

INCOTERMS

SERVICE	EXW	FCA	FAS	FOB	CFR (a.k.a. C & F)	CIF	CPT**	CIP**	DAF	DES	DEQ	DDU	DDP
Red indicates sea & inland transport only. Black indicates any mode of transport.	EXWORKS (...named place)	FREE CARRIER (...named place)	FREE ALONGSIDE SHIP (...named port of shipment)	FREE ONBOARD VESSEL (...named port of shipment)	COST & FREIGHT (...named port of destination)	COST, INSURANCE FREIGHT (...named port of destination)	CARRIAGE PAID TO (...named place of destination)	CARRIAGE INSURANCE, PAID TO (...named place of destination)	DELIVERY AT FRONTIER (...named place)	DELIVERED EX-SHIP (...named port of destination)	DELIVERED EX QUAI DUTY PAID (...named port of destination)	DELIVERED DUTY UNPAID (...named place of destination)	DELIVERY DUTY PAID (...named place of destination)
	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES	RESPONSIBILITY & CHARGES
WAREHOUSE STORAGE AT POINT OF ORIGIN	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
WAREHOUSE LABOR CHARGE AT POINT OF ORIGIN			SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT PACKING	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING AT POINT OF ORIGIN	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
INLAND FREIGHT	BUYER	BUYER***	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
PORT RECEIVING CHARGES	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
FORWARDING FEE	BUYER	BUYER	SELLER*	SELLER*	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING ON OCEAN CARRIER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
OCEAN / AIR FREIGHT	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
CHARGES IN FOREIGN PORT / AIRPORT	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER***	SELLER	SELLER	SELLER	BUYER	SELLER	SELLER	SELLER
CUSTOMS DUTIES AND TAXES ABROAD	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	SELLER
DELIVERY CHARGES TO FINAL DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER

Regardless of the incoterms in use, the seller must supply the goods as agreed in the contract of the sale, together with such evidence of conformity as may be required by the contract.

Regardless of the incoterms in use, the buyer must take receipt and pay for the goods delivered, as provided in the contract.

* The payment of the forwarder's fees is sometimes controversial, depending on the contract of sale.

** Risk of loss or damage is transferred from seller to buyer when goods have been delivered to the carrier.

*** Responsibility may be either the buyer or seller.

This chart is based on International Rules for the interpretation

of trade terms as published by the ICC, 1990.