INCO TERMS

The Inco terms rules are a set series of commercial terms published by the International Chamber of Commerce (ICC) that are widely used in international commercial transactions.

	EXW	FCA	FAS	FOB	CFR	CIF	CPT (1)
SERVICE	Ex- Works	Free Carrier	Free Ship	Alongside Fro Vessel	ee On-Board Cost & Freight	Cost Insurance Freight	e Carriage Paid to
	WhoP	ays WhoPays	WhoPays	WhoPays	WhoPays	WhoPays	WhoPays
Warehouse storage at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Warehose labor at point of origin	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export packing	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading at point of origin	Buyer	Seller	Seller	Seller	Seller	Seller	Seller
Inland freight	Buyer	Buyer (3)	Seller	Seller	Seller	Seller	Seller
Port receiving charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
Forwarders fee	Buyer	Buyer	Seller (2)	Seller	Seller	Seller	Seller
Loading on ocean carrier	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller
Ocean/Air freight charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Charges at foreign Port/Airport	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer (3)	Seller
Custom clearance charges, duties & ta abroad	•	-	Buyer	Buyer	Buyer	Buyer	Buyer
Delivery charges to final destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
TERM		_					
	CIP (1) Carriage & Paid To	Insurance De	AF elivery ontier	DES atDelivered Ship	DEQ Ex-Delivered Ex-Quay, Unpaid	DDU DutyDelivered Unpaid	DDP DutyDelivered Dut Paid
SERVICE	Carriage & Paid To	Insurance De Fr	elivery ontier	atDelivered Ship	Ex-Delivered Ex-Quay, Unpaid	DutyDelivered Unpaid	DutyDelivered Dut Paid
SERVICE	Carriage & Paid To WhoPays	Insurance De Fr W	elivery ontier hoPays	atDelivered Ship WhoPays	Ex-Delivered Ex-Quay, Unpaid WhoPays	DutyDelivered Unpaid WhoPays	DutyDelivered Dut Paid WhoPays
SERVICE Warehouse storage at point of origin	Carriage & Paid To WhoPays Seller	Insurance De Fr W Se	elivery ontier hoPays eller	atDelivered Ship WhoPays Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller	DutyDelivered Unpaid WhoPays Seller	DutyDelivered Dut Paid WhoPays Seller
SERVICE Warehouse storage at point of origin Services Warehose labor at point of origin Services Serv	Carriage & Paid To WhoPays Seller Seller	Insurance De Fr W Se Se	elivery ontier hoPays eller	atDelivered Ship WhoPays Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller Seller	DutyDelivered Unpaid WhoPays Seller Seller	DutyDelivered Dut Paid WhoPays Seller Seller
SERVICE Warehouse storage at point of origin Warehose labor at point of origin Export packing	Carriage & Paid To WhoPays Seller Seller Seller	Insurance De Fr W Se Se Se	elivery ontier hoPays eller eller	atDelivered Ship WhoPays Seller Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller Seller Seller	DutyDelivered Unpaid WhoPays Seller Seller Seller	DutyDelivered Dute Paid WhoPays Seller Seller Seller
SERVICE Warehouse storage at point of origin Sexport packing Loading at point of origin Services Loading at point of origin	Carriage & Paid To WhoPays Seller Seller Seller Seller	Insurance De Fr W Se Se Se Se	elivery ontier hoPays eller eller eller	atDelivered Ship WhoPays Seller Seller Seller Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller Seller Seller Seller	DutyDelivered Unpaid WhoPays Seller Seller Seller Seller	DutyDelivered Paid WhoPays Seller Seller Seller Seller Seller
SERVICE Warehouse storage at point of origin Sexport packing Loading at point of origin Sexport packing Loading at point of origin Sexport packing Sexport pa	Carriage & Paid To WhoPays Seller Seller Seller Seller Seller Seller	Insurance De Fr W Se Se Se Se	elivery ontier hoPays eller eller eller	Ship WhoPays Seller Seller Seller Seller Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller Seller Seller Seller Seller Seller	DutyDelivered Unpaid WhoPays Seller Seller Seller Seller Seller Seller	DutyDelivered Dute Paid WhoPays Seller Seller Seller Seller Seller Seller
