



Loading of origin

Export customs declaration

Carriage to port of export

Unloading of truck in port of export

Loading on vessel / airplane in port of export

Carriage (sea / air) to port of import

Insurance

Unloading in port of import

Loading on truck in port of import

Carriage to place of destination

Import customs clearance
Import duties and taxes

Import duties and taxes

Unloading at destination

EXW

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

FCA

Seller

Seller

Buyer / Seller

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

FAS

Seller

Seller

Seller

Seller

Buyer

Buyer

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FOB

Seller

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Buyer

Buyer

CPT

Seller

Seller

Seller

Seller

Seller

Seller

Buyer

Buyer / Seller

Buyer / Seller

Seller

Buyer

Buyer

Buyer

CFR

Seller

Seller

Seller

Seller

Seller

Seller

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

Buyer

CIF

Seller

Seller

Seller

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Buyer

Buyer

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Buyer

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Buyer

CIP

Seller

Seller

Seller

Seller

Seller

Seller

Seller

Buyer / Seller

Buyer / Seller

Seller

Buyer

Buyer

Buyer

DPU

Seller

Seller

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Seller

Seller

Seller

Seller

Buyer

Buyer

Seller

DAP

Seller

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Seller

Buyer