

Incoterms



| Mode of Transport | ANY MODE OR MODES OF TRANSPORT | | | | | | | SEA & INLAND WATERWAY | | | |
|---------------------------------------|--------------------------------|--------------|------------------|------------------------------|-----------------------|--------------------|---------------------|-----------------------|----------------------|------------------|------------------------|
| INCOTERMS | EXW | FCA | CPT | CIP | DAT | DAP | DDP | FAS | FOB | CFR | CIF |
| SERVICES | Ex-Works | Free Carrier | Carriage Paid To | Carriage & Insurance Paid To | Delivered at Terminal | Delivered at Place | Delivered Duty Paid | Free Alongside Ship | Free On-Board Vessel | Cost and Freight | Cost Insurance Freight |
| | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays |
| Warehouse at Origin | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Warehouse Labour at Origin | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Packing | 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 |
| Inland Freight | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Port Receiving Charges | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Forwarders Fee | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading on Ocean Carrier | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Seller | Seller | Seller |
| Ocean/Air Freight Charges | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer | Seller | Seller |
| Charges at Foreign Port / Airport | Buyer | Buyer | Buyer/Seller* | Buyer/Seller* | Seller | Seller | Seller | Buyer | Buyer | Buyer | Buyer |
| Customs Duties/Fees/Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| Delivery Charges to Final Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Buyer | Buyer | Buyer | Buyer |

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