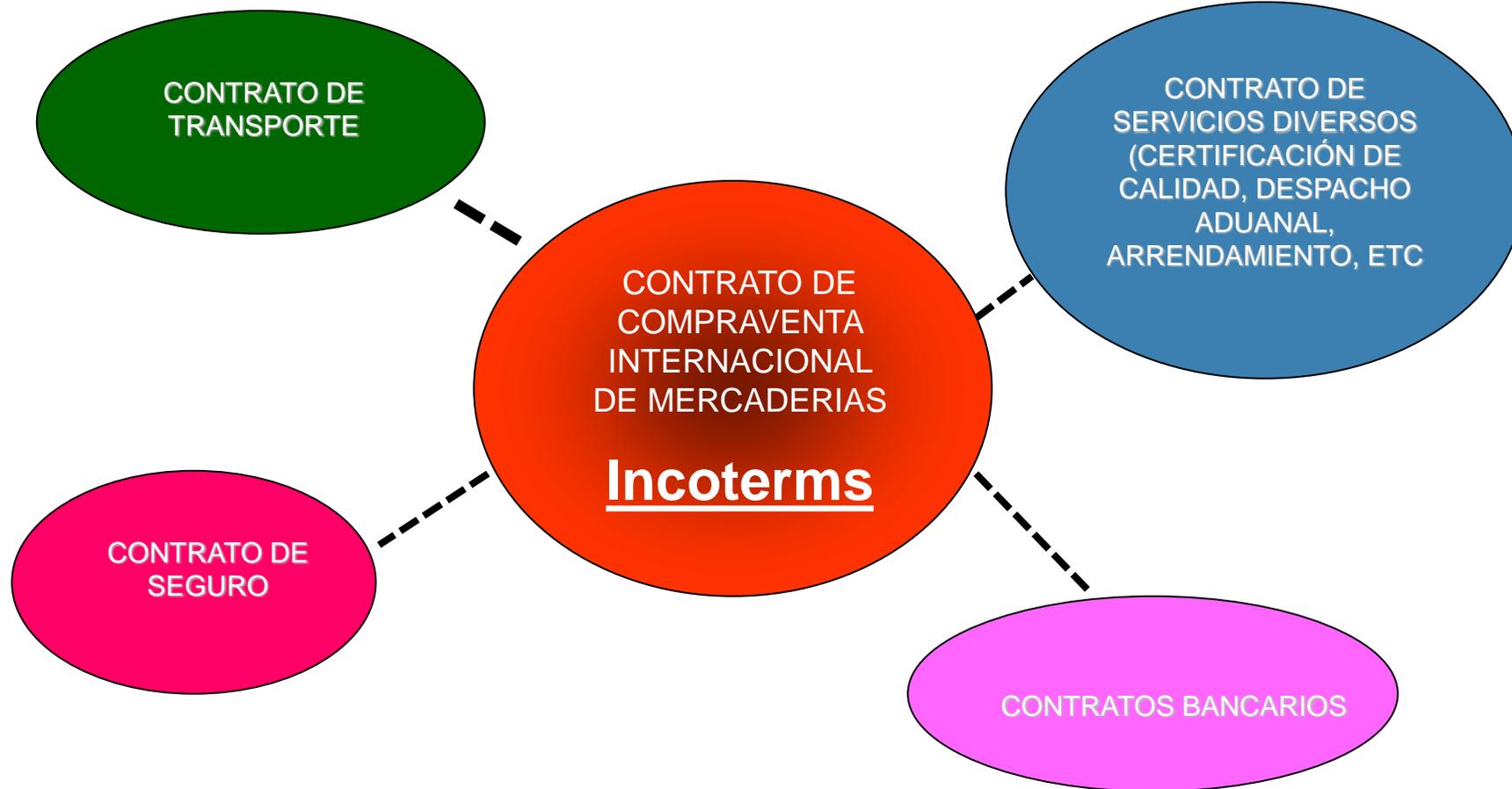


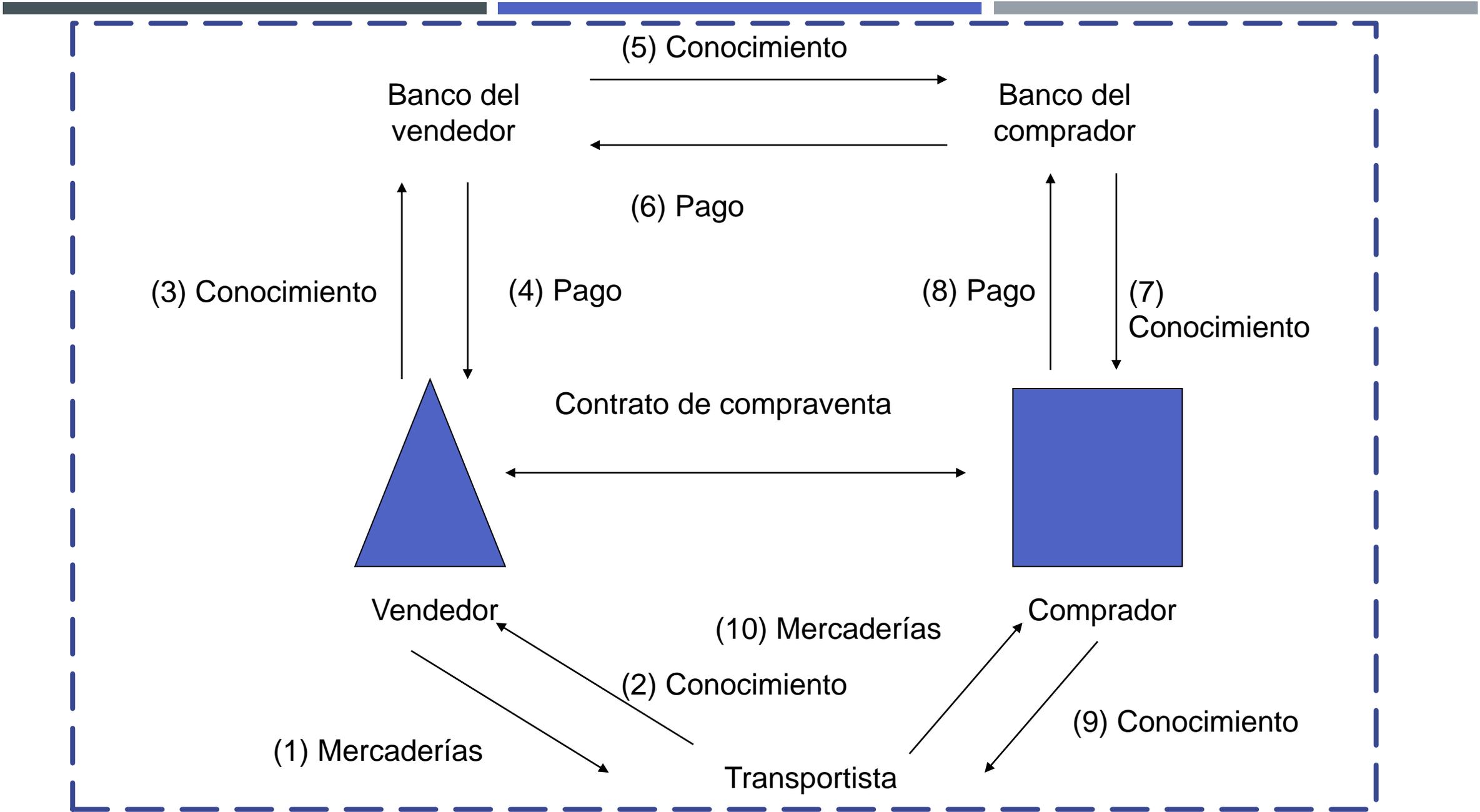
Incoterms[®]
2020 by the International
Chamber of Commerce (ICC)

REGLAS DE ICC PARA EL
USO DE TÉRMINOS
COMERCIALES
NACIONALES E
INTERNACIONALES









LO QUE HACEN
LAS REGLAS
INCOTERMS

Prácticas entre empresas en los
contratos de compraventa de
mercancías

Describen

Obligaciones

Riesgo

Costos

De: Fiorella Tirado Bertuccelli <ftirado@amcham.org.pe>
Enviado el: martes, 5 de noviembre de 2019 3:31 p.m.
Para: Manuel Quindimil <mquindimil@amcham.org.pe>
Asunto: RE: Oferta

Acepto.

Fiorella Tirado
Av. De Los Sueños 666 Lima

De: Manuel Quindimil <mquindimil@amcham.org.pe>
Enviado el: martes, 5 de noviembre de 2019 3:28 p.m.
Para: Fiorella Tirado Bertuccelli <ftirado@amcham.org.pe>
Asunto: Oferta

Srta. Fiorella Tirado:

Le ofrezco comprarle 1000 pares de zapatos, a US\$ 10 FOB a ser embarcados en Lima para Buenos Aires antes del 15 diciembre de 2019.

Saludos,

Manuel Quindimil
Av. Córdoba 2015 Buenos Aires.

FORM 2-1
Letter of Inquiry

Mr. Paulo Netto, General Manager
GLOBO Products, S.A.
76 Rua Rui Barbosa
Rio de Janeiro, Brazil

By Fax

June 1, 2005

Dear Mr. Netto:

We enjoyed visiting your display at the Rio de Janeiro Trade Fair on April 20th of this year. Thank you for taking the time to come to our reception at the Hotel Central. We, too, are excited about possible business development opportunities for Value Industries in Brazil. Our Vice President for Business Development, Ms. Samantha Williams, will be in Rio de Janeiro in September and will be in contact with you to arrange for a factory visit to discuss business possibilities.

We now wish to order Christmas ornaments. Please send us a pro forma invoice in triplicate covering:

Item #15	50,000 Christmas Lights in Red, Green, and Yellow
Item #21	5,000 White Angel Ornaments
Item #13	5,000 Candy Cane Ornaments
Item #4	5,000 Sparkling Red Bells
Item #8	10,000 Super Deluxe 18" Christmas Wreaths

Please include your best price, including packaging, FOB Rio de Janeiro, C&F Newark, New Jersey, and CIF Newark. Thank you and we look forward to your response.

Sincerely,

Henry Williams
Sales Director, North America
Value Industries, Inc.
Worthington, Ohio

FORM 2-2
Pro Forma Invoice

GLOBO Products, S.A.
76 Rua Rui Barbosa
Rio de Janeiro, Brazil

To: Mr. Henry Williams
Sales Director
Value Industries, Inc.

June 15, 2005

Pro Forma Invoice No. 522

Description	Price per Unit (USD)	Total Price
50,000 Christmas Lights in Red, Green, and Yellow	\$.25	\$12,500
5,000 White Angel Ornaments	.75	3,750
5,000 Candy Cane Ornaments	.95	4,750
5,000 Sparkling Red Bells	.95	4,750
10,000 Super Deluxe 18" Christmas Wreaths	3.50	<u>35,000</u>
Total Price FOB Rio de Janeiro		\$60,750
Ocean Freight to Newark, New Jersey		<u>2,500</u>
Total Price C&F Newark		\$63,250
Insurance at 110%		<u>515</u>
Total Price CIF Newark		\$63,765

The prices quoted above are firm for 60 days. Payment terms are payment under a confirmed irrevocable letter of credit issued by a U.S. Bank and confirmed by the Banco do Brasil, Rio de Janeiro Branch. Shipment will occur in approximately 15 days from receipt of your order and advice of credit. All purchase orders subject to written acknowledgment from us.

Yours Truly,

Paulo Netto
General Manager

FORM 2-3
Purchase Order

GLOBO Products, S.A.
76 Rua Rui Barbosa
Rio de Janeiro, Brazil

By Fax

July 1, 2005

Dear Mr. Netto:

Please supply us in accordance with your Pro Forma Invoice No. 522 dated June 15, 2005 with the following items:

Item #15	50,000 Christmas Lights in Red, Green, and Yellow @ \$.25 USD per unit
Item #21	5,000 White Angel Ornaments @ .75
Item #13	5,000 Candy Cane Ornaments @ .95
Item #4	5,000 Sparkling Red Bells @ .95
Item #8	10,000 Super Deluxe 18" Christmas Wreaths @ 3.50

Total Price CIF Newark, New Jersey \$63,765.00

Delivery Date: Prior to September 1, 2005

We have instructed Mid-America Bank to open a confirmed irrevocable letter of credit per your pro forma invoice and to ask the Banco do Brasil, Rio de Janeiro Branch, for its confirmation. We look forward to your early acknowledgment by mail.

Sincerely,

Henry Williams
Sales Director, North America
Value Industries, Inc.
Worthington, Ohio

**ITC MODEL CONTRACT FOR THE
INTERNATIONAL COMMERCIAL
SALE OF GOODS (SHORT VERSION)**

PARTIES:

Seller

Name (name of company)

.....

Legal form (e.g. limited liability company)

.....

Country of incorporation and (if appropriate) trade register number

.....

Address (address of place of business of the seller, phone, fax, e-mail)

.....

Represented by (surname and first name, address, position, legal title of representation)

.....

Buyer

Name (name of company)

.....

Legal form (e.g. limited liability company)

.....

Country of incorporation and (if appropriate) trade register number

.....

Address (address of place of business of the buyer, phone, fax, e-mail)

.....

Represented by (surname and first name, address, position, legal title of representation)

.....

Hereinafter: "the Parties"

1. Goods

1.1 Subject to the terms agreed in this contract, the Seller shall deliver the following good(s) (hereinafter: "the Goods") to the Buyer.

1.2 Description of the Goods (details necessary to define/specify the Goods which are the object of the sale, including required quality, description, certificates, country of origin, other details).

1.3 Quantity of the Goods (including unit of measurement).

1.3.1 Total quantity.....

1.3.2 Per delivery instalment (if appropriate)

1.3.3 Tolerance percentage: Plus or minus % (if appropriate)

1.4 Inspection of the Goods (where an inspection is required, specify, as appropriate, details of organization responsible for inspecting quality and/or quantity, place and date and/or period of inspection, responsibility for inspection costs).

1.5 Packaging.....

1.6 Other specification.....

2. Delivery

2.1 Applicable International Chamber of Commerce (hereinafter: ICC) Incoterms (by reference to most recent version of the Incoterms at date of conclusion of the contract).

2.2 Place of delivery.....

2.3 Date or period of delivery.....

2.4 Carrier (name and address, where applicable)

2.5 Other delivery terms (if any)

3. Price

3.1 Total price.....

3.2 Price per unit of measurement (if appropriate)

3.3 Amount in numbers

3.4 Amount in letters

3.5 Currency

3.6 Method for determining the price (if appropriate).....

4. Payment conditions

4.1 Means of payment (e.g. cash, cheque, bank draft, transfer)

4.2 Details of Seller's bank account (if appropriate)

4.3 Time for payment.....

The Parties may choose a payment arrangement among the possibilities set out below, in which case they should specify the arrangement chosen and provide the corresponding details:

- Payment in advance *[specify details]*
- Payment by documentary collection *[specify details]*
- Payment by irrevocable documentary credit *[specify details]*
- Payment backed by bank guarantee *[specify details]*
- Other payment arrangements *[specify details]*

5. Documents

5.1 The Seller shall make available to the Buyer (or shall present to the bank specified by the Buyer) the following documents (tick corresponding boxes and indicate, as appropriate, the number of copies to be provided):

- Commercial invoice
- The following transport documents (specify any detailed requirements)
- Packing list
- Insurance documents
- Certificate of origin
- Certificate of inspection
- Customs documents
- Other documents

5.2 In addition, the Seller shall make available to the Buyer the documents indicated in the ICC Incoterms the Parties have selected under Article 2 of this contract.

6. Non-performance of the Buyer's obligation to pay the price at the agreed time

6.1 If the Buyer fails to pay the price at the agreed time, the Seller shall fix to the Buyer an additional period of time of (specify the length) for performance of payment. If the Buyer fails to pay the price at the expiration of the additional period, the Seller may declare this contract avoided in accordance with Article 10 of this contract.

6.2 If the Buyer fails to pay the price at the agreed time, the Seller shall in any event be entitled, without limiting any other rights it may have, to charge interest on the outstanding amount (both before and after any judgment) at the rate of *[specify]* % per annum. *[Alternatively: Specify other rate of interest agreed by the Parties.]*

[Comment: The Parties should take into consideration that in some legal systems payment of interest is unlawful, or is subject to a legal maximum rate, or there is provision for statutory interest on late payments.]

7. Non-performance of the Seller's obligation to deliver the Goods at the agreed time

7.1 If the Seller fails to deliver the Goods at the agreed time, the Buyer shall fix to the Seller an additional period of time of (specify the length) for performance of delivery. If the Seller fails to deliver the Goods at the expiration of the additional period, the Buyer may declare this contract avoided in accordance with Article 10 of this contract.

[Option: "7.2 If the Seller is in delay in delivery of any goods as provided in this contract, the Buyer is entitled to claim liquidated damages equal to 0.5% (parties may agree some other percentage:%) of the price of those goods for each complete day of delay as from the agreed date of delivery or the last day of the agreed delivery period, as specified in Article 2 of this contract, provided the Buyer notifies the Seller of the delay.

Where the Buyer so notifies the Seller within days from the agreed date of delivery or the last day of the agreed delivery period, damages will run from the agreed date of delivery or from the last day of the agreed delivery period. Where the Buyer so notifies the Seller more than days after the agreed date of delivery or the last day of the agreed delivery period, damages will run from the date of notice. Liquidated damages for delay shall not exceed% of the price of the delayed goods. Liquidated damages for delay do not preclude avoidance of this contract in accordance with Article 10."

8. Lack of conformity

8.1 The Buyer shall examine the Goods, or cause them to be examined within as short period as is practicable in the circumstances. The Buyer shall notify the Seller of any lack of conformity of the Goods, specifying the nature of the lack of conformity, within days after the Buyer has discovered or ought to have discovered the lack of conformity. In any event, the Buyer loses the right to rely on a lack of conformity if he fails to notify the Seller thereof at the latest within a period of two years (other period of time) from the date on which the Goods were actually handed over to the Buyer.

