

However, if the parties wish the seller to carry out custom formalities and bear the costs and risks resulting therefrom as well as some of the costs payable upon import of the goods, this should be made clear by adding explicit wording to this effect in the contract of sale.

This term may be used irrespective of the mode of transport but when delivery is to take place in the port of destination on board the vessel or on the quay (wharf), the DES or DEQ term should be used.

#### A THE SELLER'S OBLIGATIONS

#### B THE BUYER'S OBLIGATIONS

A1 Provision of the goods in conformity with the contract

The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the Contract of sale and any other evidence of conformity which may be required by the contract.

B1 Payment of the price

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

A2 Licences, authorisations and formalities

The seller must obtain at his own risk and expense any export licence and other official authorisation or other documents and carry out, where applicable, all customs formalities necessary for the export of the goods and for their transit through any country.

B2 Licences, authorisations and formalities

The buyer must obtain at his own risk and expense any import licence or other official authorisation or other documents and carry out, where applicable, all customs formalities necessary for the import of the goods.

A3 Contracts of carriage and insurance

a) Contract of carriage

B3 Contracts of carriage and insurance

a) Contract of carriage

<p>The seller must contract at his own expense for the carriage of the goods to 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 which best suits his purpose.</p> <p>b) Contract of insurance</p> <p>No obligation.</p>	<p>No obligation.</p> <p>b) Contract of insurance</p> <p>No obligation.</p>
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<p><b>A4 Delivery</b></p> <p>The seller must place the goods at the disposal of the buyer, or at that of another person named by the buyer, on any arriving means of transport not unloaded, at the named place of destination on the date or within the period agreed for delivery.</p>	<p><b>B4 Taking delivery</b></p> <p>The buyer must take delivery of the goods when they have been delivered in accordance with A4.</p>
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<p><b>A5 Transfer of risks</b></p> <p>The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.</p>	<p><b>B5 Transfer of risks</b></p> <p>The buyer must bear all risks of loss of or damage to the goods from the time they have been delivered in accordance with A4.</p> <p>The buyer must, should he fail to fulfill his obligations in accordance with B2, bear all additional risks of loss of or damage to the goods incurred thereby.</p> <p>The buyer must, should he fail to give notice in accordance with B7, bear all risks of loss of or damage to the goods from the agreed date or the Wiry date of the agreed period for delivery provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.</p>
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<p><b>A6 Division of costs</b></p> <p>The seller must, subject to the provisions of B6, pay</p> <ul style="list-style-type: none"> <li>• in addition to costs resulting from A3 a) , all costs relating to the goods until such time as they have been delivered in accordance with A4; and</li> </ul>	<p><b>B6 Division of costs</b></p> <p>The buyer must pay</p> <ul style="list-style-type: none"> <li>• All costs relating to the goods from the time they have been delivered in accordance with A4;and</li> <li>• all additional costs incurred if he fails to fulfill his obligations in accordance</li> </ul>
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- where applicable, the costs of customs formalities necessary for export as well as all duties, taxes and other charges payable upon export and for their transit through any country prior to delivery in accordance with A4.

with B2, or to give notice in accordance with B7, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods; and

- where applicable (refer to Introduction paragraph 14), the costs of customs formalities as well as all duties, taxes and other charges payable upon import of the goods.

#### A7 Notice to the buyer

The seller must give the buyer sufficient notice of the dispatch of the goods as well as any other notice required in order to allow the buyer to allow the buyer to take measures which are normally necessary to enable him to take delivery of the goods

#### B7 Notice to the seller

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

#### A8 Proof of delivery, transport document or equivalent electronic message

The seller must provide the buyer at the seller's expense the delivery order and/or the usual transport document (for example a negotiable bill of lading, a non-negotiable sea waybill, an inland waterway document, an air waybill, an inland waterway document, an air waybill, a railway consignment note, a road consignment note, or a multimodal transport document) which the buyer may require to take delivery of the goods in accordance with A4/B4.

Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

#### B8 Proof of delivery, transport document or equivalent electronic message

The buyer must accept the appropriate delivery order or transport document in accordance with A8.

#### A9 Checking-packaging-marking

The seller must pay the costs of those checking operations (such as checking quality, measuring, weighing, counting) which are

#### B9 Inspection of goods

The buyer must pay the costs of any pre-shipment inspection except when such inspection is mandated by the authorities the

<p>necessary for the purpose of delivering the goods in accordance with A4.</p> <p>The seller must provide at his own expense packaging (unless it is usual for the particular trade to deliver the goods of the contract description unpacked) which is required for the delivery of the goods. Packaging is to be marked appropriately.</p>	<p>authorities of the country of export.</p>
<p>A10 other obligations</p> <p>The seller must render the buyer at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic message (other than those mentioned in A8) issued or transmitted in the country of dispatch and/or of origin which the buyer may require for the import of the goods.</p> <p>The seller must provide the buyer, upon request, with the necessary information for procuring insurance.</p>	<p>B10 Other obligations</p> <p>The buyer must pay all costs and charges incurred in obtaining the documents or equivalent electronic messages mentioned in A10 and reimburse those incurred by the seller in rendering his assistance in accordance therewith.</p>

## DDP

### DELIVERED DUTY PAID

#### (... named place of destination)

"Delivered duty paid" means that the seller delivers the goods to the buyer, for import, and not unloaded from any arriving means of transport at the named place of destination. The seller has to bear all the costs and risks involved bringing the goods thereto including, where applicable, any "duty" (which term includes the responsibility for and the risk of the carrying out of customs formalities and the payment of formalities, customs duties, taxes and other charges) for import in the country of destination.

