



INCOTERMS® 2020 RULES RESPONSIBILITY GUIDE

| | Any Transport Mode | | Sea/Inland Waterway Transport | | | | Any Transport Mode | | | | |
|--|---|--|--|--|--|--|---|---|--|--|--|
| | EXW | FCA | FAS  | FOB  | CFR  | CIF  | CPT | CIP | DAP | DPU | DDP |
| | Ex Works | Free Carrier | Free Alongside Ship | Free On Board | Cost & Freight | Cost Insurance & Freight | Carriage Paid To | Carriage Insurance Paid To | Delivered At Place | Delivered At Place Unloaded | Delivered Duty Paid |
| Transfer of Risk | when seller places the goods at the buyer's disposal at a named place | 1.) when seller loads goods to buyer's carrier or 2.) when goods are at the buyer's disposal & ready for unloading at a named place | when goods are alongside the vessel nominated by the buyer at named port | when goods are on board the vessel nominated by the buyer at named port | when the goods are on board the vessel nominated by the seller at origin | when the goods are on board the vessel nominated by the seller at origin | when the goods are handed over to the seller's nominated carrier at a named place | when the goods are handed over to the seller's nominated carrier at a named place | when the goods are placed at the buyer's disposal at a named place or agreed point within that place | when the goods are delivered and unloaded at a named place or agreed point within that place | when the goods are placed at the buyer's disposal at a named place or agreed point within that place |
| Commercial Invoice | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Packaging, Quality Control, Marking | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading & Inland Delivery | Buyer | *Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Duty & Taxes | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Origin Terminal Handling | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Insurance | Negotiable | Negotiable | Negotiable | Negotiable | Negotiable | "Free of Particular Average" | Negotiable | Seller * All Risks * | Negotiable | Negotiable | Negotiable |
| Carriage Charges | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| *Destination Terminal Handling | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller |
| Delivery to Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller |
| Unloading at Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | **Seller | Buyer |
| Import Duty and Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller |

*Seller is responsible for loading if the terms state FCA at the seller's facility.

**DPU is the only Incoterm that requires the seller to unload goods at destination

* If seller incurs destination terminal or unloading costs under its carriage contract, it is not entitled to recover such costs from buyer, unless otherwise agreed upon. If other destination unloading and terminal handling charges exist outside of carriage contract, buyer is responsible to pay.