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| ***SWICOFIL_NEU*** | |  | *1.7/1*  ***PASSION FOR*** *SUCCESS* |
|  | *Swicofil AG*  *CH-6021 Emmenbrücke* | | |

**Incoterms 2010 - Which ones are possible?**

**Term English Deutsch Means of transport**

**EXW** ex works ab Werk truck/rail/boat/air

**FCA** free carrier (destination) frei Frachtführer truck/rail/boat/air

**FAS** free alongside ship frei Längsseite Schiff maritime only

**FOB** free on board(embark.port) frei an Bord maritime only

**CFR** cost and freight(destin.port) Kosten und Fracht maritime only

**CIF** cost, insurance, freight Kosten, Versicherung, Fracht maritime only  
 (agreed port of destination)

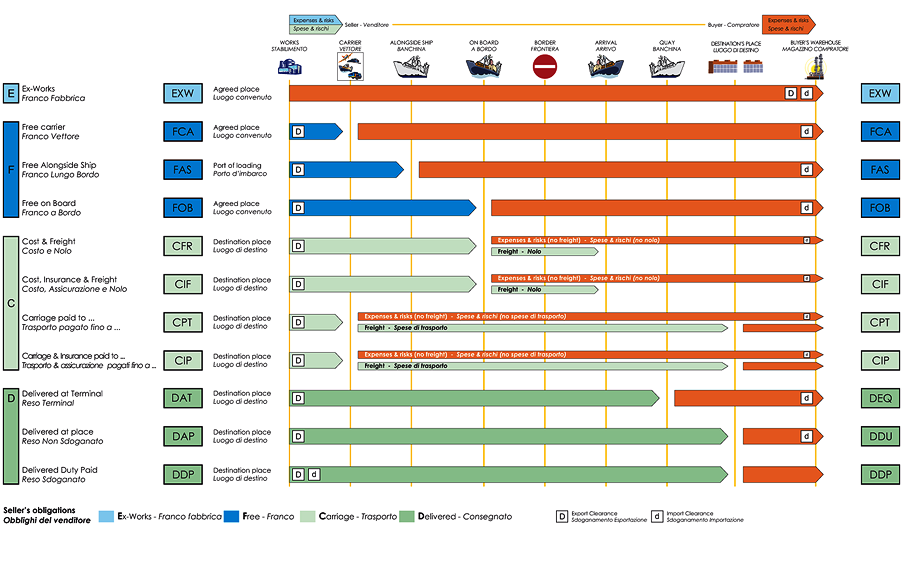
**CPT** carriage paid to (destination) frachtfrei truck/rail/boat/air

**CIP** carriage+insurance paid to frachtfrei und versichert truck/rail/boat/air

**DAP** delivered at place geliefert benannter Ort truck/rail/boat/air

**DAT** delivered at terminal geliefert Terminal truck/rail/boat/air

**DDP** delivered duty paid geliefert verzollt truck/rail/boat/air



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| ***SWICOFIL_NEU*** | |  | *1.7/1*  ***PASSION FOR*** *SUCCESS* |
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## Allocations of costs to buyer/seller according to Incoterms 2010

