
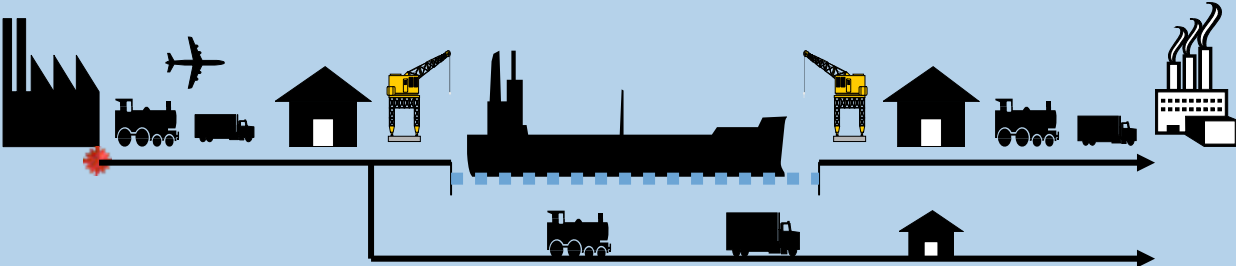


# Incoterms 2000

SCA Transforest


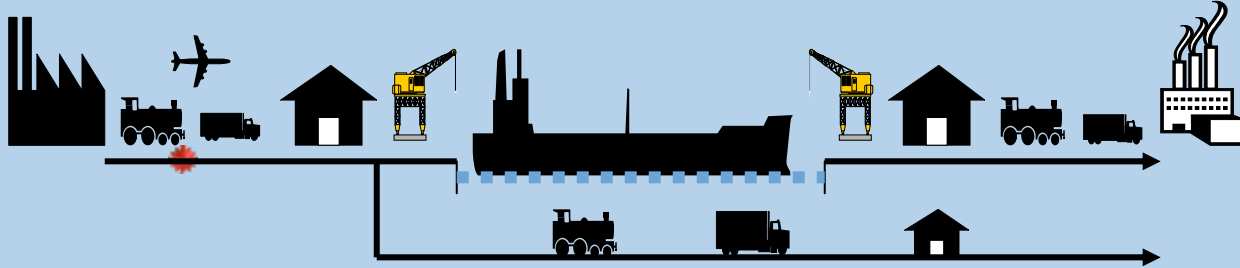


# EXW – Ex works



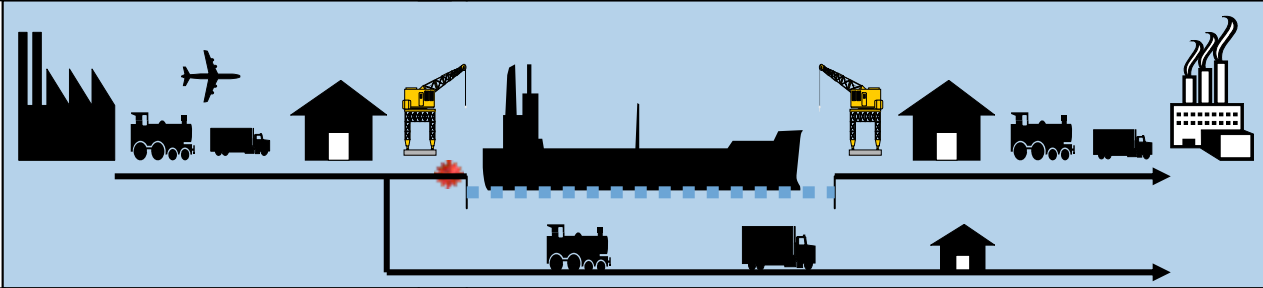
SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods are placed at the buyers disposal at agreed place and time			Bear all risks from the time the goods are placed at buyers disposal at agreed place and time
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods are placed at buyers disposal at agreed place and time	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">The shipper must place the goods at the buyers disposal at agreed time and place but not loaded on any vehicle appointed by the buyer</p>		Bear all costs from the time the goods are placed at his disposal at agreed place and time
<b>COMMENTS</b>	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred to the buyer when the goods are placed at his disposal at agreed place and time</p>		<b>COMMENTS</b>
Minimum obligations for the seller			Maximum obligations for the buyer

