

Incoterms® is an acronym that stands for "International Commercial Terms". It is a series of three-letter trade terms related to common contractual trading practices that can be used in sales contracts. These clauses define the **responsibilities** and the **obligations** of the buyer and the seller.

Scope

This eLearning course provides a general overview of **Incoterms® 2020** rules from both the perspectives of the **EU Customs & Tax administrations** and **EU traders**.

Incoterms® describe the party's responsibility for **various expenses** of the delivery of goods, such as **loading the goods**, arranging the **transport** and **insurance**, processing the export and import **customs clearance** etc. They also determine the **transfer of risks** in the event of damage to the goods during their transport.

Audience

This eLearning module is addressed to economic operators dealing with the trading of goods in the customs territory of the European Union, and to customs and tax officials of EU national administrations responsible for customs clearance formalities.

Learning Outcomes

The global objectives of the eLearning module are:

- ❖ Explain the particular **delivery conditions** of each of the 11 **Incoterms® 2020** rules;
- ❖ Facilitate the choice of the **most appropriate Incoterms® rule** for the trading contracts according to your **needs**, as the seller or the buyer;
- ❖ Demonstrate how to complete the **customs declaration** for the release of the goods for free circulation in the EU for each **Incoterms®** rule;
- ❖ Explain how **Incoterms®** are related to the **customs clearance** and **customs valuation**.
- ❖ Highlight the **benefits** of the correct application of **Incoterms®** in trade contracts.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.



Features

- ✓ The course is designed to be **flexible** and **personalised**. Users may start, pause and resume the course where they left off, at their convenience.
- ✓ Real-life **case stories** help trainees apply their theoretical knowledge and course assessment questions help evaluate their understanding of the material.
- ✓ In addition to the menu, a **course map** allows users to quickly access the main chapters of the course. The course map is conveniently placed in the vertical toolbar located on the right side.
- ✓ A **course summary** of the most relevant information is available in a printable format. It's also possible to print any course screen for future reference.

Course duration

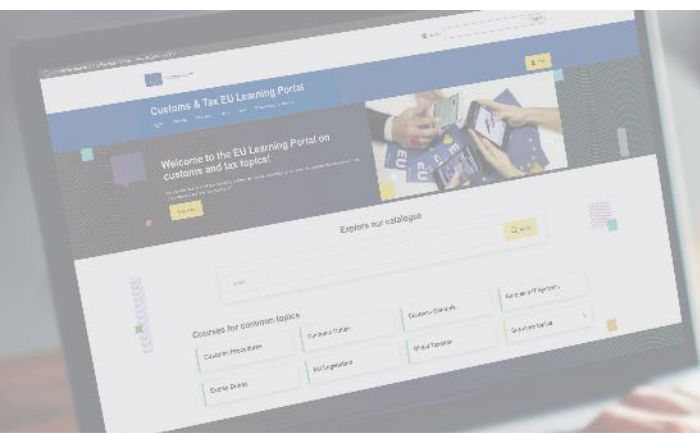
The time required to complete the course is around 2 h and 45 minutes.

Available languages

The course is available in English. However, consult [Customs and Tax EU Learning Portal](#) for the availability of further EU language versions.

Let's get started!

- ✓ The eLearning module is **publicly available** via the [Customs and Tax EU Learning portal](#) for direct view.
- ✓ **Troubleshoot** technical issues and get help by clicking on "FAQ" or "Support" buttons of the Customs and Tax EU Learning portal.



Find out more

Visit the [Customs and Tax EU Learning Portal \(europa.eu\)](#)

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