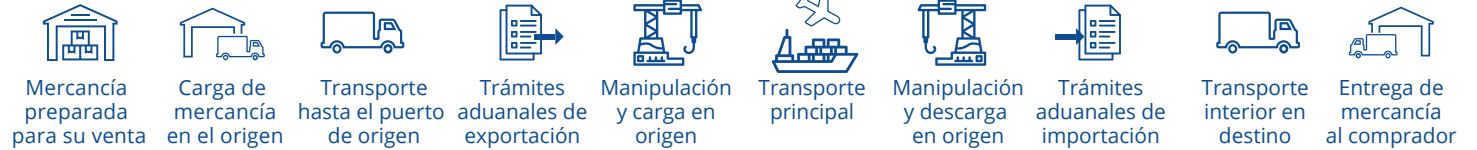


INCOTERMS *(International Commercial Terms)*



INCOTERM	DESCRIPTION	COSTS	RISKS	INSURANCE
EXW	EXS WORKS	Buyer	Buyer	Buyer
FCA	FREE CARRIER	Seller	Buyer	Buyer
CPT	CARRIAGE PAID TO	Seller	Buyer	Buyer
CIP	CARRIAGE AND INSURANCE PAID TO	Seller	Buyer	Buyer
DAT	DELIVERED AT TERMINAL	Seller	Buyer	Buyer
DAP	DELIVERED AT PLACE	Seller	Buyer	Buyer
DDP	DELIVERED DUTY PAID	Seller	Seller	Seller
FAS	FREE ALONGSIDE SHIP	Seller	Buyer	Buyer
FOB	FREE ON BOARD	Seller	Buyer	Buyer
CFR	COST AND FREIGHT	Seller	Buyer	Buyer
CIF	COST, INSURANCE AND FREIGHT	Seller	Buyer	Buyer

■ Seller (exporter)
 ■ Buyer (importer)
 ■ Multimodal Transportation
 ■ Maritime and river Transport

INCOTERMS *(International Commercial Terms)*

Incoterms 2010 ordenados de menor a mayor coste y responsabilidad para el vendedor (exportador)

	Modalidad transporte	Embalaje	Carga al camión o contenedor	Transporte interior origen	Formalidades aduaneras exportación	Costes manipulación terminal origen	Transporte principal internacional	Seguros	Costes manipulación terminal destino	Transporte interior destino	Formalidades aduaneras importación (aranceles e impuestos)	Descarga
EXW	P	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FCA	P	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FAS	FM	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FOB	FM	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CFR	FM	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CIF	FM	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CPT	P	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CIP	P	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAT	P	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DAP	P	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DDP	P	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

P = Polivalente (incluye contenedor multimodal)

FM = Fletamento Marítimo (Excluye contenedor multimodal)

= Vendedor

= Comprador

= Coste para el vendedor y resgo para el comprador

= Depende del lugar de entrega pactado (FCA Terminal ; FCA Fábrica)