

		Sellers address	Port/Airport of departure	Port/Airport of delivery	Place of delivery	Port/Airport of delivery	Place of delivery	Port/Airport of delivery	Place of delivery	Port/Airport of delivery	Place of delivery	Delivered Place Unloaded DPU	Delivered Duty Paid DDP	FAS	FOB	CFR	CIF
Delivery terms	Ex Works EXW	Free Carrier FCA		Carriage Paid To CPT		Carriage Insurance Paid to CIP		Delivered At Place DAP		Delivered Place Unloaded DPU	Delivered Duty Paid DDP	FAS	FOB	CFR	CIF		
Transport mode	All Modes											Water transport only					
Packing	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
Checking, marking & Labeling	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
Export clearance	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
Loading into first carrier	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
Lashing & securing in container	BUYER	Note [1]	Note [1]	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	Note [1]	Note [1]	SELLER	SELLER
Transport to port of departure	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
FOB charges	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	SELLER	SELLER	SELLER	SELLER
Freight charges	BUYER	BUYER	BUYER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	SELLER	SELLER	SELLER
Unloading at destination terminal	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	SELLER	BUYER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER
Terminal handing charges destination	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	SELLER	BUYER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER
Import customs clearance	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER
Transport charges to delivery point	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER
Unloading at final destination	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER [7]	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER
Insurance [2]	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER [6]	SELLER [6]	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	SELLER [8]
Risk Transfer [3]	when release to buyers carrier at named place [5]	when Loaded to buyers carrier at named place [5]	When Loaded to buyers carrier at named place [5]	When Loaded to sellers contracted carrier at origin [5]	When Loaded to sellers contracted carrier at origin [5]	When Loaded to sellers contracted carrier at origin [5]	When Loaded to sellers contracted carrier at origin [5]	Sellers risk to the named place	Sellers risk to the named place	Sellers risk to the named place	Sellers risk to the named place	When alongside the buyers carrier at named place [5]	When Loaded to buyers carrier at named place [5]	When Loaded to sellers contracted carrier at origin [5]	Sellers risk to the named place		
Duty and Taxes [4]	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER
Notes:	<p>1) Incoterms do not define who is responsible for the container lashing this should be decided between the buyer and seller</p> <p>2) Insurance both parties are responsible for covering their risk/own interest</p> <p>3) It is important to understand where the risk transfers in order to ensure the goods are adequately insured.</p> <p>4) Certain local taxes may not be charged to the buyer due to National or local legislation</p> <p>5) Under these terms the buyer should insure the cargo from the named point ( see notes 2 &amp; 3)</p> <p>6) Under terms CIP the insurance requirement is Cargo clauses A all risks insurance</p> <p>7) DPU the seller is responsible for unloading at named place</p> <p>8) Under terms CIF the insurance requirement is Cargo clauses C offering very limited cover</p>																
<b>THIS DOCUMENTS IS A GUIDE ONLY AND SHOULD BE READ IN CONJUNCTION WITH THE ICC PUBLICATION INCOTERMS 2020</b>																	