

INCOTERMS



Term	EXW Ex-Works	FCA Free Carrier	FAS Free Along- side Ship	FOB Free On- Board Vessel	CFR Cost & Freight	CIF Cost Insurance & Freight	CPT Carriage Paid To	CIP Carriage & In- surance Paid To	DAF Delivery At Frontier	DES Delivered Ex-Ship	DEQ Delivered Ex-Quay Duty Unpaid	DDU Delivered Duty Unpaid	DDP Delivered Duty Paid
Service	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays
Warehouse storage at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Warehouse labour at point of origin	Seller	Seller	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 (3)	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
Forwarders Fee	Buyer	Buyer	Seller (2)	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 charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Charges at foreign Port/Airport	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer (3)	Seller	Seller	Seller	Buyer	Seller	Seller	Seller
Customs, Duties & Taxes abroad	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer (4)	Buyer	Seller
Delivery Charges to final destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller