• 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 placed	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	Seller "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