# Incoterms

**who pays what:**

| | EXPORT COLLECTION | LOADING TO EXPORT | FREIGHT | INSURANCE | UNLOADING DISCHARGING | IMPORT CLEARENCE | DELIVERY | DUTY & TAXES |
|---|---|---|---|---|---|---|---|---|
| **EXW-EX WORKS** | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| **FCA-FREE CARRIER** | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| **FOB -FREE ON BOARD** | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER | BUYER |
| **CFR- COST & FREIGHT** | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER |
| **CIF-COST, INSURANCE, FREIGHT** | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER |
| **CPT-CARTAGE PAID TO...** | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER | BUYER |
| **CPT- CARTAGE INSURANCE PAID TO..** | SELLER | SELLER | SELLER | SELLER | BUYER | BUYER | BUYER | BUYER |
| **DDU - DELIVERED DUTY UNPAID** | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | BUYER |
| **DDP-DELIVERED DUTY PAID** | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER | SELLER |