8.2 Where the Buyer has given due notice of non-conformity to the Seller, the Buyer may at his option:

- 8.2.1 Require the Seller to deliver any missing quantity of the Goods, without any additional expense to the Buyer;
- 8.2.2 Require the Seller to replace the Goods with conforming goods, without any additional expense to the Buyer;
- 8.2.3 Require the Seller to repair the Goods, without any additional expense to the Buyer;
- 8.2.4 Reduce the price in the same proportion as the value that the Goods actually delivered had at the time of the delivery bears to the value that conforming goods would have had at that time. The Buyer may not reduce the price if the Seller replaces the Goods with conforming goods or repairs the Goods in accordance with paragraph 8.2.2 and 8.2.3 of this Article or if the Buyer refuses to accept such performance by the Seller;
- 8.2.5 Declare this contract avoided in accordance with Article 10 of this contract.

The Buyer shall in any event be entitled to claim damages.

[Option: "8.3 The Seller's liability under this Article for lack of conformity of the Goods is limited to [specify the limitation(s)]."]

9. Transfer of property

The Seller must deliver to the Buyer the Goods specified in Article 1 of this contract free from any right or claim of a third person.

[Option: "Retention of title. The Seller must deliver to the Buyer the Goods specified in Article 1 of this contract free from any right or claim of a third person. The property in the Goods shall not pass to the Buyer until the Seller has received payment in full of the price of the Goods. Until property in the Goods passes to the Buyer, the Buyer shall keep the Goods separate from those of the Buyer and third parties and properly stored, protected and insured and identified as the Seller's property".]

10. Avoidance* of contract

10.1 There is a breach of contract where a party fails to perform any of its obligations under this contract, including defective, partial or late performance.

10.2 There is a fundamental breach of contract where:

10.2.1 Strict compliance with the obligation which has not been performed is of the essence under this contract; or

10.2.2 The non-performance substantially deprives the aggrieved party of what it was reasonably entitled to expect under this contract.

[Option: "The Parties additionally agree that the following is to be considered as a fundamental breach of contract:

(Specify the cases that constitute a fundamental breach of contract e.g. late payment, late delivery, non-conformity, etc.)"]

10.3 In a case of a breach of contract according to paragraph 10.1 of this Article, the aggrieved party shall, by notice to the other party, fix an additional period of time of (specify the length) for performance. During the additional period of time the aggrieved party may withhold performance of its own reciprocal obligations and may claim damages, but may not declare this contract avoided. If the other party fails to perform its obligation within the additional period of time, the aggrieved party may declare this contract avoided.

10.4 In case of a fundamental breach of contract according to paragraph 10.2 of this Article, the aggrieved party may declare this contract avoided without fixing an additional period of time for performance to the other party.

10.5 A declaration of avoidance of this contract is effective only if made by notice to the other party.

* Note: For the purposes of this Model Contract, the term "Avoidance" is taken from the CISG and means termination of contract.

11. Force majeure – excuse for non-performance

11.1 "Force majeure" means war, emergency, accident, fire, earthquake, flood, storm, industrial strike or other impediment which the affected party proves was beyond its control and that it could not reasonably be expected to have taken the impediment into account at the time of the conclusion of this contract or to have avoided or overcome it or its consequences.

11.2 A party affected by force majeure shall not be deemed to be in breach of this contract, or otherwise be liable to the other, by reason of any delay in performance, or the non-performance, of any of its obligations under this contract to the extent that the delay or non-performance is due to any force majeure of which it has notified the other party in accordance with Article 11.3. The time for performance of that obligation shall be extended accordingly, subject to Article 11.4.

11.3 If any force majeure occurs in relation to either party which affects or is likely to affect the performance of any of its obligations under this contract, it shall notify the other party within a reasonable time as to the nature and extent of the circumstances in question and their effect on its ability to perform.

11.4 If the performance by either party of any of its obligations under this contract is prevented or delayed by force majeure for a continuous period in excess of three [specify any other figure] months, the other party shall be entitled to terminate this contract by giving written notice to the Party affected by the force majeure.

[If preferred, replace 11.4 with the following alternative:

"11.4 If the performance by either party of any of its obligations under this contract is prevented or delayed by force majeure for a continuous period in excess of three [specify any other figure] months, the Parties shall negotiate in good faith, and use their best endeavours to agree upon such amendments to this contract or alternative arrangements as may be fair and reasonable with a view to alleviating its effects, but if they do not agree upon such amendments or arrangements within a further period of 30 [specify any other figure] days, the other party shall be entitled to terminate this contract by giving written notice to the Party affected by the force majeure".]

12. Entire agreement

12.1 This contract sets out the entire agreement between the Parties. Neither party has entered into this contract in reliance upon any representation, warranty or undertaking of the other party that is not expressly set out or referred to in this contract. This Article shall not exclude any liability for fraudulent misrepresentation. [Add where relevant: "This contract supersedes any previous agreement or understanding relating its subject matter".]

12.2 This contract may not be varied except by an agreement of the Parties in writing (which may include e-mail).

13. Notices

13.1 Any notice under this contract shall be in writing (which may include e-mail) and may be served by leaving it or sending it to the address of the other party as specified in Article 13.2 below, in a manner that ensures receipt of the notice can be proved.

13.2 For the purposes of Article 13.1, notification details are the following, unless other details have been duly notified in accordance with this Article:

-;
-

14. Dispute resolution procedure

Any dispute, controversy or claim arising out of or relating to this contract, including its conclusion, interpretation, performance, breach, termination or invalidity, shall be finally settled under the rules of [specify the arbitration institution] by [specify the number of arbitrators, e.g. sole arbitrator or, if appropriate, three arbitrators] appointed in accordance with the said rules. The place of arbitration shall be [specify]. The language of the arbitration shall be [specify].

[The following are alternatives to a specified arbitral institution under Article 14.

Alternative 1: Ad hoc arbitration

"Any dispute, controversy or claim arising out of or relating to this contract, including its conclusion, interpretation, performance, breach, termination or invalidity, shall be finally settled under the rules of UNCITRAL [specify other rules] by [specify the number of arbitrators, e.g. sole arbitrator or, if appropriate, three arbitrators] appointed by [specify name of appointing institution or person]. The place of arbitration shall be [specify]. The language of the arbitration shall be [specify]."

Alternative 2: State courts

"Any dispute, controversy or claim arising out of or relating to this contract, in particular its conclusion, interpretation, performance, breach, termination or invalidity, shall be finally settled by the courts of (specify place and country) which will have exclusive jurisdiction."

15. Applicable law and guiding principles

15.1 Questions relating to this contract that are not settled by the provisions contained in the contract itself shall be governed by the United Nations Convention on Contracts for the International Sale of Goods (Vienna Sales Convention of 1980, hereafter referred to as CISG).

Questions not covered by the CISG shall be governed by the UNIDROIT Principles of International Commercial Contracts (hereafter referred to as UNIDROIT Principles), and to the extent that such questions are not covered by the UNIDROIT Principles, by reference to [specify the relevant national law by choosing one of the following options:

The applicable national law of the country where the Seller has his place of business,
or

The applicable national law of the country where the Buyer has his place of business,
or

The applicable national law of a third country (specify the country).]

15.2 This contract shall be performed in a spirit of good faith and fair dealing.

DATE AND SIGNATURE OF The Parties

	Seller	Buyer
Date
Name

Signature

Signature

LO **NO** HACEN QUE HACEN LAS REGLAS INCOTERMS

- Si existe o no un contrato de compraventa
- Especificaciones de las mercaderías vendidas
- Momento, lugar, método o divisa del pago del precio
- Recursos legales disponibles en caso de incumplimiento del contrato de compraventa del contrato
- Consecuencias de las demoras y de otros incumplimientos contractuales
- Efecto de las sanciones
- Imposición de aranceles
- Prohibición de exportar o importar
- La fuerza mayor o la excesiva onerosidad
- Derechos de propiedad intelectual
- El sistema, lugar o legislación sobre resolución de controversias en caso de incumplimiento

LO **NO** HACEN QUE HACEN LAS REGLAS INCOTERMS

- No se ocupan de la transmisión de la propiedad/título/posesión de la mercadería vendida
- No establecen la ley aplicable al contrato.
- Reglas INCOTERMS 2020 no son en sí mismas contrato de compraventa
- Forman parte del contrato de compraventa



- Indicar correctamente INCOTERMS (versión y modo de transporte)
- INCOTERMS complementados con otros acuerdos
- Utilizar incorrectamente INCOTERMS

Certidumbre

Incertidumbre
Interpretación
de un tercero

Acuerdo de voluntad de las partes

CAMBIOS INCOTERMS 2020 (SISTEMÁTICO)

- Introducción
- Demarcación y conexión entre el contrato de compraventa y sus contratos accesorios
- Notas explicativas por cada Incoterms (Notas de orientación)
- Reordenan los Incoterms para dar más preminencia a entrega y el riesgo

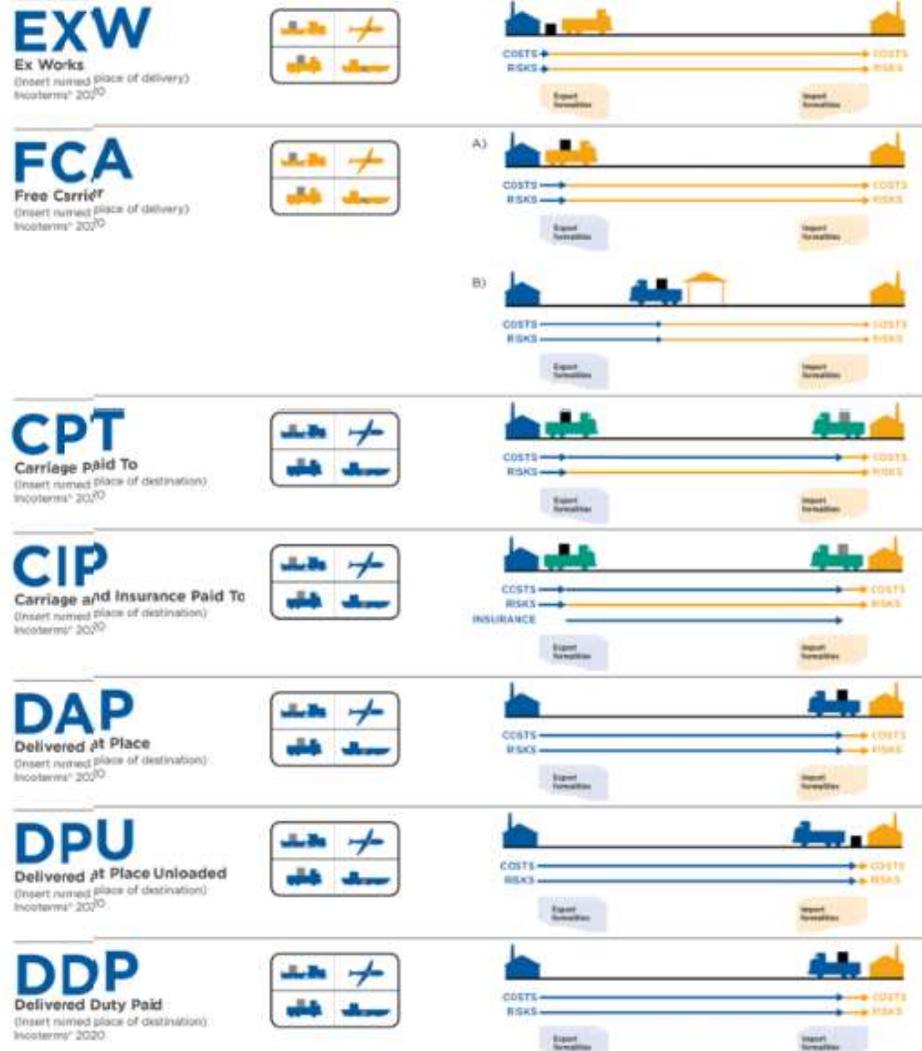
CAMBIOS INCOTERMS 2020

- Conocimientos de embarque con la mención “a bordo”
FCA
- Costos: dónde se enumeran
- Diferentes niveles de cobertura de seguro CIF y CIP
- Disposición del transporte medios propios del transporte del vendedor o comprador en FCA, DAP, DPU y DDP
- Inclusión de requisitos seguridad en las obligaciones y costos del transporte
- Notas explicativas

