INCOTERM Table Guide (2010 Revision)

BREAKDOWN DIVIDING RESPONSIBILITY FOR RISK AND COSTS BETWEEN BUYER (IMPORTER) AND SELLER (EXPORTER)

INCOTERMS	Group E: Departure	Group F: Main carriage NOT paid by seller			Group C: Main carriage paid by seller				Group D : Arrival		
	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAP	DAT	DDP
Description	EX Works …named place	Free Carrier …named place	Free Alongside Ship …named port of shipment	Free On Board …named port of shipment	Cost and Freight …named port of destination	Cost, Insurance and Freight …named port of destination	Carriage Paid To … named place of destination	Carriage and Insurance Paid To …named place of destination	Delivered At Place …named place	Delivered At Terminal …named terminal	Delivered Duty Paid named place of distination
Transport Mode	Any or All Modes	Any or All Modes	Sea & Inland Waterway	Sea & Inland Waterway	Sea & Inland Waterway	Sea & Inland Waterway	Any or All Modes	Any or All Modes	Any or All Modes	Any or All Modes	Any or All Modes
NOMINATE CARRIER OR FREIGHT FORWARDER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
STORAGE,LABOR AND EXPORT PACKING CHARGES AT ORIGIN	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT CLEARANCE	N/A	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING AT ORIGIN	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
INLAND FREIGHT	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
PORT RECEIVING CHARGES	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
FREIGHT FORWARDER'S FEES***	BUYER	BUYER	SELLER*	SELLER*	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING ON OCEAN CARRIER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
OCEAN/AIR FREIGHT CHARGES	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
OBLIGATION FOR CARGO INSURANCE**	BUYER	BUYER	BUYER	SELLER** BUYER**	SELLER** BUYER**	SELLER** BUYER**	SELLER** BUYER**	SELLER** BUYER**	SELLER** BUYER**	SELLER	SELLER
CHARGES IN FOREIGN PORT / AIRPORT	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
DUTIES,VAT, AND TAXES AT DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER
CUSTOMS CLEARANCE CHARGES DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER
DELIVERY CHARGES TO FINAL DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER****	SELLER

* Note: Under the terms of the EXW Incoterm, export clearance and licensing is the responsibility of the buyer, HOWEVER according to the U.S. Export Administration Regulations, this is still the **legal** responsibility of the seller, UNLESS the seller has obtained in writing from the buyer (Foreign Principal Party in Interest) a specific agreement to accept the responsibility for export license determination in writing. This is referred to as 'routed export transaction'. The seller must provide the buyer with sufficient technical information to deternine export licensing requirements.

** Seller is responsible for insurance 'to' named point, Buyer is responsible for insurance 'from' the named point.

*** The payment of the forwarder's fees is sometimes controversial, depending on the contract sale.

**** This is in the assumption that the term "destination" is the agreed named terminal between the parties.

Notes:
Always specify the named place or port. For Example, "FOB Los Angeles"., "CPT London" , etc.
INCOTERMS may be modified by agreement between Buyer and Seller. For example: "DDP-VAT UNPAID"
RISK Includes responsibility for loss and damage and the cost of cargo insurance.
NOTE: This is only a guide, please refer to ICC Publication No. 560 for detailed description of INCOTERMS.