

Distribution of Costs

Incoterms define the distribution of cost and import/export clearance obligations.

| TERM | EXW | FCA | FAS | FOB | CFR | CIF | CPT | CIP | DAF | DES | DEQ | DDU | DDP |
|--|----------|--------------|---------------------|---------------------|----------------|--------------------------|------------------|----------------------------|-----------------------|-------------------|-------------------|-----------------------|---------------------|
| SEVICES | Ex Works | Free Carrier | Free Alongside Ship | Free Onboard Vessel | Cost & Freight | Cost Insurance & Freight | Carriage Paid To | Carriage Insurance Paid To | Delivered At Frontier | Delivered Ex Ship | Delivered Ex Quay | Delivered Duty Unpaid | Delivered Duty Paid |
| Export packing | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export customs clearance | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading at seller's premises | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Inland freight in the seller's country | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Terminal Handling Charges (THC) | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading on vessel | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Main carriage/freight | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Customs clearance in buyer's country | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller |
| Delivery to destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller |

Overview of the obligations and costs for Incoterms 2000