



making it easy
www.apr.es

COST AND RISK SPLITTED ACCORDING TO INCOTERMS 2000 CÁLCULO DE LOS COSTES-RIESGOS SEGÚN EL INCOTERM ESTABLECIDO

| Incoterms: | SIGLAS | Packing and checking (amounts, weight, quality, etc) Embalado y verificación (cantidades, peso, calidad, etc) | Loading (truck), Stuffing (container) Cargat (camión). Llenado (contáiner) | Inland transportation (FCL, LCL, airfreight, etc) to port, airport, terminal, etc Transporte interior (FCL, LCL, aéreo, etc) a puerto, aeropuerto, terminal, etc | Export customs formalities Formalidades aduaneras de exportación | Handling charges (at origin port, airport, terminal, etc) Costes de manipulación en origen (puerto, aeropuerto, etc) | International main carriage Transporte internacional principal | Insurance during the international transport Seguro de la mercancía durante el transporte internacional | Handling Charges (at destination port, airport, etc) Costes de manipulación en destino (puerto, aeropuerto, frontera, terminal, etc) | Import Customs Formalities Formalidades aduaneras de importación | Inland transport (from port, airport, etc (agreed place) Transporte interior (desde puerto, aeropuerto, etc a punto convenido) | Reception and Unloading / Unstiffing (at agreed place) Recepción y Descarga / Vaciado (en punto convenido) | TRANSPORT MEANS / MODALIDAD TRANSPORTE |
|--|------------|--|---|---|---|---|---|--|---|---|---|---|--|
| Ex Works... <i>(name agreed place)</i> En Fábrica (punto convenido) | EXW | ● | ○ | ○ | ○ | ○ | ○ | ○ | ○ | ○ | ○ | ○ | |
| Free Carrier... <i>(name agreed place)</i> Franco Transportista... (punto convenido) | FCA | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | ○ | ○ | ○ | |
| Free Alongside Ship... <i>(name agreed loading port)</i> Franco o libre al costado del Buque... (Puerto de embarque convenido) | FAS | ● | ● | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | ○ | |
| Free on Board... <i>(name agreed loading port)</i> Franco a Bordo... (Puerto de embarque convenido) | FOB | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | |
| Cost and freight... <i>(name discharging port)</i> Coste y Flete... (puerto de destino convenido) | CFR | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | |
| Cost Insurance and Freight... <i>(name part of discharge)</i> Coste, Seguro y Flete... (puerto de destino convenido) | CIF | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | |
| Carriage Paid To... <i>(name agreed destination place)</i> Transporte Pagado... (hasta lugar de destino convenido) | CPT | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | |
| Carriage and Insurance paid to... <i>(name agreed destination place)</i> Transporte y Seguro Pagado... (hasta lugar de destino convenido) | CIP | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | |
| Delivered at Frontier... <i>(name agreed place)</i> Entregado en Frontera (lugar convenido) | DAF | ● | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | ○ | |
| Delivered ex Ship... <i>(name discharging port)</i> Entregado desde Bordo (puerto de destino convenido) | DES | ● | ● | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | |
| Delivered ex Quay... <i>(name port of discharge)</i> Entregado desde Muelle (puerto de destino convenido) | DEQ | ● | ● | ● | ● | ● | ● | ● | ○ | ○ | ○ | ○ | |
| Delivered Duty Unpaid... <i>(name agreed place)</i> Entregado sin Pago de Derechos (punto de destino convenido) | DDU | ● | ● | ● | ● | ● | ● | ● | ● | ○ | ○ | ○ | |
| Delivered Duty Paid... <i>(name agreed place)</i> Entregado Libre de Derechos (punto de destino convenido) | DDP | ● | ● | ● | ● | ● | ● | ● | ● | ● | ● | ● | |

● Costs and risk for vendor / Costes y riesgos del vendedor ○ Costs and risk for buyer / Costes y riesgos del comprador