# FCA – Free carrier




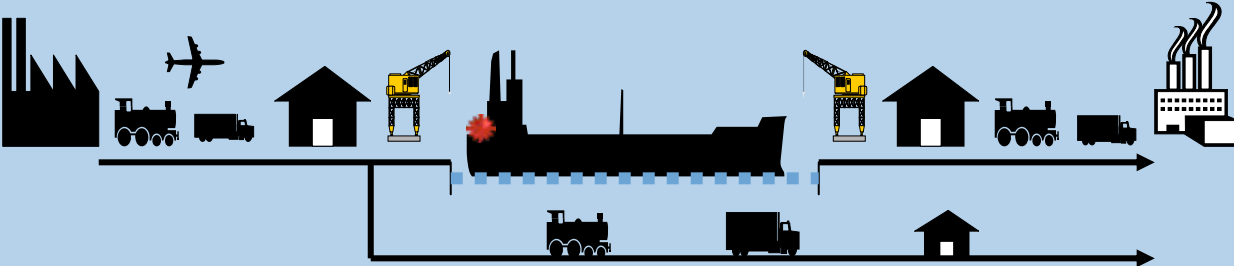
SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods are placed at the carriers disposal			Bear all risks from the time the goods are placed at the carriers disposal
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods are placed at the carriers disposal	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to place the goods at the carriers disposal – not unloaded – at agreed place and time. Buyer to arrange for carriage of the goods at his own expenses</p>		Bear all costs from the time the goods are placed at the carriers disposal
<b>COMMENTS</b>			<b>COMMENTS</b>
Goods to be cleared for export	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred when the goods have been placed into the custody of a carrier at the agreed time and place in accordance with the contract</p> <p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">No obligations. Either parties can insure their own risk (recommended)</p>		Goods to be cleared for import

# FAS – Free alongside ship

SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
<p>Bear all risks of loss of or damage to the goods until the goods are delivered alongside ship</p>			<p>Bear all risk of loss of or damage to the goods after delivered alongside ship in accordance with contracts</p>
<b>COSTS</b>	<b>CARRIAGE</b>		<b>COSTS</b>
<p>Bear all costs related to the goods until delivered alongside ship including duties, taxes and custom charges for export</p>	<p>The buyer has to contract at his own expenses for the carriage and loading of the goods from the port of shipment</p>		<p>Bear all costs from the time the goods are delivered alongside ship, including duties, taxes and custom charges for import</p>
<b>COMMENTS</b>	<b>RISK – TRANSFER</b>		<b>COMMENTS</b>
<p>Goods to be cleared for export.</p>	<b>INSURANCE</b>		<p>Goods to be cleared for import and transit through any country</p>
	<p>No obligations. Shipper/buyer can insure their own risk (recommended)</p>		



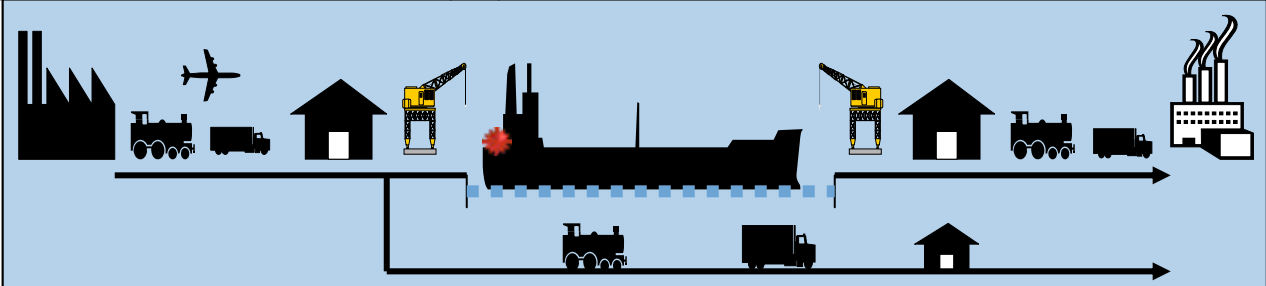

# FOB – Free on board



SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods have been placed onboard the ship			Bear all risks from the time the goods have been placed onboard the ship
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods have passed the ships rail, side port or ro-ro ramp	<div style="text-align: center;"> <p><b>CARRIAGE</b></p> <p>The buyer have to contract at his own expenses for the carriage of the goods from the loading port</p> </div>		Bear all costs from the time the goods have passed the ships rail, side port or ro-ro ramp
<b>COMMENTS</b>			<b>COMMENTS</b>
Goods to be cleared for export.	<div style="text-align: center;"> <p><b>RISK – TRANSFER</b></p> <p>The risk is transferred when the goods effectively have passed the ships rail, side-port or ro-ro ramp</p> </div>		Goods to be cleared for import and transit through any country
	No obligations. Shipper/buyer can insure their own risk (recommended)		



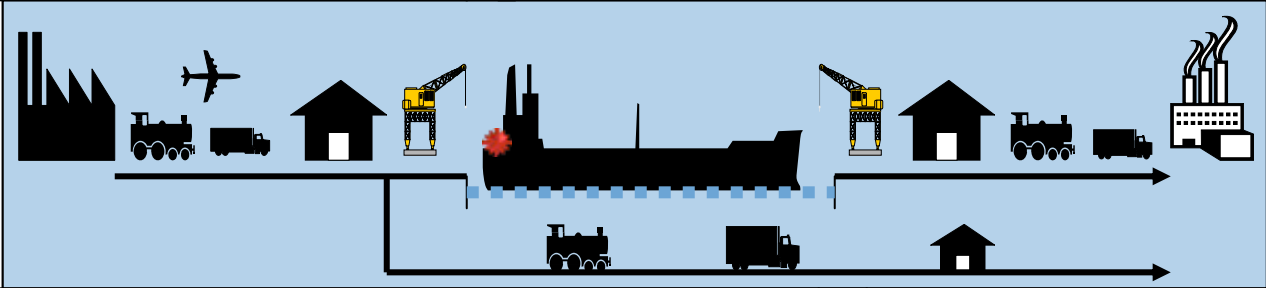

# CFR – Cost and freight





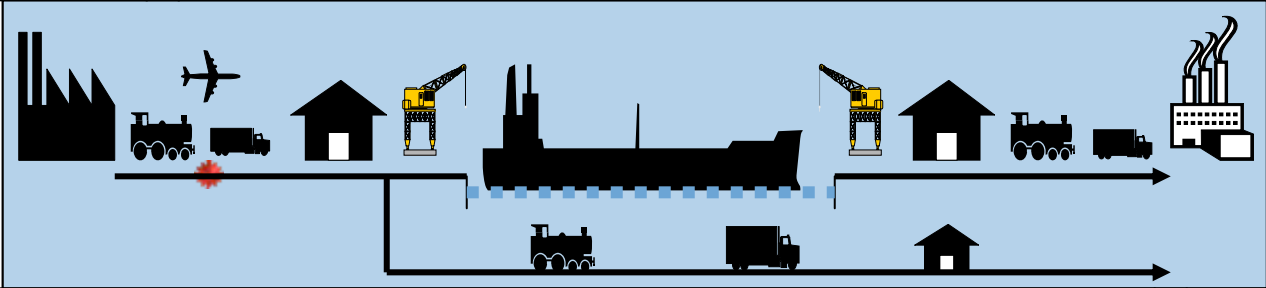

SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods have been placed onboard the ship			Bear all risks from the time the goods have been placed onboard the ship
<b>COSTS</b>			<b>COSTS</b>
Bear any costs to bring the goods – not discharged - to the port of destination	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to arrange for carriage to the port of destination at his own expenses.</p>		Bear any costs from the moment the goods are placed at the buyers disposal at the port of destination
<b>COMMENTS</b>	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred when the goods effectively have passed the ships rail, side-port or roro ramp</p>		<b>COMMENTS</b>
Goods to be cleared for export	<p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">No obligations. Shipper/buyer can insure their own risk (recommended)</p>		Goods to be cleared for import.

# CIF – Cost, insurance and freight



SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
<p>Bear all risks until the goods have been placed onboard the ship</p>			<p>Bear all risks from the time the goods have been placed onboard the ship</p>
<b>COSTS</b>			<b>COSTS</b>
<p>Bear any costs to bring the goods – not discharged - to the port of destination</p>	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to arrange for carriage to the port of destination at his own expenses.</p>		<p>Bear any costs from the moment the goods are placed at the buyers disposal at the port of destination</p>
<b>COMMENTS</b>	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred when the goods effectively have passed the ships rail, side-port or RoRo ramp</p>		<b>COMMENTS</b>
<p>Goods to be cleared for export</p>	<p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">Insurance <b>must</b> be covered by the seller on account of the buyer. Inland transport in country of destination not covered unless specified. Only minimum cover required</p>		<p>Goods to be cleared for import.</p>

# CPT – Carriage paid to

SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods are delivered into the custody of the carrier			Bear all risks from the moment the goods are delivered into the custody of the carrier
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods have been delivered to the named place of destination	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to arrange for the carriage at his own expenses to place of destination</p>		Bear all costs from the moment the goods have been delivered to the named place of destination
<b>COMMENTS</b>	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred to the buyer at the moment the goods have been delivered into the custody of the first carrier</p>		<b>COMMENTS</b>
Goods to be cleared for export and transit through any country	<p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">No obligations. Shipper/buyer can insure their own risk (recommended)</p>		Goods to be cleared for import