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Incoterm 2010** | **Export customs declaration** | **Carriage to port  of export** | **Unloading of truck  in port of export** | **Loading on vessel/ airplane in port of export** | **Carriage (Sea/Air) to port of import** | **Insurance** | **Unloading in port of import** | **Loading on truck in port of import** | **Carriage to place of destination** | **Import customs clearance** | **Import duties and taxes** |
| EXW | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| FCA | Seller | Seller | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| FAS | Seller | Seller | Seller | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| FOB | Seller | Seller | Seller | Seller | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| CPT | Seller | Seller | Seller | Seller | Seller | Buyer | Seller | Buyer/ Seller | Seller | Buyer | Buyer |
| CFR | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer/ Seller | Buyer | Buyer | Buyer | Buyer |
| CIF | Seller | Seller | Seller | Seller | Seller | Seller | Buyer/ Seller | Buyer | Buyer | Buyer | Buyer |
| CIP | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Buyer/ Seller | Seller | Buyer | Buyer |
| DAT | Seller | Seller | Seller | Seller | Seller | Seller/ Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| DAP | Seller | Seller | Seller | Seller | Seller | Seller/ Buyer | Seller | Seller | Seller | Buyer | Buyer |
| DDP | Seller | Seller | Seller | Seller | Seller | Seller/Buyer | Seller | Seller | Seller | Seller | Seller |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Afghanistan | n | n | n | y | y | n | n | n |
| Albania | y | y | y | y | y | n | n | n |
| Algeria | y | y | y | n | n | n | n | n |
| Angola | n | y | y | n | n | n | n | n |
| Argentina | y | y | y | y | y | n | n | n |
| Armenia | n | n | n | Y | y | n | n | n |
| Australia | y | y | y | y | y | n | Y | Y |
| Azerbaijan | n | n | n | Y | Y | n | n | n |
| Bahrain | n | y | y | n | n | n | n | n |
| Bangla-Desh | n | y | y | n | n | n | n | n |
| Belarus | n | n | n | Y | Y | n | n | n |
| Benin | n | Y | Y | n | n | n | n | n |
| Bolivia | n | n | n | y | y | n | n | n |
| Bosnia-Herzegowina | n | N | N | Y | Y | n | n | n |
| Botswana | n | Y | Y | n | n | n | n | n |
| Brasil | y | y | y | n | n | n | n | n |
| Bulgaria | y | n | n | y | y | y | y | n |
| Burkina Faso | n | Y | Y | n | n | n | n | n |
| Burundi | n | Y | Y | n | n | n | n | n |
| Cambodia | n | y | Y | n | n | n | n | n |
| Cameroun | n | Y | Y | n | n | n | n | n |
| canada | y | y | y | Y | Y | n | y | Y |
| chad | n | y | y | n | n | n | n | n |
| Chile | y | y | y | n | n | n | n | n |
| CHINA | y | y | y | y | y | n | n | n |
| CIS | n | n | n | y | y | y | n | n |
| COLuMBIA | y | y | y | n | n | n | n | n |
| Congo | n | Y | Y | n | n | n | n | n |
| Costa Rica | y | y | y | y | y | n | n | n |
| cuba | n | y | y | n | n | n | n | n |
| Cyprus | y | y | y | n | n | n | n | n |
| Czeckia | n | n | n | y | y | y | y | n |
| Djibouti | n | Y | Y | n | n | n | n | n |
| Dubai | n | y | y | n | n | n | n | n |
| EcUADOR | n | y | y | n | n | n | n | n |
| Egypt | y | y | y | n | n | n | n | n |
| El Salvador | y | y | y | n | n | n | n | n |
| Estland | n | n | n | y | y | y | y | n |
| Ethiopia | n | y | y | n | n | n | n | n |
| Gabon | n | y | y | n | n | n | n | n |
| Gambia | n | y | y | n | n | n | n | n |
| Georgia (cis) | n | n | n | y | Y | n | n | n |
| Ghana | n | y | y | n | n | n | n | n |
| Guatemala | y | y | y | n | n | n | n | n |
| guinea | n | Y | Y | n | n | n | n | n |
| guyana | n | Y | Y | n | n | n | n | n |
| haiti | n | y | y | n | n | n | n | n |
| HOnduras | y | y | y | n | n | n | n | n |
