

INCOTERMS

Seller's Risk

Buyer's Risk -----

Seller's Cost

Buyer's Cost -----

Insured by Seller

Term	Consignor		Carrier	Frontier	Port	Ship	Port	Customs	Consignee Buyer
	Export Manufacturer	Export Trader							
EXW ex works	[Red]								
FCA free carrier	[Red]								
FAS free alongside ship	[Red]								
FOB free on board	[Red]								
CFR cost & freight	[Red]						[Blue]		
CIF cost, insurance & freight	[Red]						[Blue]	[Green]	[Green]
CPT carriage paid to	[Red]				[Blue]	[Blue]	[Blue]	[Blue]	[Blue]
CIP carriage & insurance paid to	[Red]				[Blue]	[Blue]	[Blue]	[Green]	[Green]
DAF delivered at frontier	[Red]								
DES delivered ex ship	[Red]								
DEQ delivered ex quay (duty paid)	[Red]							[Blue]	
DDU delivered duty unpaid	[Red]								
DDP delivered duty paid	[Red]								

*FCA: If transit by vessel, then responsibility and ownership are retained by seller until on board ship.

*CFR and CIF: Seller responsible for unloading costs if levied in the freight.