



Allocation of costs
INCOTERMS® 2010

	Packaging and verification	Loading charges at origin	Inland freight	Customs clearance: Export	Loading charges at terminal of origin	Main carriage charges Maritime fleet	Transport Insurance	Unloading charges at terminal of destination	Customs clearance: Import	Carriage to destination	Unloading charges at destination
EXW	●	●	●	●	●	●	⊖	●	●	●	●
FCA	●	●	◐	●	●	●	⊖	●	●	●	●
CPT	●	●	●	●	●	●	⊖	●	●	●	●
CIP	●	●	●	●	●	●	●	●	●	●	●
DAT	●	●	●	●	●	●	⊖	●	●	●	●
DAP	●	●	●	●	●	●	⊖	◐	●	◐	●
DDP	●	●	●	●	●	●	⊖	●	●	●	●
FAS	●	●	●	●	●	●	⊖	●	●	●	●
FOB	●	●	●	●	●	●	⊖	●	●	●	●
CFR	●	●	●	●	●	●	⊖	●	●	●	●
CIF	●	●	●	●	●	●	●	●	●	●	●

- Buyer's responsibility
- Seller's responsibility
- ◐ In general, seller's responsibility
- ⊖ No responsibility but the buyer bears the risk
- ⊖ No responsibility but the seller bears the risk

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