

| INCOTERM | DESCRIPCION | ORIGEN | | | | | AMBOS | | DESTINO | | | | |
|------------|--|---------|-------|----------|---------|--------------|------------|--------|--------------|---------|---------|----------|------------|
| | | EMPAQUE | CARGA | RECOGIDA | ADUANAS | MANIPULACION | TRANSPORTE | SEGURO | MANIPULACION | ADUANAS | ENTREGA | DESCARGA | TRANSPORTE |
| EXW | Ex Works En Fábrica | R | D | D | D | D | D | D | D | D | D | D | AM/T |
| FCA | Free Carrier-named place Libre Transportista | R | R | R | R | D | D | D | D | D | D | D | AM/T |
| FAS | Free Alongside Ship Libre al costado del buque | R | R | R | D | D | D | D | D | D | D | D | M |
| FOB | Free On Board Libre a bordo | R | R | R | R | RD | D | D | D | D | D | D | M |
| CFR | Cost and Freight Coste y flete | R | R | R | R | R | R | D | D | D | D | D | M |
| CIF | Cost, Insurance and Freight Coste, Seguro y Flete | R | R | R | R | R | R | R | D | D | D | D | M |
| CPT | Carriage paid to Flete-Porte pagado hasta | R | R | R | R | R | R | D | D | D | D | D | AM/T |
| CIP | Carriage ad insurance paid to Flete-Porte seguro pagado hasta | R | R | R | R | R | R | R | D | D | D | D | AM/T |
| DAT | Delivered at Terminal Entrega en terminal | R | R | R | R | R | R | R | R | D | D | D | AM/T |
| DAP | Delivered at Point Entrega en un punto | R | R | R | R | R | R | R | R | D | R | R | AM/T |
| DAF | Delivered at Frontier Entrega en la frontera | R | R | R | R | R | RD | RD | D | D | D | D | AM/T |
| DES | Delivered ex ship Entrega sobre el buque | R | R | R | R | R | R | R | D | D | D | D | M |
| DEQ | Delivered ex quay (Duty paid) Entrega sobre el muelle | R | R | R | R | R | R | R | R | D | D | D | M |
| DDU | Delivered duty unpaid Entrega, imp. Aduana no pagados | R | R | R | R | R | R | R | R | D | R | R | AM/T |
| DDP | Delivered duty paid Entrega, imp. Aduana pagados | R | R | R | R | R | R | R | R | R | R | R | AM/T |

R Costes: Riesgos a cargo del REMITENTE
D Costes: Riesgos a cargo del DESTINATARIO

TRANSPORTE: A (Aéreo) M (Marítimo) T (Terrestre)