I N C O T E R M S

This scheme shows seller's liabilities to pay.

	Loading on truck	Export customs clearance	Transport to port of loading	Discharging from truck at port of loading	Terminal handling charges at port of loading	Transport to port of discharge	Terminal handling charges at port of discharge	Loading on truck at port of discharge	Transport to destination	Insurance	Import customs clearance	Impor duties taxes
EXW	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no
FCA	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no
FAS	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no
FOB	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no
CFR	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no
CIF	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✓ yes	✗ no	✗ no
CPT	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no
CIP	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✓ yes	✗ no	✗ no
DAF	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✗ no	✗ no	✗ no
DES	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✗ no	✓ yes	✗ no	✗ no
DEQ	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no	✓ yes	✗ no	✗ no
DDU	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✗ no	✗ no
DDP	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes	✓ yes