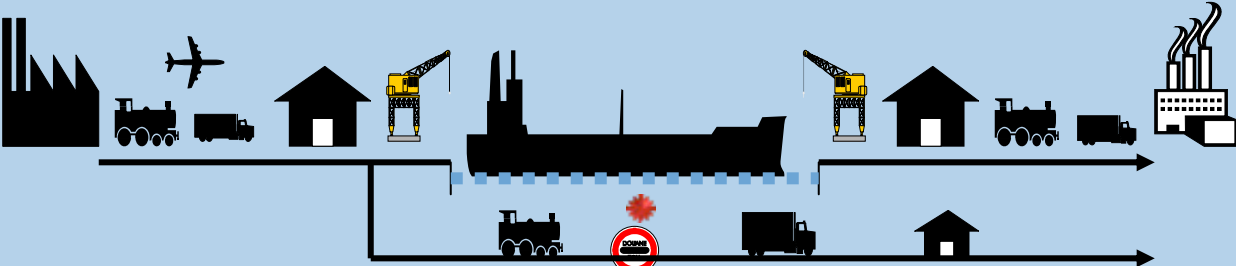


# CIP – Carriage and insurance paid to


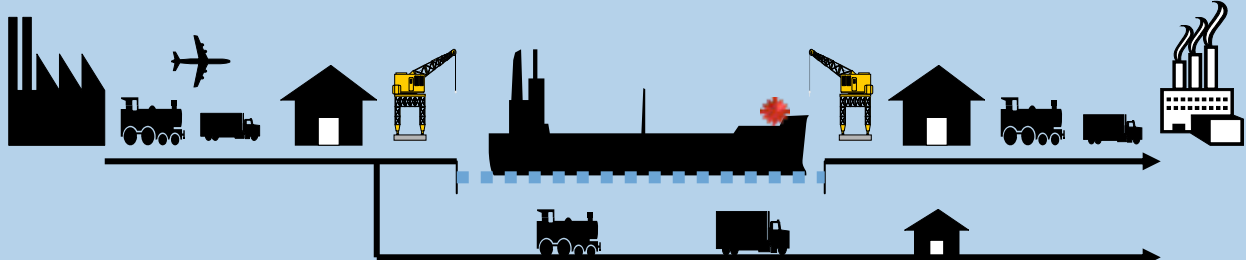


SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods are delivered into the custody of the carrier			Bear all risks from the moment the goods are delivered into the custody of the carrier
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods have been delivered to the named place of destination	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to arrange for the carriage at his own expenses to place of destination</p>		Bear all costs from the moment the goods have been delivered to the named place of destination
<b>COMMENTS</b>	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred to the buyer at the moment the goods have been delivered into the custody of the first carrier</p>		<b>COMMENTS</b>
Goods to be cleared for export and transit through any country	<p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">Insurance <b>must</b> be covered by the seller on account of the buyer. Only minimum cover required</p>		Goods to be cleared for import


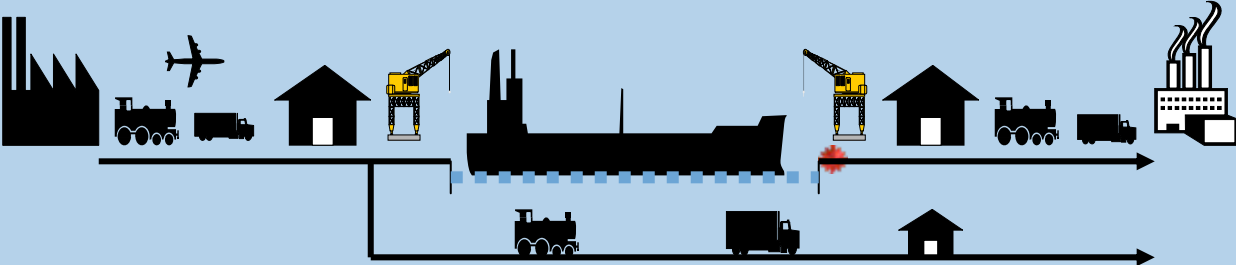
# DAF – Delivered at port

SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until goods are placed at buyers disposal in accordance with contract at the frontier			Bear all risks from the moment the goods are placed at buyers disposal in accordance with contract at the frontier
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until goods are placed at buyers disposal in accordance with contract at the frontier	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to arrange for the carriage to point and place at the frontier – not unloaded</p>		Bear all costs from the moment the goods are placed at buyers disposal in accordance with contract at the frontier
<b>COMMENTS</b>			<b>COMMENTS</b>
Goods to be cleared for export	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred at the time the goods are placed at buyers disposal at the frontier</p> <p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">No obligations. Shipper/buyer can insure their own risk (recommended)</p>		Goods to be cleared for import

