

Incoterms® 2010 - Terms and condition

 Consignor duties
  Consignee duties
  By appointment
  Critical point of delivery process consigner - consignee.



1) The sales contract should specify which customs, VAT and other fees the consignee are responsible to pay at customs clearance in the recipient's country.

Delivery = when the consignor has put the goods at disposal for the consignee at a given place and within a given time. The consignee then receives the goods.

Risk = risks and responsibilities between consignor and consignee. Determined by when and where the delivery takes place. Transport insurance is the only type of insurance that normally covers the value of the goods.

Cost = normal transport costs according to contract. **Formalities** = the actual responsibility for custom clearance, documentation, other export and import documents.