

INCOTERMS 2010

TERM	EXW	FCA	CPT	CIP	DAT	DAP	DDP	FAS	FOB	CFR	CIF
	Ex-Works	Free Carrier	Carriage Paid to	Carriage & Insurance Paid To	Delivered at Terminal	Delivered at Place	Delivered Duty Paid	Free Alongside Ship	Free On-Board Vessel	Cost & Freight	Cost Insurance & Freight
SERVICE	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays
Warehouse storage at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Warehouse labor 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
Loading at point of origin	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Inland freight	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Port receiving charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarders fee	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading on ocean carrier	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Buyer	Seller	Seller	Seller
Ocean/Air freight charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Seller	Seller
Charges at foreign Port/Airport	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
Customs, Duties & Taxes abroad	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Buyer	Buyer	Buyer	Buyer

Ex-Work (EXW)

Seller's obligation is to place the goods packed for export at the buyer's disposal at an agreed place. Risk of loss is transferred when Seller makes goods available. When Seller puts the merchandise packed for export at Buyer's disposal at Seller's its own premises (warehouse, factory, etc.)

Free Carrier (FCA)

Seller delivers the goods packed and cleared for export, to the named carrier of the buyer and the named place. If the location is the seller's premises (i.e., truck), then seller is responsible for loading. Risk of loss transfers when seller delivers the goods to the named place cleared for export. When Seller delivers goods to carrier or other person nominated by Buyer at Seller's premises or another named place

Carriage Paid To (CPT)

Seller pays the freight charges to the named place of destination. The buyer is responsible for all charges after delivery at that destination. Risk of loss transfers when goods are delivered to the carrier, not when the goods reach the place of destination. when Seller delivers goods to carrier at port of export or another named person nominated by Seller

Carriage & Insurance Paid To (CIP)

Seller pays for the freight charges to the named destination. The buyer is responsible for all charges after delivery at that destination. Risk of loss transfers when goods are delivered to the carrier. At the point where Seller hands over goods to carrier, not when goods reach destination

Delivered at Terminal (DAT)

Omnimodal term, for all methods of transport - Must be "a" terminal on buyer's side – air, truck, rail, etc...Risk of loss transfers when seller delivers unloaded at terminal. when Seller delivers good once unloaded from arriving means of transport, are laced at the disposal of buyer at a named terminal at the named port or place of destination

Delivered at Place (DAP)

heir to DDU, DAF, DES, DEQ, Risk of loss transfers when Seller delivers to named place of destination. when Seller places goods at Buyer's disposal on carrier, but not unloaded

Delivered Duty Paid (DDP)

Seller delivers goods to the buyers door cleared by Customs but not unloaded. This term should not be used if the seller is unable to obtain an import license in the country of destination. when Seller makes goods available to Buyer, cleared for import at place of destination ready to be unloaded

Free Alongside Ship (FAS)

Seller delivers the goods packed and cleared for export alongside the vessel at the named port of export. (Risk transfers at same point) Cleared for export was changed in 1990 version. When Seller places good alongside ship nominated by buyer at port of export

Free On-Board Vessel (FOB)

Seller delivers when the goods are on board. Risk of loss is transferred at the same place. When Seller delivers goods on board carrier at named port of hipment (or procures goods already so delivered)

Cost & Freight (CFR)

Seller pays for freight and costs to port of destination. Risk of loss transfers when goods are on board in port of export. When Seller delivers the goods on board the vessel at port of export or "procures the goods already so delivered"

Cost, Insurance & Freight (CIF)

Seller pays for the international transportation charges to port of destination. Risk of loss transfers when goods are on board at the port of export. When Seller delivers the goods on board the vessel at port of export or "procures the goods already so delivered"