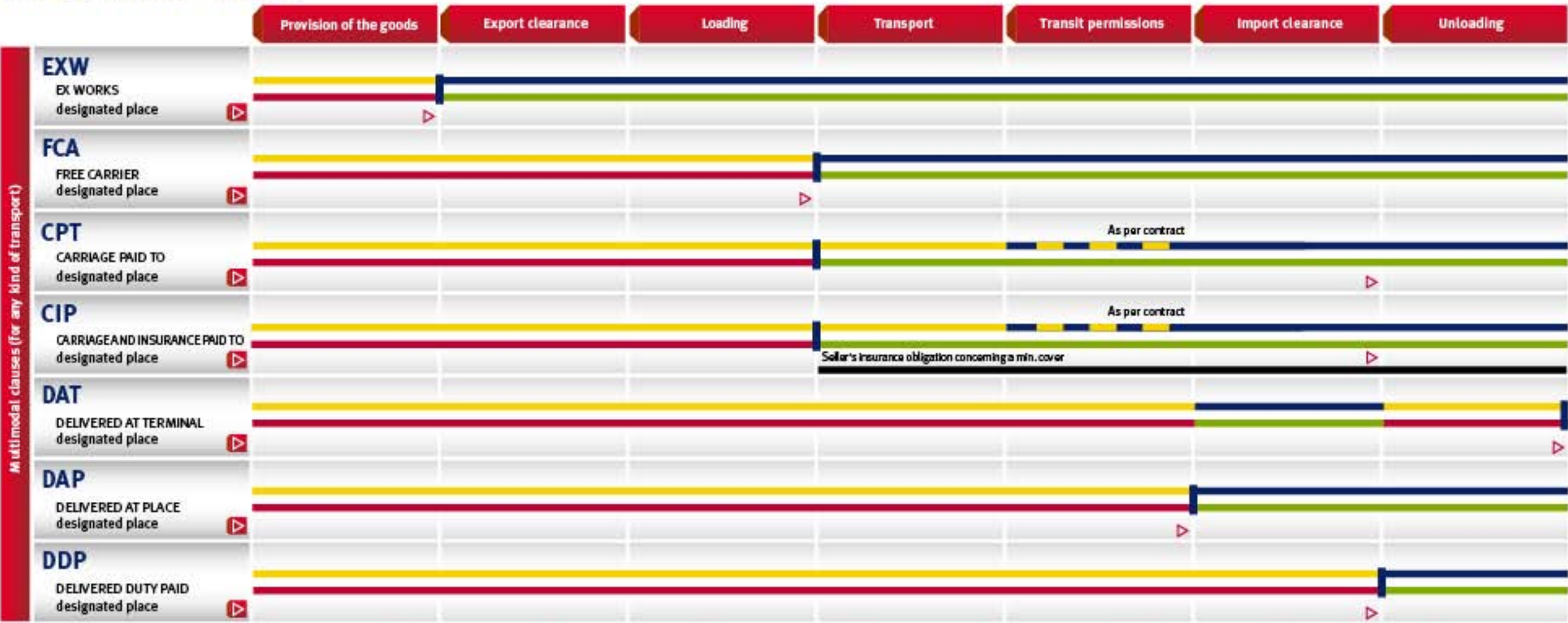


INCOTERMS® 2010



■ costs for seller
 ■ costs for buyer
 ▷ risks for seller
 ■ risks for buyer
 ■ Transfer of risk