













| INCOTERM |  LOADING ON TRUCK |  EXPORT CUSTOMS DECLARATION |  CARRIAGE TO PORT OF EXPORT |  UNLOAD AT PORT OF EXPORT |  LOADING AT PORT OF EXPORT |  TRANSIT TO PORT OF IMPORT |  UNLOADING AT PORT OF IMPORT |  LOADING TRUCK AT PORT OF IMPORT |  CARRIAGE TO DESTINATION |  CARGO INSURANCE |  IMPORT CUSTOMS CLEARANCE |  IMPORT TAXES |
|--|--|--|--|--|---|--|---|---|---|---|--|--|
| (EXW) Exworks | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| (FCA) Free Carrier | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| (FAS) Free Alongside Ship | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| (FOB) Free Onboard | SELLER | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| (CFR) Cost and Freight | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| (CIF) Cost, Insurance, and Freight | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | SELLER | BUYER | BUYER |
| (CPT) Carriage paid to | SELLER | SELLER | SELLER | BUYER | SELLER | BUYER | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER |
| (CIP) Carriage & insurance paid to | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER |
| (DAT) Delivered at terminal | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER | SELLER | BUYER | BUYER |
| (DAP) Delivered at place | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER |
| (DDP) Delivered duty paid | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER |