

# INCOTERMS 2020

## Responsibility Matrix for Contract of Sale



| INCOTERMS 2020    | FREIGHT COLLECT TERMS |          |          |            |            | FREIGHT PREPAID TERMS |            |          |          |          |          |          |
|-------------------|-----------------------|----------|----------|------------|------------|-----------------------|------------|----------|----------|----------|----------|----------|
|                   | EXW                   | FCA      | FCA      | FAS        | FOB        | CFR                   | CIF        | CPT      | CIP      | DPU      | DAP      | DDP      |
| Mode of Transport | Any Mode              | Any Mode | Any Mode | Ocean Only | Ocean Only | Ocean Only            | Ocean Only | Any Mode | Any Mode | Any Mode | Any Mode | Any Mode |

### Obligations and Charges

|                                       |        |        |        |        |        |        |        |        |        |        |        |        |
|---------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Export Packaging                      | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Formalities                    | Buyer  | 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 | Seller |
| Origin Inland Freight                 | Buyer  | Buyer  | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Origin Port charges                   | Buyer  | Buyer  | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Forwarder Fees                        | Buyer  | Buyer  | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Ocean / Air Freight                   | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Destination Port Charges              | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Seller | Seller | Seller |
| Customs Clearance                     | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Seller |
| Import Duties & Taxes                 | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Seller |
| Delivery Charges to Final Destination | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Seller | Seller |