

Incoterms® 2020

Responsibility Matrix - Obligations of Importer (Buyer) and Exporter (Seller)



Service	"E" Departure	"F" Main Carriage Unpaid			"C" Main Carriage Paid				"D" Arrival		
	EXW Ex-Works (Place)	FCA Free Carrier (Place)	FAS Free Alongside Ship (Port)	FOB Free On Board (Port)	CFR Cost & Freight (Port)	CIF Cost Insurance & Freight (Port)	CPT Carriage Paid To (Place)	CIP Carriage & Insurance Paid To (Place)	DPU Delivered at Place Unloaded (Place)	DAP Delivered at Place (Place)	DDP Delivered Duty Paid (Place)
Obligation and Charges											
Warehousing Services	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	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Port Origin Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Clearance	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Ocean/Air Freight	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Port Charges Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Customs Duties	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Unloading Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Buyer	Buyer
Delivery Charges to Final Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer/Seller	Buyer/Seller	Seller

Recommended Modes of Transportation

Mode	Term	Incoterms Rules and Standards
Any Mode of Transport including Multimodal	EXW Ex Works (...Named Place of Delivery)	Incoterms only relate to trade terms in the contract of sale between the buyer and seller and do not deal with the contract for carriage, or convey title.
	FCA Free Carrier (...Named Place of Delivery)	
	CPT Carriage Paid To (...Named Place of Destination)	The roles and responsibilities listed on the front of this document can be altered / changed as long as there is an agreement between the buyer and seller.
	CIP Carriage & Insurance Paid To (...Named Place of Destination)	
	DPU Delivered at Place Unloaded (...Named Place)	Incoterms do not identify where the transfer of ownership or title occur. A separate statement regarding ownership / transfer of title should be included on the purchase order, contract, quote, proforma invoice and or commercial invoice.
	DAP Delivered at Place (...Named Place of Destination)	
	DDP Delivered Duty Paid (...Named Place of Destination)	
Ocean	FAS Free Alongside Ship (...Named Port of Shipment)	Incoterms are not all inclusive and cannot address issues such as customary operations of carriers, ports, trade government regulations etc.
	FOB Free On Board (...Named Port of Shipment)	
	CFR Cost and Freight (...Named Port of Destination)	Incoterms are written to reflect rather than dictate trade practices.
	CIF Cost, Insurance and Freight (...Named Port of Destination)	Only two incoterms express when insurance is to be bought and issued – CIP and CIF.