

INCOTERMS 2010



Incoterms 2010	Export-Customs declaration	Carriage to port of export	Unloading of truck in port of export	loading charges in port of export	Carriage (Sea Freight/Air Freight) to port of imoport	Unloading charges in port of import	Loading on truck in port of import	Carriage to place of destination	Insurance	Import customs clearance	Import taxes
DDP <i>Delivered Duty Paid</i>	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
DAP <i>Delivered At Place</i>	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
DAT <i>Delivered At Terminal</i>	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
CIP <i>Carriage and Insurance Paid to...</i>	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
CPT <i>Carriage Paid to...</i>	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
CIF <i>Cost, Insurance and Freight</i>	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Seller	Buyer	Buyer
CFR <i>Cost and Freight</i>	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
FCA <i>Free Carrier</i>	Seller	Buyer or Seller*	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
EXW <i>Ex works</i>	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer

* Buyer must specify FCA (insert named place of delivery). Failure to specify the named place of delivery turns this into EXW, with the exception that the seller is required to make all export customs declarations.