

SERVICE	EXW EX WORKS	FCA FREE CARRIER	FAS FREE ALONGSIDE SHIP	FOB US PORT FREE ONBOARD VESSEL	CFR COST & FREIGHT	CIF COST, INSURANCE, FREIGHT	CPT** CARRIAGE PAID TO	CIP** CARRIAGE INSURANCE PAID TO	DAP DELIVERED AT PLACE	DAT DELIVERED AT TERMINAL	DDP DELIVERED DUTY PAID
WAREHOUSE STORAGE AT POINT OF ORIGIN	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
WAREHOUSE LABOR CHARGE AT POINT OF ORIGIN	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT PACKING	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING AT POINT OF ORIGIN	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
INLAND FREIGHT	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
PORT RECEIPTING CHARGES	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
FORWARDING FEE	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING ON OCEAN CHARTER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
INSURANCE						SELLER		SELLER			
OCEANLINER FREIGHT	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
DESTINATION TERMINAL CHARGES	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	UNLOADING SELLER PORT TRUCKING BUYER	SELLER
CUSTOMS DUTIES AND TAXES ABOARD	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER
DELIVERY CHARGES TO FINAL DESTINATION	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	SELLER

**THERE IS MORE TO A CUSTOMS BROKER THAN JUST A CUSTOMS ENTRY...**

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