# DES – Delivered ex ship


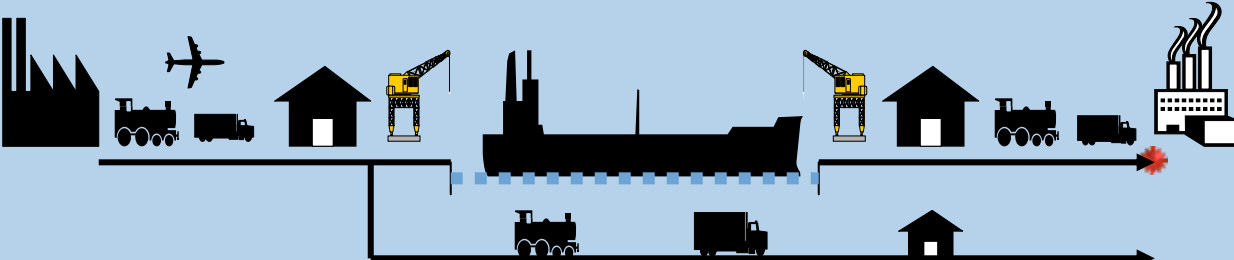
SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods are placed at the buyers disposal onboard the ship at port of destination			Bear all risks from the moment the goods are placed at the buyers disposal onboard the ship at port of destination
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods are placed at the buyers disposal onboard the ship at port of destination	<b>CARRIAGE</b> Seller to arrange for the carriage to the port of destination at his own expenses – goods not discharged from vessel		Bear all risks from the moment the goods are placed at the buyers disposal onboard the ship at port of destination
<b>COMMENTS</b>	<b>RISK – TRANSFER</b> The risk is transferred to the buyer when the goods are placed at buyers disposal onboard the ship at the port of destination		<b>COMMENTS</b>
Goods to be cleared for export and transit through any country	<b>INSURANCE</b> No obligations. Shipper/buyer can insure their own risk (recommended)		Goods to be cleared for import

# DEQ – Delivered ex quay


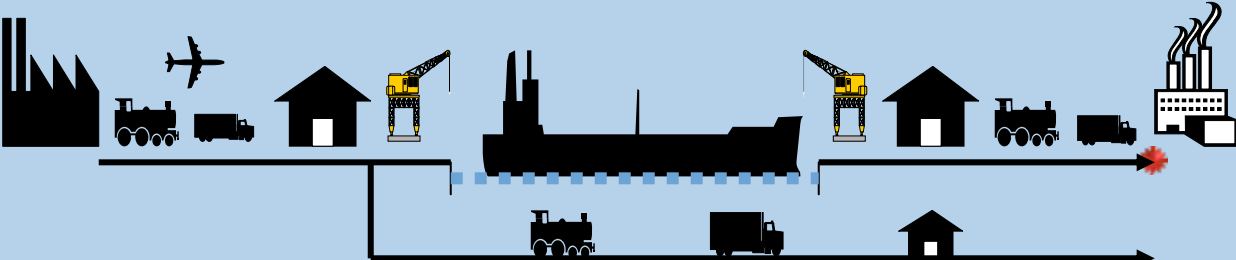
SHIPPER			BUYER
<p><b>RISKS</b></p> <p>Bear all risks until the goods are placed at the buyers disposal on the quay at port of destination</p>			<p><b>RISKS</b></p> <p>Bear all risks from the moment the goods are placed at the buyers disposal on the quay at port of destination</p>
<p><b>COSTS</b></p> <p>Bear all costs until the goods are placed at the buyers disposal on the quay at port of destination</p>	<p><b>CARRIAGE</b></p> <p>Seller to arrange for the carriage onto the quay at port of destination at his own expenses</p>		<p><b>COSTS</b></p> <p>Bear all risks from the moment the goods are placed at the buyers disposal on the quay at port of destination</p>
<p><b>COMMENTS</b></p>	<p><b>RISK – TRANSFER</b></p> <p>The risk is transferred to the buyer when the goods are placed at buyers disposal on the quay at the port of destination</p>		<p><b>COMMENTS</b></p>
<p>Goods to be cleared for export and transit through any country</p>	<p><b>INSURANCE</b></p> <p>No obligations. Shipper/buyer can insure their own risk (recommended)</p>		<p>Goods to be cleared for import</p>

