



Loading, delivery
to port & export
customs



Unloading



Loading at port
of export



Transit to
destination



Cargo insurance



Unloading at
port of import



Loading truck at
port of import



Carriage to
destination



Import customs
clearance



Import duties

	Loading, delivery to port & export customs	Unloading	Loading at port of export	Transit to destination	Cargo insurance	Unloading at port of import	Loading truck at port of import	Carriage to destination	Import customs clearance	Import duties
EXW	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FAS	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FOB	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CFR	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIF	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
CIP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
DAT	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
DAP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
DDP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller

Buyer Seller Negotiable



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EXW	Ex Works
FCA	Free Carrier
FAS	Free Alongside Ship
FOB	Free On Board
CFR	Cost and Freight
CIF	Cost, Insurance and Freight
CPT	Carriage Paid To
CIP	Carriage Insurance Paid To
DAT	Delivered At Terminal
DAP	Delivered At Place
DDP	Delivered Duty Paid

GROUP E: Most costs and risks are the responsibility of the buyer

GROUP F: The costs and the risks of the main transport are the responsibility of the buyer

GROUP C: The seller is responsible for all the risks and costs of the main transport

GROUP D: The seller is responsible for all costs and risks until the arrival of the goods and final destination