

INCOTERMS 2010 QUICK REFERENCE GUIDE

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	EXW	FCA	FAS	FOB	CFR	CIF (2)	CPT (1)	CIP (1) (2)	DAT	DAP
	Ex Works	Free Carrier	Free Alongside Ship	Free Onboard Vessel	Cost & Freight	Cost, Insurance & Freight	Carriage Paid To	Carriage And Insurance Paid To	Delivered At Terminal	Delivered At Place
SERVICES	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays
Loading on Truck (Carrier)	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export-Customs Declaration	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Carriage to Port of Export	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Unloading of Truck in Port of Export	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading Charges in Port of Export	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Carriage to Port of Import	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller
Unloading Charges in Port of Import	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
Loading on Truck in Port of Import	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller
Carriage to Place of Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller
Insurance	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Buyer	Seller
Import Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
Import Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer

(1) Risk of loss or damage is transferred from Seller to Buyer when the goods have been delivered to the carrier.

(2) While the Seller is responsible for insurance coverage during the main voyage, the buyer may have additional 'insurable interest' and prudence may dictate purchase of additional coverage.