# DDU – Delivered duty unpaid

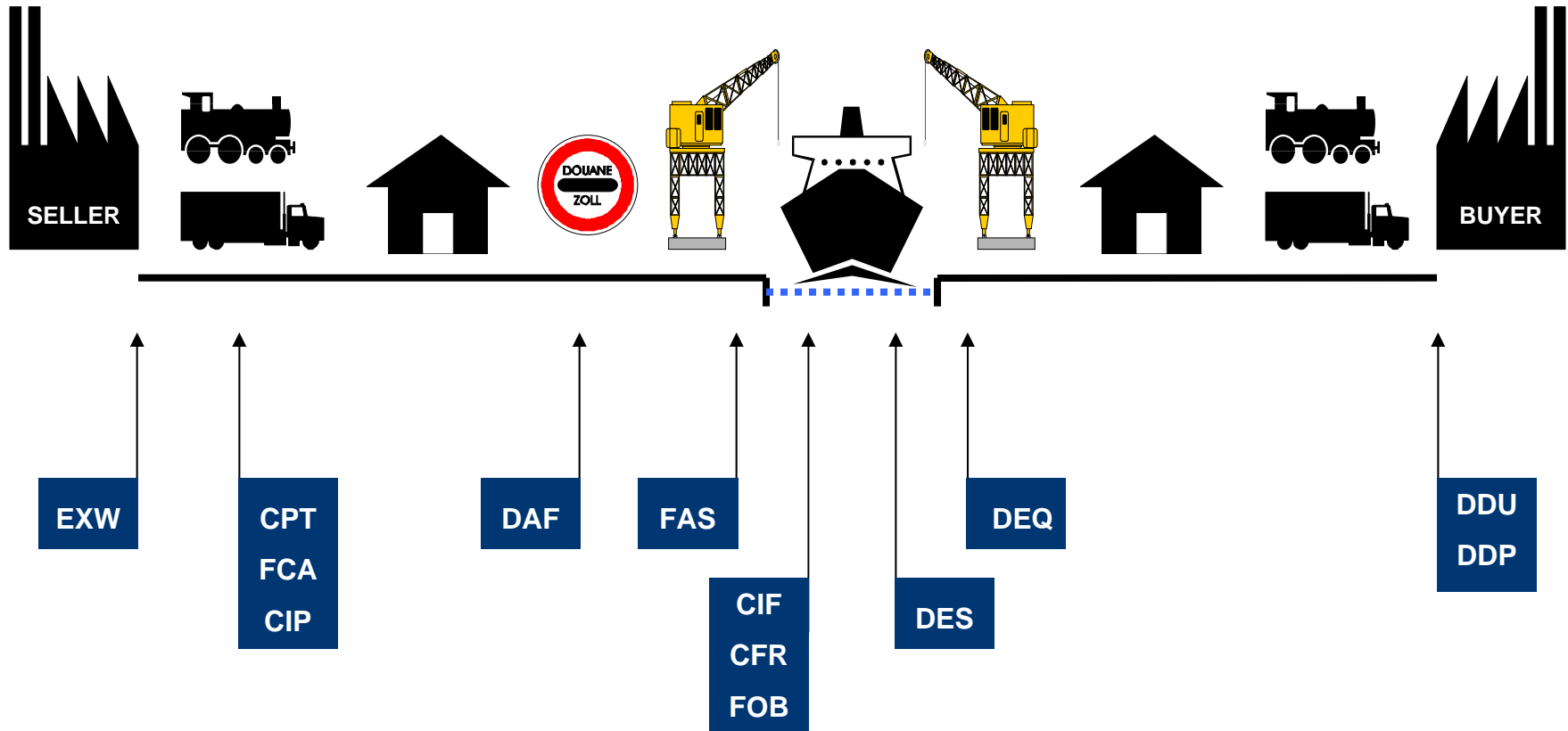


SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods are placed at the buyers disposal at the named place of destination			Bear all risks from the moment the goods are placed at the buyers disposal at the named place of destination
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods are placed at the buyers disposal at the named place of destination	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to arrange for the carriage to the named place of destination at his own expenses – goods not discharged</p>		Bear all risks from the moment the goods are placed at the buyers disposal at the named place of destination
<b>COMMENTS</b>			<b>COMMENTS</b>
Goods to be cleared for export and transit through any country	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred to the buyer when the goods are placed at buyers disposal at the named place of destination</p> <p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">No obligations. Shipper/buyer can insure their own risk (recommended)</p>		Goods to be cleared for import

