



Allocations of Costs to Buyer/Seller

Incoterm 2020	Loading at origin	Export customs declaration	Carriage to port of export	Unloading of truck in port of export	Loading on vessel/ airplane in port of export	Carriage (sea/air) to port of import	Insurance	Unloading in port of import	Loading on truck in port of import	Carriage to place of destination	Import customs clearance	Import duties and taxes	Unloading at destination
EXW	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Seller	Seller	Buyer/Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FAS	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FOB	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer/Seller	Buyer/Seller	Seller	Buyer	Buyer	Buyer
CIP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer/Seller	Buyer/Seller	Seller	Buyer	Buyer	Buyer
CFR	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIF	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
DAP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
DPU	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Seller
DDP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer

Allocations of Risks to Buyer/Seller, Sea and Inland Waterway

Incoterm 2020	Seller	Carrier	Port	Loading at Port	Onboard	Unloading at Port	Port
FAS	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
FOB	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
CFR	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
CIF	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer

Allocations of Risks to Buyer/Seller, Any Modes of Transport

Incoterm 2020	Seller	Carrier	Port	Ship	Port	Terminal	Named place	Unloading at destination
EXW	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIP	Seller	Buyer	Insurance	Insurance	Insurance	Insurance	Insurance	Buyer
DAP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer
DPU	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer
DDP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller

Reference:

Wikipedia contributors. (2023, July 19). Incoterms. In *Wikipedia, The Free Encyclopedia*. Retrieved 11:01, August 3, 2023, from <https://en.wikipedia.org/w/index.php?title=Incoterms&oldid=1166060453>