

18. The place or port of delivery identified by A2 is critical both for risk and for costs.
19. The place or port of delivery under A2 marks the place at which risk transfers from seller to buyer under A3. It is at that place or port that the seller performs its obligation to provide the goods under the contract as reflected in A1 such that the buyer cannot recover against the seller for the loss of or damage to the goods occurring after that point has passed.
20. The place or port of delivery under A2 also marks the central point under A9 which allocates costs to seller and buyer. In broad terms, A9 allocates costs before the point of delivery to the seller and costs after that point to the buyer.

Delivery points

Extremes and in-betweens: the four traditional Incoterms® rules groups

21. Versions of the Incoterms® rules before 2010 traditionally grouped the rules into four, namely E, F, C and D, with E and D lying at extreme poles from each other in terms of the point of delivery and the F and C rules lying in between. While the Incoterms® rules have, since 2010, been grouped according to the means of transport used, the old groupings are still helpful in understanding the point of delivery. Thus, the delivery point in EXW is an agreed point for collection of the goods by the buyer, whatever the destination to which the buyer will take them. At the other extreme in DAP, DPU and DDP, the delivery point is the same as the destination point to which the seller or its carrier will carry the goods. In the first, EXW, risk transfers before the transport cycle even starts; in the second, the D rules, risk transfers very late in that cycle. Again, in the first, EXW and, for that matter, FCA (seller's premises), the seller performs its obligation to deliver the goods whether or not they actually arrive at their destination. In the second, the seller performs its obligation to deliver the goods only if they actually arrive at their destination.

18. 由 A2 所確定的交貨地方或港口對於風險及費用兩者至為關鍵。
19. A2 項下的交貨的地方或港口標示著 A3 項下風險由賣方移轉至買方的地方。在該地方或港口，如 A1 中所反映的，賣方依契約履行其提供貨物的義務，因此，在該交貨點過後所發生貨物的滅失或毀損，買方無法向賣方要求補償。
20. A2 項下交貨的地方或港口亦標示 A9 項下買賣雙方劃分費用的中心點。廣義而言，A9 將費用在該交貨點前劃分給賣方，在該點之後，費用歸屬買方。

交貨點

極端與兩者之間：四類傳統國貿條規[®] 規則群組

21. 在 2010 版本前，國貿條規[®] 規則的版本傳統地將規則分成四類，亦即 E 類、F 類、C 類及 D 類。在交貨點方面，E 類及 D 類相互處於極端點，而 F 類及 C 類規則介於兩者之間。自 2010 版，當時國貿條規[®] 規則依照所使用的運輸工具分組，在了解交貨點時，舊有的群組仍然有幫助。因此，EXW 中的交貨點是由買方就收取貨物的一個約定點，無論買方要將貨物帶至何目的地。在其他極端如 DAP、DPU 及 DDP 情形中，該交貨點等同賣方或其運送人要將貨物運至之目的地。首先，EXW 的風險甚至在運輸的整個過程開始之前就已移轉。其次，D 類規則整個過程中風險的移轉則很晚。再者，第一種情形中，EXW 以及 FCA (賣方的營業處所)，無論貨物是否實際到達目的地，賣方已履行其交貨義務。第二種情形，僅於貨物實際到達目的地交付，賣方始履行其交貨義務。