ESTRUCTURA INTERNA DE INCOTERMS

- A1/B1 Obligaciones generales
- A2/B2 Entrega/recepción
- A3/B3 Transmisión de riesgos
- A4/B4 Transporte
- A5/B5 Seguro
- A6/B6 Documento de entrega/transporte
- A7/B7 Despacho de exportación/importación
- A8/B8 Comprobación/embalaje/marcado
- A9/B9 Reparto de costos
- A10/B10 Notificaciones

RULES FOR ANY MODE OR MODES OF TRANSPORT



RULES FOR SEA AND INLAND WATERWAY TRANSPORT

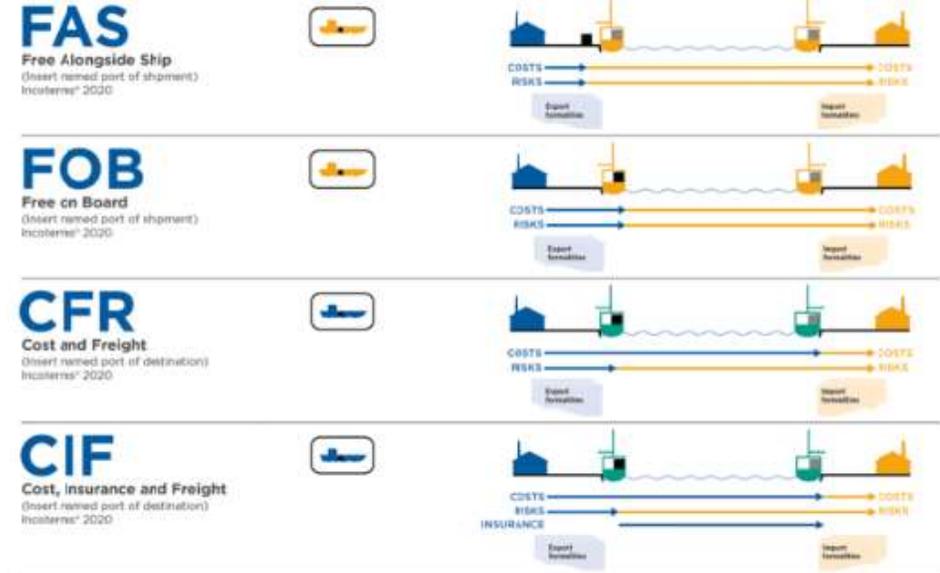




TABLA DE INCOTERMS 2020 (INTERNATIONAL COMMERCIAL TERMS)

Incoterm	Modalidad de transporte	Embalaje y verificación	Carga	Transporte interior en origen	Despacho de exportación	Carga y estiba	Flete internacional	Seguro	Descarga	Gastos despacho importación	Impuestos importación	Transporte interior en destino	Entrega	Descarga
E EXW + Localidad Origen Ex Works	Todos	Vendedor	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador opcional	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
FCA + Localidad Origen Free Carrier	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Comprador	Comprador	Comprador opcional	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
F FAS + Localidad Origen Free Alongside ship	Marítimo	Vendedor	Vendedor	Vendedor	Vendedor	Comprador	Comprador	Comprador opcional	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
FOB + Localidad Origen Free on board	Marítimo	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Comprador	Comprador opcional	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
CFR + Localidad Destino Cost and Freight	Marítimo	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Comprador opcional	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
C CIF + Localidad Destino Cost Insurance and Freight	Marítimo	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor Min. IC CLAUSE C	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
CPT + Localidad Destino Carriage paid to	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Comprador opcional	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
CIP + Localidad Destino Carriage and Insurance paid to	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor oblig. IC CLAUSE A	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
D DAP + Puerto Destino Delivered at Place	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Comprador opcional	Comprador	Comprador	Comprador	Comprador	Comprador	Comprador
DPU + Puerto Destino Delivered at Place Unloaded	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor opcional	Vendedor	Comprador	Comprador	Comprador	Comprador	Comprador
DAP + Dirección Entrega Delivered at Place	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor opcional	Vendedor	Comprador	Comprador	Vendedor	Vendedor	Comprador
DPU + Dirección Entrega Delivered at Place Unloaded	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor opcional	Vendedor	Comprador	Comprador	Vendedor	Vendedor	Vendedor
DDP + Dirección Entrega Delivered Duty Paid	Todos	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor opcional	Vendedor	Vendedor	Vendedor	Vendedor	Vendedor	Comprador

Responsabilidad del Vendedor

Responsabilidad del comprador

EXW: El vendedor sólo se responsabiliza de poner en su propio establecimiento la mercancía a disposición del comprador. El comprador asume todo el riesgo desde el establecimiento del vendedor hasta destino.

FAS: El vendedor es responsable de entregar la mercancía en el muelle al costado del buque. A partir de ese momento, el riesgo recae en el comprador.

FCA: El vendedor cumple con sus obligaciones cuando entrega la mercancía al transportista elegido por el comprador, en el lugar determinado. El riesgo se transfiere en el muelle de descarga del transportista elegido.

FOB: El vendedor es responsable de poner la mercancía a bordo del buque. El riesgo se transfiere una vez la mercancía ha sido cargada a bordo del buque.

CFR: El vendedor asume los costes de flete (gastos en el puerto de destino no incluidos). El riesgo se transfiere una vez la mercancía ha sido cargada a bordo del buque.

CIF: El vendedor asume los costes de seguro y flete (gastos en el puerto de destino no incluidos). El riesgo se transfiere una vez la mercancía ha sido cargada a bordo del buque.

CPT: El vendedor entrega la mercancía al transportista en un lugar acordado de entrega y paga el flete hasta el lugar de destino acordado. La transferencia de riesgos se produce después de la carga en origen, aunque el vendedor pague el transporte hasta un punto convenido en destino.

