

INCOTERM	EXW Ex-Works	FCA Free Carrier	FAS Free Alongside Ship	FOB Free On-Board	CFR Cost & Freight	CIF Cost, Insurance & Freight	CPT Carriage Paid to
SERVICE	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays
Warehouse storage at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Warehouse labor at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Packing	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading at point of origin	Buyer	Seller	Seller	Seller	Seller	Seller	Seller
Inland freight	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
Port receiving charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
Forwarders fees	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
Loading on ocean carrier	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller
Ocean/Air freight charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Charges at foreign Port or Airport	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Customs duties and taxes abroad	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
Delivery charges to final destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer



Incoterms Quick Reference Guide
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INCOTERM	CIP Carriage and Insurance Paid To	DAF Delivery at Frontier	DES Delivered Ex Ship	DEQ Delivered Ex Quay, Duty Unpaid	DDU Delivered Duty Unpaid	DDP Delivered Duty Paid
SERVICE	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays
Warehouse storage at point of origin	Seller	Seller	Seller	Seller	Seller	Seller
Warehouse labor at point of origin	Seller	Seller	Seller	Seller	Seller	Seller
Export Packing	Seller	Seller	Seller	Seller	Seller	Seller
Loading at point of origin	Seller	Seller	Seller	Seller	Seller	Seller
Inland freight	Seller	Seller	Seller	Seller	Seller	Seller
Port receiving charges	Seller	Seller	Seller	Seller	Seller	Seller
Forwarders fees	Seller	Seller	Seller	Seller	Seller	Seller
Loading on ocean carrier	Seller	Seller	Seller	Seller	Seller	Seller
Ocean/Air freight charges	Seller	Seller	Seller	Seller	Seller	Seller
Charges at foreign Port or Airport	Seller	Seller	Buyer	Seller	Seller	Seller
Customs duties and taxes abroad	Buyer	Buyer	Buyer	Seller	Buyer	Seller
Delivery charges to final destination	Buyer	Buyer	Buyer	Buyer	Seller	Seller