

Incoterms® 2010

Matriz de Responsabilidades
Obrigações do Importador (Buyer)
e Exportador (Seller)

		Export Packing	Loading at Point of Origin	Inland Freight in Export Country	Export Terminal Charges	Export Clearance	Forwarder Fees	Ocean/Air Freight	Import Terminal Charges	Customs Clearance	Customs Duties	Delivery Charges to Final Destination	
"E" Departure	EXW (Named Place) Ex-works	Seller		Buyer									Named Place
	FCA (Named Place) Free Carrier	Seller				Buyer							Carrier at Named Place
"F" Main Carriage Unpaid	FAS (Port of Shipment) Free Alongside Ship	Sea/Inland Waterway			Seller		Buyer						Alongside Vessel Port of Shipment
	FOB (Port of Shipment) Free On Board	Sea/Inland Waterway			Seller		Buyer						On Board Vessel Port of Shipment
	CFR (Port of Dest.) Cost & Freight	Sea/Inland Waterway				Seller		Buyer					On Board Vessel Port of Shipment
"C" Main Carriage Paid	CIF (Port of Dest.) Cost of Insurance & Freight	Sea/Inland Waterway				Seller		Buyer					On Board Vessel Port of Shipment
	CPT (Place of Dest.) Carriage Paid To	Seller						Buyer					Carrier at Named Place
	CIP (Place of Dest.) Carriage & Insurance Paid To	Seller						Buyer					Carrier at Named Place
	DAT (Place of Dest.) Delivered at Terminal	Seller								Buyer		Arrival Terminal Place of Dest.	
"D" Arrival	DAP (Place of Dest.) Delivered at Place	Seller							Buyer		Seller		Place of Dest.
	DDP (Place of Dest.) Delivered Duty Paid	Seller											Place of Dest.

Delivery: Where Risk of Loss Generally Passes

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