# DDP – Delivered duty unpaid

SHIPPER			BUYER
<b>RISKS</b>			<b>RISKS</b>
Bear all risks until the goods are placed at the buyers disposal at the named place of destination			Bear all risks from the moment the goods are placed at the buyers disposal at the named place of destination
<b>COSTS</b>			<b>COSTS</b>
Bear all costs until the goods are placed at the buyers disposal at the named place of destination	<p style="text-align: center;"><b>CARRIAGE</b></p> <p style="text-align: center;">Seller to arrange for the carriage to the named place of destination at his own expenses – goods not discharged</p>		Bear all risks from the moment the goods are placed at the buyers disposal at the named place of destination
<b>COMMENTS</b>			<b>COMMENTS</b>
Goods to be cleared for export and transit through any country and import at destination	<p style="text-align: center;"><b>RISK – TRANSFER</b></p> <p style="text-align: center;">The risk is transferred to the buyer when the goods are placed at buyers disposal at the named place of destination</p> <p style="text-align: center;"><b>INSURANCE</b></p> <p style="text-align: center;">No obligations. Shipper/buyer can insure their own risk (recommended)</p>		Minimum obligation for the buyer

# Incoterms 2000 – Transfer of risk



# Incoterms

## Responsibility – a simplified overview



INCOTERM	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAF	DES	DEQ	DDU	DDP
SERVICE	Ex Works	Free Carrier	Free Alongside Ship	Free Onboard	Cost & Freight	Cost Insurance & Freight	Carriage Paid To	Carriage & Insurance Paid To	Delivered At Frontier	Delivered Ex Ship	Delivered Ex Quay	Delivered Duty Unpaid	Delivered Duty Paid
Mill handling	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Mill storage	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export packing	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Inland freight & preshipment transport	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Terminal charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarders fees & charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading costs maintransport	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Freight costs maintransport	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Cargoinsurance maintransport	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Buyer	Seller	Seller	Seller	Seller	Seller	Seller
Charges upon arrival	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Buyer	Seller	Seller	Seller
Taxes, Duties, Custom charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Delivery to final destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller




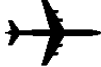


# Incoterms

## Risks and costs



### RECOMMENDED TERMS IN CONNECTION WITH THE DIFFERENT MODES OF TRANSPORT

TRADE TERM	MODE OF TRANSPORT					
					CONTAINER	COMBINED TRANSPORT
EXW	OK	OK	OK	OK	OK	OK
FCA	OK	OK	OK	OK	OK	OK
FAS	OK	STOP	STOP	STOP	STOP	STOP
FOB	OK	STOP	STOP	STOP	STOP	STOP
CFR	OK	STOP	STOP	STOP	STOP	STOP
CIF	OK	STOP	STOP	STOP	STOP	STOP
CPT	OK	OK	OK	OK	OK	OK
CIP	OK	OK	OK	OK	OK	OK
DAF	STOP	STOP	STOP	STOP	STOP	STOP
DES	OK	STOP	STOP	STOP	STOP	STOP
DEQ	OK	STOP	STOP	STOP	STOP	STOP
DDU	OK	OK	OK	OK	OK	OK
DDP	OK	OK	OK	OK	OK	OK

OK	=	RECOMMENDED
STOP	=	NOT RECOMMENDED

# Organisation of Incoterms 2000



## Incoterms are grouped in four categories:

1. The "E" term (EXW) – The only term where the seller/exporter makes the goods available at his or her own premises to the buyer/importer
2. The "F" terms (FCA, FAS, FOB) – Terms where the seller/exporter is responsible to deliver the goods to a carrier named by the buyer
3. The "C" terms (CFR, CIF, CPT, CIP) – Terms where the seller/exporter is responsible for contracting and paying for carriage of the goods, but not responsible for additional costs or risks of loss or damage to the goods once it has been shipped. C terms evidence "shipment" (as opposed to "arrival") contracts
4. The "D" terms (DAF, DES, DEQ, DDU, DDP) – Terms where the seller/exporter is responsible for all costs and risks associated with bringing the goods to the place of destination. D terms evidence "arrival" contracts.

