Allocations of costs to buyer/seller according to Incoterms 2010

| Incoterm 2010 | 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 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| EXW | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| FCA | Seller | Seller | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| FAS | Seller | Seller | Seller | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| FOB | Seller | Seller | Seller | Seller | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer |
| CPT | Seller | Seller | Seller | Seller | Seller | Buyer | Seller | Buyer/Seller | Seller | Buyer | Buyer |
| CFR(CNF) | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer/Seller | Buyer | Buyer | Buyer | Buyer |
| CIF | Seller | Seller | Seller | Seller | Seller | Seller | Buyer/Seller | Buyer | Buyer | Buyer | Buyer |
| CIP | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Buyer/Seller | Seller | Buyer | Buyer |
| DAT | Seller | Seller | Seller | Seller | Seller | Seller/Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| DAP | Seller | Seller | Seller | Seller | Seller | Seller/Buyer | Seller | Seller | Seller | Buyer | Buyer |
| DDP | Seller | Seller | Seller | Seller | Seller | Seller/Buyer | Seller | Seller | Seller | Seller | Seller |