















|  Incoterms 2020 Rules | ANY TRANSPORT MODE | | SEA/INLAND WATERWAY TRANSPORT | | | | ANY TRANSPORT MODE | | | | |
|--|---|---|---|---|---|---|---|---|---|---|---|
| | EXW | FCA | FAS | FOB | CFR | CIF | CPT | CIP | DAP | DPU | DDP |
| |  |  |  |  |  |  |  |  |  |  |  |
| Ex Works | Free carrier | Free Alongside Ship | Free On Board | Cost & Freight | Cost Insurance & Freight | Carriage Paid to | Carriage Insurance Paid to | Delivered at Place | Delivered at Place Unloaded | Delivered Duty Paid | |
| Packaging | Buyer or 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/Place | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Duty & Taxes | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Origin 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 |
| Carriage Charges | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Insurance | | | | | | Seller "Free of Particular Average" | | Seller "All Risks" | | | |
| Destination terminal Charges | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller |
| Delivery to Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller |
| Unloading at Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | **Seller | Buyer |
| Import Duty & Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller |

Notes:

*Seller is responsible for loading if the terms state FCA at the seller's facility

**DPU is the only Incoterm that requires the seller to unload goods at destination