

Cost distribution between seller and buyer according to Incoterms 2000 in summary – sea transport only

Trade terms¹⁾										
003	FAS	Free Alongside Ship (named port of shipment)	_____						003	
004	FOB	Free On Board (named port of shipment)	_____						004	
008	CFR	Cost and Freight (named port of destination)	_____						008	
009	CIF	Cost, Insurance and Freight (named port of destination)	_____						009	
016	DES	Delivered Ex Ship (named port of destination)	_____						016	
017	DEQ	Delivered Ex Quay (named port of destination)	_____						017	
Cost headings										
100	Loading at seller's premises	_____		S	S	S	S	S	S	
150	Domestic precarriage/Local cartage	_____		S	S	S	S	S	S	
200	Contract of carriage and dispatch	_____		S	S	S	S	S	B	
250	Trade documentation in country of exportation	_____		S	S	S	S	S	S	
300	Customs clearance in country of exportation	_____		S	S	S	S	S	S	
350	Export charges	_____		S	S	S	S	S	S	
400	Transshipment at carrier's terminal ²⁾	_____		S	S	S	S	B	B	
450	Transportation equipment and accessories	_____		S	S	S	S	B	B	
500	Transport (Cargo) insurance	_____				S				
550	International main carriage	_____		S	S	S	S	B	B	
600	Transshipment at terminal ²⁾	_____		S	B	S	S	B	B	
650	Trade documentation in country of transit/importation	_____		B	B	B	B	B	B	
700	Customs clearance in country of importation	_____		B	B	B	B	B	B	
750	Import charges	_____		B	B	B	B	B	B	
800	Local cartage/Domestic on-carriage	_____		B	B	B	B	B	B	
850	Unloading at buyer's premises	_____		B	B	B	B	B	B	
900	Other costs	_____		Cost distribution according to party agreement not regulated in Incoterms.						

S = Seller pays B = Buyer pays

At certain cost headings there may be divergences to be observed from the cost distribution stated above. See remarks in Combiterms 2000 under the detailed description of each trade term.

Remarks

¹⁾The terms FOB, CFR or CIF should be used only when the distribution of costs and/or risks between seller and buyer has been fixed at such time as the goods have passed the ship's rail in the named port of shipment. In other cases one of the corresponding terms FCA, CPT or CIP is more appropriate to use.

²⁾"Terminal" stands for quay wharf/port warehouse.