| HONG-KONG | y | y | y | n | n | n | y | y |
| Hungary | n | n | n | y | y | y | y | n |
| INDIA | n | y | y | n | n | n | n | n |
| INDONESIA | y | y | y | n | n | n | n | n |
| IRAN | n | y | y | y | y | n | n | n |
| Iraq | n | y | y | y | y | n | n | n |
| Israël | y | y | y | y | y | n | n | n |
| Ivory Coast | n | y | y | n | n | n | n | n |
| Japan | y | y | y | n | n | n | Y | n |
| Jordan | n | y | y | y | y | n | n | n |
| Kazakhstan | n | n | n | y | y | n | n | n |
| Kenya | n | y | y | n | n | n | n | n |
| KOREA | y | y | y | n | n | n | Y | n |
| Kroatia | n | n | n | y | y | y | n | n |
| Kuwait | n | y | y | n | n | n | n | n |
| Kyrgyzstan | n | n | n | y | y | n | n | n |
| laos | n | y | y | n | n | n | n | n |
| Latvia | n | n | n | y | y | y | n | n |
| Lebanon | y | y | y | n | n | n | n | n |
| liberia | n | y | y | n | n | n | n | n |
| Lituania | n | n | n | y | y | y | n | n |
| Lybia | y | y | y | n | n | n | n | n |
| Macao | y | y | y | n | n | n | n | n |
| Macedonia | n | n | n | y | y | n | n | n |
| MADAGASCAR | n | y | y | n | n | n | n | n |
| Malawi | n | y | y | n | n | n | n | n |
| MALAySIA | y | y | y | n | n | n | n | n |
| Mali | n | Y | Y | n | n | n | n | n |
| Malta | y | y | y | n | n | n | n | n |
| MAROCCO | y | y | y | n | n | n | n | n |
| Mauretania | n | y | y | n | n | n | n | n |
| MEXICO | y | y | y | n | n | n | n | n |
| Moldavia | n | n | n | y | y | n | n | n |
| mongolia | n | n | n | Y | y | n | n | n |
| Montenegro | n | N | N | Y | Y | n | n | n |
| Myanmar | n | Y | Y | n | n | n | n | n |
| Namibia | n | Y | Y | n | n | n | n | n |
| Nepal | n | Y | Y | n | n | n | n | n |
| NEW ZEALAND | y | y | y | y | y | n | n | n |
| nicaragua | n | y | y | n | n | n | n | n |
| Niger | n | y | y | n | n | n | n | n |
| NIGERIA | n | y | y | n | n | n | n | n |
| Oman | n | y | y | n | n | n | n | n |
| PAKISTAN | n | y | y | n | n | n | n | n |
| panama | y | y | y | n | n | n | n | n |
| Paraguay | y | y | y | n | n | n | n | n |
| Peru | n | y | y | n | n | n | n | n |
| PHILIPPINES | n | y | y | n | n | n | n | n |
| Poland | y | y | y | y | y | y | y | n |
| Puerto Rico | y | y | y | n | n | n | n | n |
| Qatar | n | y | y | n | n | n | n | n |
| Ruanda | n | y | y | n | n | n | n | n |
| Rumania | n | n | n | y | Y | y | y | n |
| Russia | n | n | n | y | y | n | n | n |
| Saudi Arabia | y | y | y | n | n | n | n | n |
| senegal | n | y | y | n | n | n | n | n |
| SERBIA | n | N | N | Y | Y | n | n | n |
| Sierra Leone | n | y | y | n | n | n | n | n |
| SINGAPORe | y | y | y | n | n | n | n | n |
| Slovakia | n | n | n | y | y | y | y | n |
| Slovenia | n | n | n | y | y | y | y | n |
| SOUTH AFRICA | y | y | y | n | n | n | n | n |
| SRI LANKA | n | y | y | n | n | n | n | n |
| sudan | n | y | y | n | n | n | n | n |
| Swasiland | n | Y | Y | n | n | n | n | n |
| Syria | n | y | y | y | y | n | n | n |
| TAIWAN | y | y | y | n | n | n | n | n |
| Tajikistan | n | n | n | Y | Y | n | n | n |
| Tanzania | n | y | y | n | n | n | n | n |
| Thailand | y | y | y | n | n | n | n | n |
| Togo | n | y | y | n | n | n | n | n |
| TUNISIA | y | y | y | N | N | N | N | n |
| Turkey | y | y | y | y | y | Y | n | n |
| Turkmenistan | n | n | n | Y | Y | n | n | n |
| U.A.E. | n | y | y | n | n | n | n | n |
| U.S.A. | y | y | y | y | y | n | Y | n |
| UKRAINE | n | n | n | y | Y | n | N | n |
| Uruguay | y | y | y | n | n | n | n | n |
| Uzbekistan | n | n | n | y | y | n | n | n |
| VENEZUELA | n | y | y | n | n | n | n | n |
| Vietnam | n | y | y | n | n | n | n | n |
| Yemen | n | y | Y | n | n | n | n | n |
| zaire | n | Y | Y | n | n | n | n | n |
| ZAMBIA | n | Y | Y | n | n | n | n | n |
| Zimbabwe | n | Y | Y | n | n | n | n | n |