

INCOTERM SERVICE	EX-WORKS	FREE CARRIER	FREE ALONGSIDE SHIP	FREE ON BOARD	COST & FREIGHT	COST INSURANCE & FREIGHT	CARRIAGE PAID TO	CARRIAGE & INSURANCE PAID TO	DELIVERED AT TERMINAL	DELIVERED AT PLACE	DELIVERED DUTY PAID
ABBREVIATION	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAT	DAP	DDP
	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS	WHO PAYS
WAREHOUSE STORAGE AT POINT OF ORIGIN	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
WAREHOUSE LABOR AT POINT OF ORIGIN	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT PACKING	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT CUSTOMS CLEARANCE	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOCAL P&D	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING AT POINT OF 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	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
FORWARDERS FEE	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING ON OCEAN CARRIER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
OCEAN/AIR CHARGES	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
CHARGES AT FOREIGN PORT/AIRPORT	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER
CUSTOMS DUTIES/TAXES IN DESTINATION COUNTRY	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER/BUYER**
DELIVERY CHARGES TO FINAL DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER/BUYER ***	SELLER
INSURANCE	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	SELLER	BUYER	BUYER	BUYER

\*\*\*TAXES MAY BE RECOVERABLE BY THE BUYER AS IN THE CASE OF GST  
 \*\*THE NAMED PLACE MAY BE DIFFERENT THAN THE FINAL DESTINATION