

INCOTERM	EXPORT Loading on truck (carrier)	EXPORT Customs Declaration	EXPORT Carriage to port	EXPORT Unloading of truck in port	EXPORT Loading charges in port	IMPORT Carriage to port	IMPORT Unloading charges in port	IMPORT Loading on truck in port	IMPORT Carriage to place of destination	Insurance	IMPORT customs clearance	IMPORT taxes	TRANSPORT COSTS AND RISK TRANSFER FROM SELLER TO BUYER	
EXW	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	Cost of transport to the seller's premises; Risk at seller's premises.	It is the seller's responsibility to make the goods available in his territory. The buyer bears all the risk from the seller's territory.
FCA	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	Cost of transport when handing over the goods to the carrier; Risk of delivery of goods to the carrier.	The seller is obliged to place the goods in the possession of the carrier at the place specified by the buyer. The risk passes from the seller to the buyer after loading the goods onto the carrier's means of transport.
FAS	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	Cost of transport next to the ship at the port of departure; Risk next to the ship in the port of departure.	The seller is obliged to deliver the goods to the port of departure next to the ship on the quay. The risk passes from the seller to the buyer when unloading the goods at the same point.
FOB	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	Cost of transport on board; Risk on board.	The seller is obliged to deliver the goods on board the ship. The risk passes from the seller to the buyer after the goods are loaded on the ship.
CFR	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	Cost of transport in the port of destination; Risk on board of the ship.	The seller is obliged to bear the transport costs and deliver the goods to the port of destination without paying taxes. The risk passes from the seller to the buyer after the goods are loaded on the ship.
CIF	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER	Cost of transport in the port of destination; Risk at port of destination.	The seller is obliged to cover transport and insurance costs and deliver the goods to the port of destination without paying taxes. The risk passes from the seller to the buyer after the goods are loaded on the ship.
DDP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	Cost of transport at destination; Risk at destination.	It is the seller's responsibility to deliver the goods to the agreed destination or terminal. The risk passes from the seller to the buyer after the goods have been unloaded.
CPT	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	Cost of transport at destination; Risk of transfer of goods to the first carrier.	The seller is obliged to place the goods in the possession of the carrier at the place specified by the buyer and to pay for the transport to the destination. The risk passes from the seller to the buyer when the goods are delivered to the carrier.
DAP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	Cost of transport at destination; Risk of arrival of the goods at the destination by means of transport.	The seller is obliged to deliver the goods to the point agreed with the buyer, the goods are delivered when the means of transport reaches the destination. The risk passes from the seller to the buyer when the goods are made available on the means of transport at the destination.
CIP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	Cost of transport at destination; Risk of transfer of goods to the first carrier.	The seller is obliged to place the goods in the possession of the carrier at the place specified by the buyer and to pay for both transport and insurance to the destination. The risk passes from the seller to the buyer when the goods are delivered to the carrier.
DDP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	Cost of transport at destination; Risk at destination.	The seller is obliged to deliver the goods to the agreed destination, pay all taxes and make the goods available to the buyer. The risk passes from the seller to the buyer when the goods are made available on the means of transport at the destination.