

	"E" Term Origin	"F" Terms Freight Charges Not Paid			"C" Terms Freight Charges Paid				"D" Terms Destination / Arrival			
Sales Terms	EXW Ex-Works (Place)	FCA Fee Carrier (Place)	FAS Free Alongside Ship (Port)	FOB Free On Board (Port)	CFR Cost & Freight (Place)	CIF Cost, Freight & Insurance (Port)	CPT Carriage Paid to (Place)	CIP Carriage & Insurance Paid to (Place)	DAT Delivered At Terminal (Place/Port)	DAP Delivered At Place (Place)	DDP Delivered Duty Paid (Place)	
Services	Responsibility & Charges											
Warehouse Services	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Export Packing	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Origin Loading	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Inland Freight	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Port Rec Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Forwarder Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Ocean/Air Freight	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	
Dest Port Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	
Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	
Customs Duties	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	
Dest Delivery Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	
	Risk / Responsibility, Transfers											
Risk Transfers	At Warehouse Named Place	On Truck at Named Place	At Named Port Alongside Ship	At Named Port On Board Ship	On Board Vessel at Port of Shipment	On Board Vessel at Port of Shipment	On Board Vessel at Port of Shipment	On Board Vessel at Port of Shipment	On Board Vessel at Port of Shipment	Unloaded at the Port or Cargo Terminal Named Place	On Delivering Carrier at Named Place Duty & Tax Paid	Risk Transfers