

INCO Terms 2000

	ORIGIN						DESTINATION							
	Seller's Plant	Truck	Cargo Terminal	Customs	Pier	Vessel	Vessel	Pier	Customs	Cargo Terminal	Buyer's Plant			
Risk	Seller						Buyer							
Cost	Seller						Buyer					Ex-Works		
Revenue														
Risk	Seller						Buyer							
Cost	Seller						Buyer					FCA Plant		
Revenue														
Risk	Seller			Buyer										
Cost	Seller			Buyer					FCA Port					
Revenue														
Risk	Seller				Buyer			Buyer						
Cost	Seller				Buyer			Buyer				FAS Port		
Revenue														
Risk	Seller						Buyer							
Cost	Seller						Buyer					FOB Port		
Revenue														
Risk	Seller						Buyer				Buyer			
Cost	Seller						Buyer				Buyer		CIF/ CIP Dest.	
Revenue														
Risk	Seller						Buyer				Buyer			
Cost	Seller						Buyer				Buyer		CFR/CPT Dest.	
Revenue														
Risk	Seller							Buyer		Buyer				
Cost	Seller							Buyer		Buyer			DES Dest.	
Revenue														
Risk	Seller							Buyer		Buyer				
Cost	Seller							Buyer		Buyer			DEQ Dest.	
Revenue														
Risk	Seller						Buyer			Buyer		Seller		
Cost	Seller						Buyer			Buyer		Seller		DDU
Revenue														
Risk	Seller						Buyer							
Cost	Seller						Buyer					DDP		
Revenue														

Risk = the possibility that an event may occur which could cause loss or damage to the goods
 Cost = Buyer and Seller responsibility for specific costs in the transaction
 Revenue = time when invoices may be issued (see reverse for further details)

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