

INCOTERMS®2020 Risk and Cost Chart

		Risk										
Cost		EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAP	DPU	DDP
		Any Mode of Transport		Sea and Inland Waterways				Any Mode of Transport				
Country of	Description	Ex Works	Free Carrier	Free Alongside Ship	Free On Board	Cost and Freight	Cost Insurance and Freight	Carriage Paid To	Carriage Insurance Paid To	Delivered At Place	Delivered At Place Unloaded	Delivered Duty Paid
Origin	Export Packaging	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Loading Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Delivery to Port or Place	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Export Clearance	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Origin Port or Terminal Charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Loading on Carriage	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Main Carriage	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Insurance	NEGO	NEGO	NEGO	NEGO	NEGO	Seller	NEGO	Seller	NEGO	NEGO	NEGO
Destination	Destination Port or Terminal Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
	Unloading Charges at Port or Arrival Point	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
	Import Duties and Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
	Inland Delivery Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
	Unloading Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Buyer
(1)	The Risk and Cost will depend on whether the term is used from the Sellers Premises or to the Named Place.											
(2)	The cost will depend on whether it is delivered at the Arrival Point or at a Named Place beyond the Arrival Point.											
(3)	The Risk and Cost will depend on whether it is delivered at the Arrival Point or at A Named Place beyond the Arrival Point.											
(4)	The recommended Insurance cover is Institute Clause A when using CIP and Institute Clause C when using CIF.											
(5)	If the Named place is NOT the Port or Arrival Point.											

This information chart is to be used in conjunction with the Incoterms® 2020 course.

No responsibility can be taken for errors, omissions or any consequences arising from the use of these notes as they are for guidelines only.