

		Country of Shipment (Exporting Country)								Country of Destination (Importing Country)					
		Factory / Warehouse			Unload at Port of Loading	Loading at Port of Loading				Unloading at Port of Discharge	Loading Truck at Port of Discharge			Factory / Warehouse	
		Export Packing, Marking	Loading on Truck Charges	Export Duty, Taxes & Customs Clearance	Carriage to Named Place of Delivery (of Carrier) or to Port of Loading	Origin Terminal Charges	Loading on Carriage	Transit by Sea or Air	Cargo Insurance	Unloading from Carriage	Destination Terminal Charges	Delivery to Destination	Import Duty, Taxes & Customs Clearance	Unloading at Destination	
EXW	Ex Works	All Mode(s) of Transport	Freight Collect Terms	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	
FCA	Free Carrier			Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FAS	Free Alongside Ship	Sea and Inland Waterways	Freight Collect Terms	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	
FOB	Free on Board			Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CFR	Cost and Freight			Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
CIF	Cost, Insurance and Freight			Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Carriage Paid To	All Mode(s) of Transport	Freight Prepaid Terms	Seller	Seller	Seller	Seller	Seller	Buyer	Seller	Seller	Buyer	Buyer	Buyer	
CIP	Carriage & Insurance Paid To			Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
DAP	Delivered at Place			Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
DDP	Delivered Duty Paid			Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer

(The thick Red line indicates the point where the risk is transferred to Buyer)

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