

Inco terms

Term	EXW EX-Works	FCA Free Carrier Named Place	FAS Free Alongside Ship	FOB Free On-Board Vessel	CFR Cost & Freight	CIF Cost Insurance & Freight	CPT Carriage Paid To	CIP Carriage & Insurance Paid To	DAF Delivery At Frontier	DES Delivered Ex-Ship	DEQ Delivered Ex-Quay Duty Unpaid	DDU Delivered Duty Unpaid	DDP Delivered Duty Paid
Service	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays	Who Pays
Warehouse storage at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Warehouse labour at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Packing	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading at point of origin	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Inland Freight	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Port receiving charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarders Fee	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading on ocean carrier	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Ocean/Air freight charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Charges at foreign Port/ Airport	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Buyer	Seller	Seller	Seller
Customs, Duties & Taxes abroad	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Delivery Charges to final destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller
Carriage arranged by	Buyer	Buyer, or seller on behalf of buyer	Buyer	Buyer	Seller	Seller, who also arranges insurance	Seller	Seller, who also arranges insurance	Seller	Seller	Seller	Seller	Seller
Risk transfer to buyer when the goods...	are at buyer's disposal	are delivered to the carrier at a named place	are placed alongside the ship	pass the ship's rail	pass the ship's rail	pass the ship's rail	have been delivered to carrier	have been delivered to carrier	have been delivered to frontier	are placed at the disposal of the buyer onboard	have been offloaded on the quay	are at buyer's disposal	are at buyer's disposal

This table shows who pays the freight under each Inco term. The owner of the goods may not be the same as the payer for all terms.