CIP: El vendedor entrega la mercancía al transportista y asume los costes de seguro y flete hasta el lugar de destino acordado. Sin embargo, la transferencia de riesgos se produce después de la carga en el país de origen, aunque el vendedor pague el transporte hasta un punto convenido en el país de destino.

DPU: El vendedor entrega la mercancía en el lugar convenido en el país de destino (Puerto o Dirección entrega). El riesgo se transfiere cuando se haya descargado la mercancía en el lugar convenido.

DAP: El vendedor entrega la mercancía en el lugar convenido en el país de destino (Puerto o Dirección entrega). El vendedor asume el riesgo hasta entrega en destino final sin descarga. No incluye despacho aduanas en destino ni impuestos importación.

DDP: El vendedor es responsable de llevar la mercancía hasta destino pagando cualquier derecho y poniendo la mercancía a disposición del comprador. El riesgo se transfiere cuando se entrega la mercancía al comprador en destino final establecido.

TIPOS DE INCOTERMS

Cualquier medio de transporte

1. EXW
2. FCA
3. CPT
4. CIP
5. DAP
6. DPU
7. DDP

Transporte marítimo y vías navegables

8. FAS
9. FOB
10. CFR
11. CIF



**Punto de entrega
(lugar o puerto)**

**Punto de destino
(lugar o puerto)**



DAP N° 22, 4 Street, Sydney Incoterms© 2020

“D” el lugar designado es el de “entrega” y también el de “destino”

Punto de destino

Punto de entrega

Todos los INCOTERMS, salvo los “C”, el lugar designado es el de “entrega”

FCA Buenos Aires Incoterms© 2020

“C” el lugar designado indica el destino dónde el vendedor debe organizar y pagar el transporte de la mercancía, que no es el lugar o puerto de entrega

CFR Sydney Incoterms© 2020

ENTREGA

- 7 reglas “F” y “C” (“ventas de embarque”)
- Entrega en el ámbito del vendedor
 - cuando la mercancía se coloca a bordo del buque en el puerto de carga (CFR, CIF y FOB)
 - poniendo la carga en poder del transportista en CPT y CIP
 - cargándola en los medios de transporte proporcionados por el comprador o poniéndola a disposición del transportista del comprador FCA
- El riesgo se transmite en el ámbito que corresponda al vendedor en el transporte principal

ENTREGA

- Reglas “F” ≠ “C”
- Si el vendedor o comprador quien contrata o dispone del transporte de la mercancía más allá del lugar o puerto de entrega
- “F” es la empresa compradora quien contrata o dispone del transporte de la mercancía más allá del lugar o puerto de entrega
- “C” es la empresa vendedora quien contrata o dispone del transporte de la mercancía más allá del lugar o puerto de entrega (se necesita saber cuál es el destino hasta dónde debe disponer el transporte) DESTINO DESIGNADO ES ≠ LUGAR DE ENTREGA. LA ENTREGA Y EL DESTINO NO SON EL MISMO LUGAR



INCOTERMS MULTIMODALES

EX-WORKS (EXW)

- Entrega:
 - Vendedor entrega al ponerla a disposición de la compradora en sus propias instalaciones.
 - Otro lugar designado (almacenes de su operador logístico), sin cargarla sobre el vehículo.
- Trámites y despacho de exportación e importación comprador.
- Comprador debe contratar el transporte o gestionar medios propios
- Menos obligaciones para vendedor
- Vendedor mínimo control cadena logística y riesgos de envase y embalaje
- Uso correcto
 - Operaciones nacionales o en un espacio regional
 - Transporte de paquetería y envíos pequeños

FREE CARRIER (FCA)

- Entrega:
 - FCA instalaciones del vendedor: entrega cuando el carga la mercancía a bordo del vehículo contratado por el comprador
 - FCA otro lugar: entrega cuando el vendedor pone mercancía a disposición del transportista, sobre vehículo y preparada para descarga. Vendedor debe contratar el primer transporte a las instalaciones del transportista
- Trámites y despacho de exportación vendedor e importación comprador
- Comprador debe contratar el transporte o gestionar medios propios
- Vendedor mínimo control cadena logística y riesgos de envase y embalaje
- Uso eficaz
 - Transporte contenerizado (evitar el uso FOB –costo gastos portuarios en origen y riesgo)

CARRIAGE PAID TO (CPT)

- Entrega:
 - Vendedor, pese a contratar y asumir el costo del transporte hasta el lugar de destino convenido, entrega al poner mercancía a disposición del transportista por él contratado en origen
 - Hay diferencia lugar de entrega y del destino
- Trámites y despacho de exportación vendedor e importación comprador
- Vendedor debe contratar el transporte o gestionar medios propios
- Control cadena logística vendedor
- Uso eficaz
 - CPT debe reemplazar al CFR Transporte marítimo B/L Transporte contenerizado (evitar el uso FOB –costo gastos portuarios en origen y riesgo)

CARRIAGE AND INSURANCE PAID TO (CIP)

- Entrega:
 - Vendedor, pese a contratar y asumir el costo del transporte hasta el lugar de destino convenido, entrega al poner mercancía a disposición del transportista por él contratado en origen (se suma la obligación vendedor contratar seguro que cubra los riesgos de mercancía en su transporte que soportará compradora hasta la entrega)
 - Hay diferencia lugar de entrega y del destino
- Trámites y despacho de exportación vendedor e importación comprador
- Vendedor debe contratar el transporte o gestionar medios propios
- Vendedor obligado contratar seguro (riesgos mercancía en transporte que soportará comprador desde entrega)
 - Modalidad Seguro A Institute Cargo Clauses (mayor cobertura: cualquier riesgo de pérdida o daño, salvo exclusiones)
 - Cobertura de seguro | 110% del precio de compraventa

DELIVERED AT PLACE (DAT)

- Entrega:
 - Vendedor pone mercancía a disposición del comprador sobre el medio de transporte sin descargar en el lugar de destino designado
- Trámites y despacho de exportación y países de tránsito vendedor e importación comprador
- Vendedor debe contratar el transporte o gestionar medios propios
- Vendedor no está obligado contratar seguro (pero es conveniente)
- Dependencia del comprador para el despacho de importación
- Control y contratación de la cadena logística vendedor
- No se ajusta créditos documentarios

