

## INCOTERMS® 2010 CHART – WHO PAYS ?

Incoterms® rule		Packaging	Loading or stuffing at departure	Export customs formalities	Inland carriage	Terminal fees	Main carriage	Unloading charges at arrival	Terminal fees	Inland carriage	Import customs formalities	Insurance	Shipment or Destination Contracts	Transport Any Mode or Sea
EX WORKS	<b>EXW...</b>	S	B	B	B	B	B	B	B	B	B	§ B	SC	ANY
FREE CARRIER	<b>FCA...</b>	S	S	S	S/B	B	B	B	B	B	B	§ B	SC	ANY
CARRIAGE PAID TO	<b>CPT...</b>	S	S	S	S	S	S	S/B	B	B	B	§ B	SC	ANY
CARRIAGE AND INSURANCE PAID TO	<b>CIP...</b>	S	S	S	S	S	S	S/B	B	B	B	S	SC	ANY
DELIVERED AT TERMINAL	<b>DAT...</b>	S	S	S	S	S	S	S	S	B	B	§ B	SC	ANY
DELIVERED AT PLACE	<b>DAP...</b>	S	S	S	S	S	S	S/B	S	B	S	§ B	SC	ANY
DELIVERED DUTY PAID	<b>DDP...</b>	S	S	S	S	S	S	S/B	S	S	S	§ B	SC	ANY
FREE ALONGSIDE SHIP	<b>FAS...</b>	S	S	S	S	S/B	B	B	B	B	B	§ B	SC	SEA
FREE ON BOARD	<b>FOB...</b>	S	S	S	S	S	B	B	B	B	B	§ B	SC	SEA
COST AND FREIGHT	<b>CFR...</b>	S	S	S	S	S	S	B	S/B	B	B	§ B	SC	SEA
COST INSURANCE AND FREIGHT	<b>CIF...</b>	S	S	S	S	S	S	B	S/B	B	B	S	SC	SEA

**S** = SELLER

**B** = BUYER

§ = No obligation but advisable for... S or B