

INCOTERMS (Who pays for what, and when)

SALES TERMS	Any transport Mode		Sea / Inland Waterway Transport				Any Transport Mode					
	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAT	DAP	DDP	
	Ex works	Free Carrier	Free Alongside	Free On Board	Cost & Freight	Cost, Ins, Fr.	Carriage paid to	Carriage, Ins. Paid to	Delivered at Terminal	Delivered at Place	Delivered Duty Paid	
SERVICES	RESPONSIBILITY & CHARGES											
PACKING	BUYER or SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	
LOADING CHARGES	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	
DELIVERY TO PORT/PLACE	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	
EXPORT DUTY & TAXES	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	
ORIGIN TERMINAL CHARGES	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	
LOADING AND CARRIAGE	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	
CARRIAGE CHARGES	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	
INSURANCE						SELLER						
DESTINATION TERMINAL CHARGES	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	
DELIVERY TO DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	
IMPORT DUTY AND TAXES	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	
	RISK / RESPONSIBILITY, TRANSFERS											
RISK TRANSFERS	At waerhouse, Named Place	On Truck at Named Place	At Named Port Alongside Ship	At Named Port on board the ship	On board the Vessel at port of shipment	On board the Vessel at port of shipment	On board the Vessel at port of shipment	On board the Vessel at port of shipment	On board the Vessel at port of shipment	Unloaded at the Port or Cargo Terminal Named Place	On delivering Carrier at Named Place	On delivering Carrier at Named Place Duty & Tax Paid