

Incoterms 2020

Responsibility Matrix



Obligations of Importer (Buyer) and Exporter (Seller)

	"E" Departure	"F" Main Carriage Unpaid			"C" Main Carriage Paid				"D" Arrival		
Service	EXW	FCA	FAS	FOB	CPT	CIP	CFR	CIF	DPU	DAP	DDP
	Ex-Works (Place)	Free Carrier (Place)	Free Alongside Ship (Port)	Free On Board (Port)	Carriage Paid To (Place)	Carriage & Insurance Paid To (Place)	Cost and Freight (Port)	Cost, Insurance and Freight (Port)	Delivered at Place Unloaded (Place)	Delivered at Place (Place)	Delivered Duty Paid (Place)
OBLIGATION AND CHARGES											
Provide Commercial Invoice	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
Export Filing*	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Pre-Carriage	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Main Carriage	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Customs Clearance**	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
On-Carriage	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller

*Export Filing includes Forwarder Fees

**Customs Clearance includes Duty