# Group E - Departure

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- EXW - Ex Works (...named place)
- 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

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- 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)

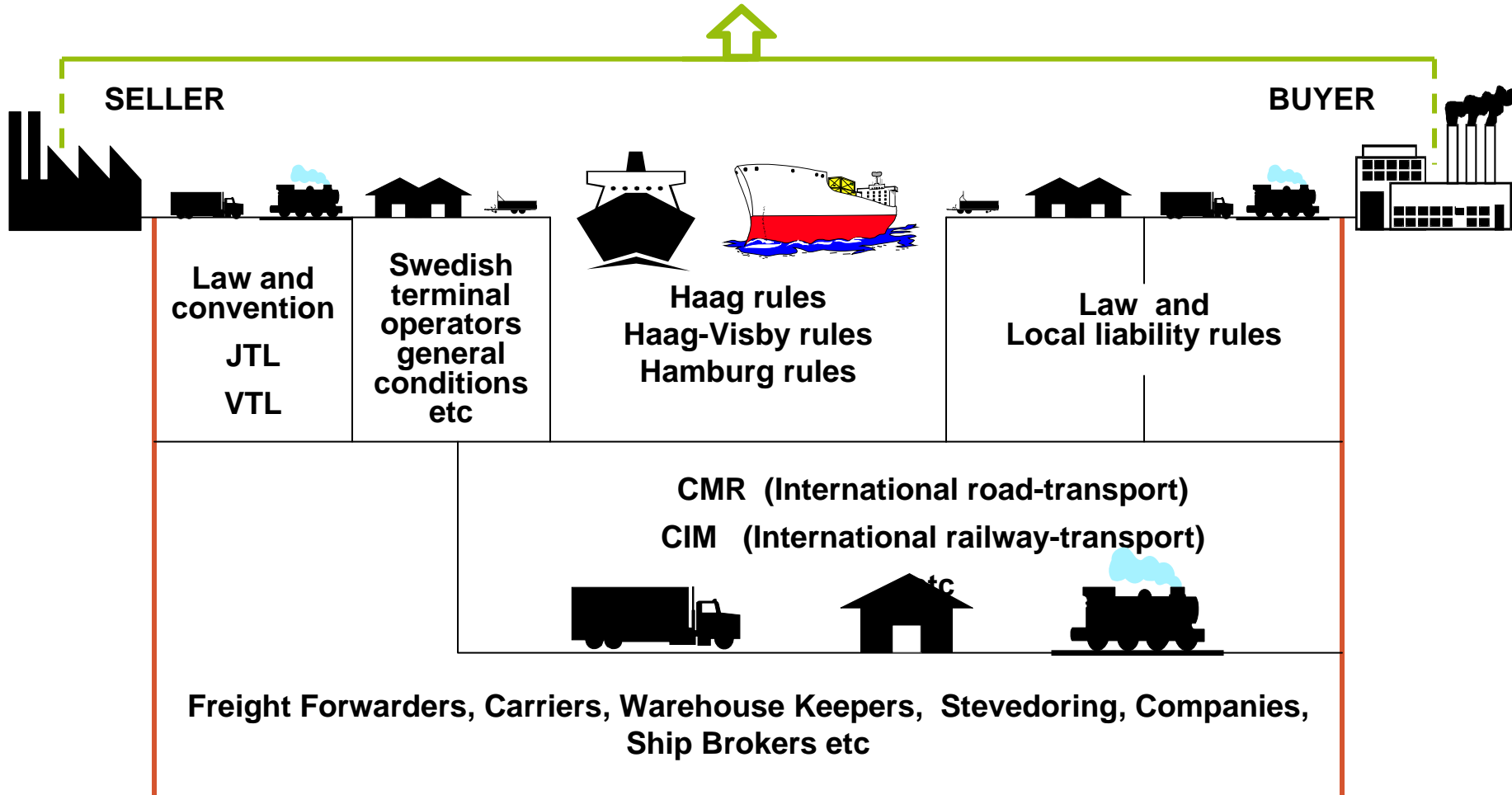
# Group D - Arrival

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- DAF - Delivered at Frontier (..named place)
- DES - Delivered Ex Ship (..named port destination)
- DEQ - Delivered Ex Quay (..named port destination)
- DDU - Delivered Duty Unpaid (..named place of destination)
- DDP - Delivered Duty Paid (..named place of destination)

# Sales contract for goods

Delivery terms (INCO terms), terms of payment etc



Contract of Carriage - Liability - NSAB 2000 etc

*c/o Life* Because our products make life easier for you and for millions of people around the world. Because our resources and the way we work are natural parts of the global lifecycle. And because we care.

