

INCOTERMS® 2010 CHART OF RESPONSIBILITY													
your export department			Packaging	Loading Charges	Delivery to Port / Place	Export Duty & Taxes	Origin Terminal Charges	Loading on Carriage	Carriage Charges	Insurance	Destination Terminal Charges	Delivery to Destination	Import Duty & Taxes
Any Transport Mode	EXW	Ex Works	Buyer or Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer		Buyer	Buyer	Buyer
	FCA	Free Carrier	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer		Buyer	Buyer	Buyer
Sea / Inland Waterway Transport	FAS	Free Alongside Ship	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer		Buyer	Buyer	Buyer
	FOB	Free On Board	Seller	Seller	Seller	Seller	Seller	Seller	Buyer		Buyer	Buyer	Buyer
	CFR	Carriage & Freight	Seller	Seller	Seller	Seller	Seller	Seller	Seller		Buyer	Buyer	Buyer
	CIF	Carriage Insurance & Freight	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
Any Transport Mode	CPT	Carriage Paid To	Seller	Seller	Seller	Seller	Seller	Seller	Seller		Seller	Buyer	Buyer
	CIP	Carriage Insurance Paid To	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
	DAT	Delivered at Terminal	Seller	Seller	Seller	Seller	Seller	Seller	Seller		Seller	Buyer	Buyer
	DAP	Delivered at Place	Seller	Seller	Seller	Seller	Seller	Seller	Seller		Seller	Seller	Buyer
	DDP	Delivered Duty Paid	Seller	Seller	Seller	Seller	Seller	Seller	Seller		Seller	Seller	Seller

Incoterms® is a registered trademark of the international chamber of commerce. This document is not intended as legal advice but is being provided for reference purposes only. Specific guidance from incoterms® 2010 available through the international chamber of commerce at www.iccbooks.com