DELIVERED AT PLACE UNLOADED(DPU)

- Entrega:
 - Vendedor cuando mercancía se pone a disposición comprador descargada desde los medios de transporte de llegada al lugar de destino
- Trámites y despacho de exportación y países de tránsito vendedor e importación comprador
- Vendedor debe contratar el transporte o gestionar medios propios
- Vendedor no está obligado contratar seguro (pero es conveniente)
- Control y contratación de la cadena logística vendedor
- Vendedor puede sufrir costos adicionales (descarga de mercancías)
- Vendedor inseguridad operaciones efectuadas en destino
- Dependencia del comprador para el despacho de importación
- No se ajusta créditos documentarios

DELIVERED DUTY PAID (DDP)

- Entrega:
 - Vendedor cuando mercancía, despachada para importación, se pone a disposición comprador sobre los medios de transporte de llegada, sin descargar, al lugar de destino
- Vendedor debe gestionar y asumir despacho de exportación, países de tránsito e importación y pago de impuestos Impone mayor obligación al vendedor
- Vendedor debe contratar el transporte o gestionar medios propios
- Vendedor no está obligado contratar seguro (pero es conveniente)
- Control y contratación de la cadena logística vendedor



INCOTERMS VÍA MARÍTIMA O NAVEGABLES

FREE ALONGSIDE (FAS)

- Entrega:
 - Vendedor entrega mercancía al costado del buque (en el muelle o bajo la grúa de la carga), contratado por compradora
- Trámites y despacho de exportación vendedor e importación comprador
- Comprador debe contratar y asumir el costo de operaciones de carga en puerto de embarque
- Comprador contratar y pagar el transporte marítimo
- No hay obligación de contratar seguro
- Comprador controla la mayor parte de cadena logística
- Uso eficaz
 - Graneles
 - Material voluminoso
 - Maquinaria y equipo pesado

FREE ON BOARD (FOB)

- Entrega:
 - Vendedor entrega la mercancía, despachada para exportación, a bordo del buque contratado por la compradora
- Trámites y despacho de exportación vendedor e importación comprador
- Vendedor y Comprador debe gestionar y asumir los costos del transporte interior hasta y desde el puerto de sus países
- Comprador debe contratar el transporte o gestionar medios propios
- No hay obligación de contratar seguro
- Complicación para cobrar crédito documentario (contrata transporte comprador)
- Comprador controla casi toda cadena logística
- Uso eficaz
 - Graneles sólidos o líquidos
 - Cargas generales
 - Material voluminoso o maquinaria y equipo

COST AND FREIGHT (CFR)

- Entrega:
 - Vendedor entrega la mercancía a bordo del buque y contrata y asume su transporte hasta el puerto de destino designado
 - Hay diferencia lugar de entrega y del destino
- Trámites y despacho de exportación vendedor e importación comprador
- Vendedor y Comprador debe gestionar y asumir los costos del transporte interior hasta y desde el puerto de sus países
- Vendedor contratar el transporte internacional y asumir su costo hasta el puerto destino, cargada a bordo del buque de llegada
- No hay obligación de contratar seguro
- Facilidad para cobrar crédito documentario (contrata transporte vendedor)
- Vendedor controla casi toda cadena logística
- Uso eficaz
 - Graneles sólidos o líquidos
 - Cargas generales
 - Material voluminoso o maquinaria y equipo

COST, INSURANCE AND FREIGHT (CIF)

- Entrega:
 - Vendedor entrega la mercancía a bordo del buque y contrata y asume su transporte hasta el puerto de destino designado (se suma la obligación vendedor contratar seguro que cubra los riesgos de mercancía en su transporte que soportará compradora hasta la entrega)
 - Hay diferencia lugar de entrega y del destino
- Trámites y despacho de exportación vendedor e importación comprador
- Vendedor debe contratar el transporte o gestionar medios propios
- Vendedor obligado contratar seguro (riesgos mercancía en transporte que soportará comprador desde entrega)
 - Modalidad Seguro C Institute Cargo Clauses (menor cobertura: incendio, explosión, varada, hundimiento, naufragio, etc.)
 - Cobertura de seguro 110% del precio de compraventa
- Uso eficaz
 - Mercancía industrial
 - Cargas no unitarizadas valor medio y algo

TEN COMMON MISTAKES IN USING THE INCOTERMS RULES

- Use of a traditional “sea and inland waterway only” rule such as FOB or CIF for containerised goods, instead of the “all transport modes” rule e.g. FCA or CIP. This exposes the exporter to unnecessary risks
- Making assumptions about passing of title to the goods, based on the Incoterms rule in use. The Incoterms rules are silent on when title passes from seller to buyer; this needs to be defined separately in the sales contract
- Failure to specify the port/place with sufficient precision, e.g. “FCA Chicago”, which could refer to many places within a wide area
- Attempting to use DDP without thinking through whether the seller can undertake all the necessary formalities in the buyer’s country, e.g. paying GST or VAT

TEN COMMON MISTAKES IN USING THE INCOTERMS RULES

- Attempting to use EXW without thinking through the implications of the buyer being required to complete export procedures – in many countries it will be necessary for the exporter to communicate with the authorities in a number of different ways
- Use of CIP or CIF without checking whether the level of insurance in force matches the requirements of the commercial contract – in some instances these Incoterms rules only require a minimal level of cover, which may be inadequate.
- Where there is more than one carrier, failure to think through the implications of the risk transferring on taking in charge by the first carrier – from the buyer's perspective, this may turn out to be a small haulage company in another country, so redress may be difficult in the event of loss or damage

TEN COMMON MISTAKES IN USING THE INCOTERMS RULES

- Failure to establish how terminal handling charges (THC) are going to be treated at the point of arrival. Carriers' practices vary a good deal here. Some carriers absorb THC's and include them in their freight charges; however others do not.
- Where payment is with a letter of credit or a documentary collection, failure to align the Incoterms rule with the security requirements or the requirements of the banks.
- When DAT/DPU or DAP is used with a "post-clearance" delivery point, failure to think through the liaison required between the carrier and the customs authorities – can lead to delays and extra costs