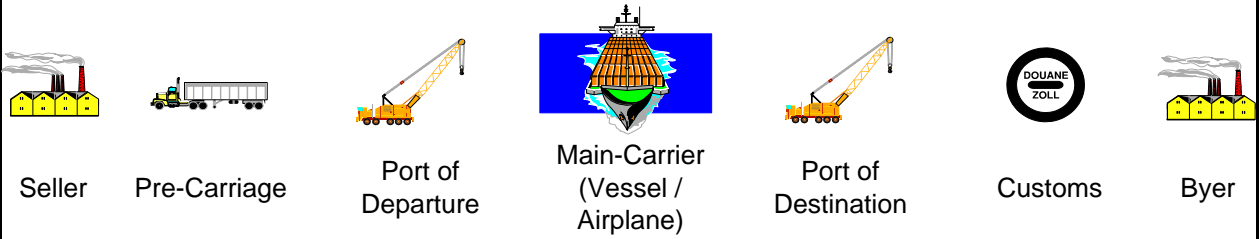


INCOTERMS 2000



Incoterms	Description	At Cost of Seller	At Cost of Buyer	At Risk of Seller	At Risk of Buyer
EXW	ExWorks (named place)	Yes	No	Yes	No
FCA	Free Carrier	Yes	No	No	Yes
FAS	Free Alongside Ship	Yes	No	No	Yes
FOB	Free On Board (named port/airport of departure)	Yes	No	No	Yes
CFR	Cost and Freight (named port/airport of destination)	Yes	No	No	Yes
CIF	Cost, Insurance and Freight (named port/airport of destination)	Yes	No	No	Yes
CPT	Costs Paid To (named place)	Yes	No	No	Yes
CIP	Costs and Insurance Paid (to named place)	Yes	No	No	Yes
DES	Delivered Ex Ship (named port/airport of destination)	No	Yes	Yes	No
DEQ	Delivered Ex Quay (named port of destination)	No	Yes	Yes	No
DDU	Delivered Duty Unpaid (named place of destination)	No	Yes	No	Yes
DDP	Delivered Duty Paid (named place of destination)	No	Yes	No	Yes

At Cost of Seller
At Cost of Buyer

At Risk of Seller
At Risk of Buyer

