



Any Transport Mode		Sea/Inland Waterway Transport					Any Transport Mode					
	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAP	DPU	DDP	
Charges/Fees	Ex Works	Free Carrier	Free Alongside Ship	Free On Board	Cost & Freight	Cost Insurance & Freight	Carriage Paid To	Carriage Insurance Paid To	Delivered at Place	Delivered at Place Unloaded	Delivered Duty Paid	
Transfer of Risk	when seller places the goods at the buyer's disposal at a named place	1.) when seller loads goods to buyer's carrier or 2.) when goods are at the buyer's disposal & ready for unloading at a named place	when goods are alongside the vessel nominated by the buyer at named port	when goods are on board the vessel nominated by the buyer at named port	when the goods are on board the vessel nominated by the seller at origin	when the goods are on board the vessel nominated by the seller at origin	when the goods are handed over to the seller's nominated carrier at a named place	when the goods are handed over to the seller's nominated carrier at a named place	when the goods are placed at the buyer's disposal at a named place or agreed point within that place	when the goods are delivered and unloaded at a named place or agreed point within that place	when the goods are placed at the buyer's disposal at a named place or agreed point within that place	
Commercial Invoice	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Packaging, Quality Control, Marking	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Loading & Inland Delivery	Buyer	*Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Export Duty & Taxes	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Origin Terminal Handling	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Insurance	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable	Seller "Free of Particular Average"	Negotiable	Seller "All Risks"	Negotiable	Negotiable	Negotiable	
Carriage Charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
*Destination Terminal Handling	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	
Delivery to Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	
Unloading at Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	**Seller	Buyer	
Import Duty and Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	

*Seller is responsible for loading charges if the terms state FCA at Seller's facility.