

INCOTERMS 2010

Transfer of obligation for charges & risk (Importer/Buyer or Exporter/Seller)

Sales Terms	EXW Ex-Works (Place)	FCA Free Carrier (Place)	FAS Free Alongside Ship (Port)	FOB Free On Board (Port)	CFR Cost & Freight (Port)	CIF Cost, Freight & Insurance (Port)	CPT Carriage Paid To (Place)	CIP Carriage & Insurance Paid To (Place)	DAT Delivered At Terminal (Place/Port)	DAP Delivered At Place (Place)	DDP Delivered Duty Paid (Place)
Services	Responsibility & Charges										
Warehouse Services	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Packing	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Origin Loading	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Inland Freight	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Port Rec Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarder Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Ocean/Air Freight	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Dest Port Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Customs Duties/Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Dest Delivery Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller
	Risk / Responsibility, Transfers										
Risk Transfers	At Warehouse Named Place	On Truck at Named Place	At Named Port Alongside Ship	At Named Port On Board Ship	On Board Vessel at Port of Shipment	On Board Vessel at Port of Shipment	On Board Vessel at Port of Shipment	On Board 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 & Taxes Paid)