














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	 UNLOADING AT NAMED DESTINATION	 CARGO INSURANCE	 IMPORT CUSTOMS CLEARANCE	 IMPORT TAXES
(EXW) Exworks	BUYER	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	BUYER
(FAS) Free Alongside Ship	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(FOB) Free Onboard	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(CFR) Cost and Freight	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(CIF) Cost, Insurance, and Freight	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	SELLER (Clause C)	BUYER	BUYER
(CPT) Carriage paid to	SELLER	SELLER	SELLER	BUYER	SELLER	BUYER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER
(CIP) Carriage & insurance paid to	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER (Clause A)	BUYER	BUYER
(DAP) Delivered at place	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER
(DPU) Delivered at aplace unloaded	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER
(DDP) Delivered duty paid	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER