

INCOTERMS® 2010



| | Rules for any mode or modes of transport | | | | | | Rules for sea and inland waterway transport | | | | |
|--------------------------------------|--|--------------|------------------|------------------------------|-----------------------|--------------------|---|---------------------|---------------|----------------|---------------------------|
| | EXW | FCA | CPT | CIP | DAT | DAP | DDP | FAS | FOB | CFR | CIF |
| | EX Works | Free Carrier | Carriage Paid To | Carriage & Insurance Paid To | Delivered at Terminal | Delivered at Place | Delivered Duty Paid | Free Alongside Ship | Free on Board | Cost & Freight | Cost, Insurance & Freight |
| SERVICES | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays | Who Pays |
| Export Packing | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Marking & Labeling | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Block & Brace | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Export Clearance (License, EEI/AES) | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Freight Forwarder Documentation Fees | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer | Seller | Seller |
| Inland Freight to Main Carrier | Buyer | 2 | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Origin Terminal Charges | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Seller | Seller | Seller |
| Vessel Loading Charges | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Seller | Seller | Seller |
| Ocean Freight/Air Freight | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer | Seller | Seller |
| Nominate Export Provider | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer | Seller | Seller |
| Marine Insurance | 3 | 3 | 3 | Seller | 3 | 3 | 3 | 3 | 3 | 3 | Seller |
| Unload Main Carrier Charges | Buyer | Buyer | 4 | 4 | Seller | Seller | Seller | Buyer | Buyer | 4 | 4 |
| Destination Terminal Charges | Buyer | Buyer | 4 | 4 | 4 | Seller | Seller | Buyer | Buyer | 4 | 4 |
| Nominate On-Carrier | Buyer | Buyer | 5 | 5 | 5 | 5 | Seller | Buyer | Buyer | Buyer | Buyer |
| Security Information Requirements | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| Customs Broker Clearance Fees | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| Duty, Customs Fees, Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| Delivery to Buyer Destination | Buyer | Buyer | 5 | 5 | 5 | 5 | Seller | Buyer | Buyer | Buyer | Buyer |
| Delivering Carrier Unloading | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |

- Notes:**
- 1 - Incoterms® 2010 do not deal with the parties' obligations for stowage within a container and therefore, where relevant, the parties should deal with this in the sales contract.
 - 2 - FCA Seller's Facility - Buyer pays inland freight; other FCA qualifiers. Seller arranges and loads pre-carriage carrier and pays inland freight to the "F" delivery place.
 - 3 - Incoterms® 2010 does not obligate the buyer nor must the seller to insure the goods, therefore this issue be addressed elsewhere in the sales contract
 - 4 - Charges paid by Buyer or Seller depending on contract of carriage.
 - 5 - Charges paid by Seller if through Bill of Lading or door-to-door rate to Buyer's destination.

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