

INCOTERMS valid as of 1 January 2020

| INCOTERMS 2020 Cost of... | VALID FOR ALL MODES OF TRANSPORT | | | | | | | OCEANFREIGHT ONLY | | | |
|---|----------------------------------|---------------------------|---------------------------|-----------------------------------|---------------------------------|--|----------------------------------|-----------------------------|------------------------|-----------------------------|------------------------------------|
| | EXW Ex Works | FCA Free Carrier [...] | CPT Cost Paid To [...] | CIP Cost, Insur. Paid To [...] | DAP Delivered At Place [...] | DPU Delivered At Place unloaded [...] | DDP Delivered Duty Paid [...] | FAS Free Along-side Ship | FOB Free On Board | CFR Cost & Freight [...] | CIF Cost, Insur., Freight [...] |
| Packing | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Licenses, Autorizations | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost | Seller at buyer's cost |
| Loading at Warehouse Dock | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Pre-Carriage | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Customs Clearance | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Handling at Origin Port/Airport Terminal | Buyer | Seller/Buyer* | Seller | Seller | Seller | Seller | Seller | Buyer | Seller | Seller | Seller |
| Main Transportation | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Buyer | Buyer | Seller | Seller |
| Transport Insurance | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Buyer | Buyer | Buyer | Seller |
| Handling at Arrival Port/Airport Terminal | Buyer | Buyer | Buyer | Buyer | Seller/Buyer* | Seller/Buyer* | Seller | Buyer | Buyer | Buyer | Buyer |
| Import Customs Clearance | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| Duties & Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Buyer | Buyer | Buyer | Buyer |
| Post-Carriage to door | Buyer | Buyer | Buyer | Buyer | Seller/Buyer* | Seller/Buyer* | Seller/Buyer* | Buyer | Buyer | Buyer | Buyer |
| Unloading | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Buyer | Buyer | Buyer | Buyer | Buyer |

Seller = cost paid by Seller

Buyer = cost paid by Buyer

* Depending on agreed delivery point

[...]: place put in bracket indicates agreed delivery point