

Sr No	Incoterm	Seller Responsibilities	Buyer Responsibilities	Risk Transfer Point
1	EXW (Ex Works)	Make goods available at seller's premises. Buyer handles all transport, risk, and cost.	All costs, risk, transport, insurance, and customs.	Seller's premises.
2	FCA (Free Carrier)	Deliver goods to a carrier nominated by buyer at seller's country.	Transport after delivery to carrier, import customs, duties, and taxes.	When delivered to carrier at named place.
3	FAS (Free Alongside Ship)	Place goods alongside the ship at port. Buyer handles loading, transport, and insurance.	Loading goods on ship, main transport, insurance, import customs.	Alongside the ship at port.
4	FOB (Free On Board)	Load goods on board the ship. Risk transfers to buyer after loading.	Freight, insurance, import customs, and further transport.	When goods are loaded on ship.
5	CFR (Cost and Freight)	Pay cost of transport to destination port. Risk transfers after loading.	Insurance, import customs, and further transport from destination port.	When goods are loaded on ship.
6	CIF (Cost, Insurance, Freight)	Pay cost, insurance, and freight to destination port. Risk transfers after loading.	Import customs and further transport from destination port.	When goods are loaded on ship.
7	CPT (Carriage Paid To)	Pay carriage to named destination. Risk transfers to buyer after delivery to carrier.	Import customs, duties, and taxes after carriage.	When goods delivered to first carrier.
8	CIP (Carriage and Insurance Paid To)	Pay carriage and insurance to named destination. Risk transfers after delivery to carrier.	Import customs, duties, and taxes after carriage.	When goods delivered to first carrier.
9	DAP (Delivered At Place)	Deliver goods at buyer's country, at an agreed place (not unloaded).	Import customs, duties, and taxes.	At delivery place in buyer's country (before unloading).
10	DPU (Delivered at Place Unloaded)	Deliver goods at buyer's country, at agreed place and unload them.	Import customs, duties, and taxes.	At delivery place in buyer's country (after unloading).
11	DDP (Delivered Duty Paid)	Deliver goods at buyer's place with all duties, taxes, and costs paid.	Just receive the goods, no responsibility for transport or customs.	At buyer's premises after full delivery.