Whilst the EXW term represents the minimum obligation for the seller, DDP represents the maximum obligation.

This term should not be used if the seller is unable directly or indirectly to obtain the import licence.

However, if the parties wish to exclude from the seller's obligations some of the costs payable upon import of the goods (such as value-added tax : VAT), this should be made clear by adding explicit wording to this effect in the contract of sale.

If the parties wish the buyer to bear all risks and costs of the import, the DDU term should be used.



This term may be used irrespective of the mode of transport but when delivery is to take place in the port of destination on board the vessel or on the quay (wharf), the DES or DEQ terms should be used.

<b>A THE SELLER'S OBLIGATIONS</b>	<b>B THE BUYER'S OBLIGATIONS</b>
<p>A1 Provision of the goods in conformity with the contract</p> <p>The seller must provide the goods and the commercial invoice, or its equivalent electronic message, in conformity with the contract of sale and any other evidence of conformity which may be required by the contract.</p>	<p>B1 Payment of the price</p> <p>The buyer must pay the price as provided in the Contract of sale.</p>
<p>A2 Licences, authorisations and formalities</p> <p>The seller must obtain at his own risk and expense any export and import licence and other official authorisation or other documents and carry out, where applicable, all customs formalities necessary for the export of the goods, for their transit through any country and for their import.</p>	<p>B2 Licences, authorisations and formalities</p> <p>The buyer must render the seller at the latter's request, risk and expense, every assistance in obtaining, where applicable<sup>4</sup>, any import licence or other official authorisation necessary for the import of the goods.</p>
<p>A3 Contracts of carriage and insurance</p> <p>a) Contract of carriage</p> <p>The seller must contract at his own expense for the carriage of the goods to 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 which best suits his purpose.</p> <p>b) Contract of insurance</p> <p>No obligation.</p>	<p>B3 Contracts of carriage and insurance</p> <p>a) Contract of carriage</p> <p>No obligation</p> <p>b) Contract of insurance</p> <p>No obligation.</p>
<p>A4 Delivery</p> <p>The seller must place the goods at the disposal of the buyer, or at that of another person named by the buyer, on any arriving means of transport not unloaded at the named place of destination on the date or within the period agreed for delivery.</p>	<p>B4 Taking delivery</p> <p>The buyer must take delivery of the goods when they have been delivered in accordance with A4.</p>
<p>A5 Transfer of risks</p>	<p>B5 Transfer of risks</p>

<p>The seller must, subject to the provisions of B5, bear all risks of loss of or damage to the goods until such time as they have been delivered in accordance with A4.</p>	<p>The buyer must bear all risks of loss of or damage to the goods from the time they have been delivered in accordance with A4.</p> <p>The buyer must, should he fail to fulfill his obligations in accordance with B2, bear all additional risks of loss of or damage to the goods incurred thereby.</p> <p>The buyer must, should he fail to give notice in accordance with B7, 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, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.</p>
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## A6 Division of Costs

The seller must, subject to the provisions of B6, pay

in addition to costs resulting from A3 a), all costs relating to the goods until such time as they have been delivered in accordance with A4; and

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 for their transit through any country prior to delivery in accordance with A4.

## B6 Division of costs

The buyer must pay

- all costs relating to the goods from the time they have been delivered in accordance with A4; and
- all additional costs incurred if he fails to fulfill his obligations in accordance with B2, or to give notice in accordance with B7, provided, however, that the goods have been duly appropriated to the contract, that is to say, clearly set aside or otherwise identified as the contract goods.

## A7 Notice to the buyer

The seller must give the buyer sufficient notice of the dispatch of the goods as well as any other notice required in order to allow the buyer to take measures which are normally necessary to enable him to take delivery of the goods.

## B7 Notice to the seller

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

## A8 Proof of delivery, transport document or equivalent electronic message

The seller must provide the buyer at the seller's expense with the delivery order and/or the usual transport document (for example a negotiable

## B8 Proof of delivery, transport document or equivalent electronic message

The buyer must accept the appropriate delivery order or transport document in accordance with A8.

bill of lading, a non-negotiable sea waybill, an inland waterway document, an air waybill, a railway consignment note, a road consignment note, or a multimodal transport document) which the buyer may require to take delivery of the goods in accordance with A4/B4.

Where the seller and the buyer have agreed to communicate electronically, the document referred to in the preceding paragraph may be replaced by an equivalent electronic data interchange (EDI) message.

#### A9 Checking-packing-marking

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

The seller must provide at his own expense packaging (unless it is usual for the particular trade to deliver the goods of the contract description unpacked) which is required for the delivery of the goods. Packaging is to be marked appropriately.

#### A10 Other obligation

The seller must pay all costs and charges incurred in obtaining the documents or equivalent electronic message mentioned in B10 and reimburse those incurred by the buyer in rendering his assistance herewith.

The seller must provide the buyer, upon request, with the necessary information for procuring insurance.

#### B9 Inspection of goods

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

#### B10 Other obligation

The buyer must render the seller, at the latter's request, risk and expense, every assistance in obtaining any documents or equivalent electronic messages issued or transmitted in the country of import which the seller may require for the purpose of making the goods available to the buyer in accordance therewith.