SERVICE Warehouse storage at point of origin warehose labor at point of origin Export packing Loading at point of origin Inland freight Port receiving charges	Carriage & Paid To WhoPays Seller Seller Seller Seller Seller Seller Seller	Insurance De Fr W Se Se Se Se Se	elivery ontier hoPays eller eller eller eller	Ship WhoPays Seller Seller Seller Seller Seller Seller Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller Seller Seller Seller Seller Seller Seller	DutyDelivered Unpaid WhoPays Seller Seller Seller Seller Seller Seller Seller	DutyDelivered Paid WhoPays Seller Seller Seller Seller Seller Seller Seller
SERVICE Warehouse storage at point of origin Sexport packing Loading at point of origin Inland freight Port receiving charges Forwarders fee	Carriage & Paid To WhoPays Seller Seller Seller Seller Seller Seller Seller Seller	Insurance De Fr W Se Se Se Se Se	chivery ontier hoPays eller eller eller eller eller	atDelivered Ship WhoPays Seller Seller Seller Seller Seller Seller Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller Seller Seller Seller Seller Seller Seller Seller	DutyDelivered Unpaid WhoPays Seller Seller Seller Seller Seller Seller Seller Seller	DutyDelivered Dute Paid WhoPays Seller
Warehouse storage at point of origin Warehose labor at point of origin Export packing Loading at point of origin Inland freight Port receiving charges Forwarders fee Loading on ocean carrier	Carriage & Paid To WhoPays Seller Seller Seller Seller Seller Seller Seller Seller Seller	Insurance De Fr W See	chivery ontier hoPays eller eller eller eller eller eller	atDelivered Ship WhoPays Seller Seller Seller Seller Seller Seller Seller Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller	DutyDelivered Unpaid WhoPays Seller Seller Seller Seller Seller Seller Seller Seller Seller	DutyDelivered Paid WhoPays Seller
Warehouse storage at point of origin Warehose labor at point of origin Export packing Loading at point of origin Inland freight Port receiving charges Forwarders fee Loading on ocean carrier Ocean/Air freight charges	Carriage & Paid To WhoPays Seller	Insurance De Fr W See	elivery ontier hoPays eller eller eller eller eller eller	Ship WhoPays Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller	DutyDelivered Unpaid WhoPays Seller	DutyDelivered Paid WhoPays Seller
Warehouse storage at point of origin Swarehose labor at point of origin Export packing Loading at point of origin Inland freight Port receiving charges Forwarders fee Loading on ocean carrier Ocean/Air freight charges Charges at foreign Port/Airport	Carriage & Paid To WhoPays Seller Seller Seller Seller Seller Seller Seller Seller Seller	Insurance De Fr W See	elivery ontier hoPays eller eller eller eller eller	atDelivered Ship WhoPays Seller Seller Seller Seller Seller Seller Seller Seller Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller	DutyDelivered Unpaid WhoPays Seller Seller Seller Seller Seller Seller Seller Seller Seller	DutyDelivered Paid WhoPays Seller
Warehouse storage at point of origin Warehose labor at point of origin Export packing Loading at point of origin Inland freight Port receiving charges Forwarders fee Loading on ocean carrier Ocean/Air freight charges Charges at foreign Port/Airport Custom clearance charges duties &	Carriage & Paid To WhoPays Seller	Insurance Del Fr W See See See See See See See See See S	elivery ontier hoPays eller eller eller eller eller eller	Ship WhoPays Seller	Ex-Delivered Ex-Quay, Unpaid WhoPays Seller	DutyDelivered Unpaid WhoPays Seller	DutyDelivered Paid WhoPays Seller

^{1.} Risk of loss or damage is transferred from Seller to Buyer when the goods have been delivered to the carrier.

Payment of the Freight Forwarders Fees can be controversial, depending on the Contract of Sale.

^{3.} Responsibility may be either the Buyer or the Seller.

^{4.} Marked boxes reflect changes under Incoterms 2000.