DUTIES OF BUYER/SELLER ACCORDING TO INCOTERMS 2010

Incoterm	Loading on truck (carrier)	Export-Customs declaration	Carriage to port of export	Unloading of truck in port of export	Loading charges in port of export	Carriage to port of import	Unloading charges in port of import	Loading on truck in port of import	Carriage to place of destination	Insurance	Import customs clearance	Import taxes
EXW	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**
FCA	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**
FAS	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**
FOB	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**
CFR	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**	**Buyer**
CIF	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**	**Buyer**	**Seller**	**Buyer**	**Buyer**
DAT	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**	**Seller**	**Buyer**	**Buyer**
DAP	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**
CPT	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**	**Buyer**
CIP	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Buyer**	**Buyer**
DDP	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**	**Seller**