










	Any Transport Mode		Sea/Inland Waterway Transport				Any Transport Mode				
	EXW 	FCA 	FAS 	FOB 	CFR 	CIF 	CPT 	CIP 	DAP 	DPU 	DDP 
	Ex Works	Free Carrier	Free Alongside Ship	Free On Board	Cost & Freight	Cost Insurance & Freight	Carriage Paid To	Carriage Insurance Paid To	Delivered At Place	Delivered At Place Unloaded	Delivered Duty Paid
Transfer of Risk	when seller places the goods at the buyer's disposal at a named place	1.) when seller loads goods to buyer's carrier or 2.) when goods are at the buyer's disposal & ready for unloading at a named place	when goods are alongside the vessel nominated by the buyer at named port	when goods are on board the vessel nominated by the buyer at named port	when the goods are on board the vessel nominated by the seller at origin	when the goods are on board the vessel nominated by the seller at origin	when the goods are handed over to the seller's nominated carrier at a named place	when the goods are handed over to the seller's nominated carrier at a named place	when the goods are placed at the buyer's disposal at a named place or agreed point within that place	when the goods are delivered and unloaded at a named place or agreed point within that place	when the goods are placed at the buyer's disposal at a named place or agreed point within that place
Commercial Invoice	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Packaging, Quality Control, Marking	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading & Inland Delivery	Buyer	*Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Duty & Taxes	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Origin Terminal Handling	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Insurance	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable	Seller "Free of Particular Average"	Negotiable	Seller "All Risks"	Negotiable	Negotiable	Negotiable
Carriage Charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
*Destination Terminal Handling	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Delivery to Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Unloading at Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	**Seller	Buyer
Import Duty and Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller

*Seller is responsible for loading if the terms state FCA at the seller's facility.

**DPU is the only Incoterm that requires the seller to unload goods at destination

* If seller incurs destination terminal or unloading costs under its carriage contract, it is not entitled to recover such costs from buyer, unless otherwise agreed upon. If other destination unloading and terminal handling charges exist outside of carriage contract, buyer is responsible to pay.

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