



INCOTERM	LOADING ON TRUCK	EXPORT CUSTOM DECLARATION	CARRIAGE TO PORT OF EXPORT	UNLOADING AT PORT OF EXPORT	LOADING AT PORT OF EXPORT	TRANSIT TO PORT OF IMPORT	UNLOADING AT PORT OF IMPORT	LOADING TRUCK AT PORT OF IMPORT	CARRIAGE TO DESTINATION	CARGO INSURANCE	IMPORT CUSTOMS CLEARANCE	IMPORT TAXES
(EXW) Exworks	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(FCA) Free Carrier	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(FAS) Free Alongside Ship	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(FOB) Free Onboard	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(CFR) Cost & Freight	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
(CIF) Cost, Insurance & Freight	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER
(CPT) Carriage Paid to	SELLER	SELLER	SELLER	BUYER	SELLER	BUYER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER
(CIP) Carriage & Insurance Paid to	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER
(DAT) Delivery at Terminal	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	SELLER	BUYER	BUYER
(DAP) Delivery at Place	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER
(DDP) Delivery duty paid	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER