

ORIGIN AREA						DESTINATION AREA		DESTINATION CHARGES			
Packaging verification control	Licenses, authorizations, other formalities	Loading in the truck or container in factory or warehouse	Inland transportation at origin. From factory to port, airport, terminal or main carrier	Export clearance formalities	Handling costs at origin. Port, airport, TIR, train, etc.	Main transport	Transportation insurance from the point of delivery to destination	Handling costs at destination. (Port, airport, TIR, train, etc.)	Import clearance duties and taxes	Inland transport at destination. From port, airport or logistics operator to warehouse	Unload



Incoterms® 2020 ICC - RULES FOR ANY MODE OR MODES OF TRANSPORT

Incoterm	Category	Packaging	Licenses	Loading	Inland	Export	Handling	Main	Insurance	Destination	Import	Inland	Unload
EXW Ex works	Cost	Blue	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red
	Risk	Blue	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red	Red
FCA *	Cost	Blue	Red	Blue	Blue/Red	Blue	Blue/Red	Red	Red	Red	Red	Red	Red
	Risk	Blue	Red	Blue	Blue/Red	Blue	Blue/Red	Red	Red	Red	Red	Red	Red
CPT Carriage paid to	Cost	Blue	Red	Blue	Blue/Red	Blue	Blue/Red	Blue	Red	Blue/Red	Red	Blue/Red	Red
	Risk	Blue	Red	Blue	Blue/Red	Blue	Blue/Red	Red	Red	Red	Red	Red	Red
CIP Carriage and insurance paid to	Cost	Blue	Red	Blue	Blue/Red	Blue	Blue/Red	Blue	Blue*	Blue/Red	Red	Blue/Red	Red
	Risk	Blue	Red	Blue	Blue/Red	Blue	Blue/Red	Red	Red	Red	Red	Red	Red
DAP Delivered at place	Cost	Blue	Red	Blue	Blue/Red	Blue	Blue	Blue	Blue	Blue/Red	Red	Blue/Red	Red
	Risk	Blue	Red	Blue	Blue/Red	Blue	Blue	Blue	Blue	Blue/Red	Red	Blue/Red	Red
DPU *	Cost	Blue	Red	Blue	Blue/Red	Blue	Blue	Blue	Blue	Blue/Red	Red	Blue/Red	Blue/Red
	Risk	Blue	Red	Blue	Blue/Red	Blue	Blue	Blue	Blue	Blue/Red	Red	Blue/Red	Blue/Red
DDP Delivered duty paid	Cost	Blue	Red	Blue	Blue/Red	Blue	Blue	Blue	Blue	Blue	Blue	Blue/Red	Red
	Risk	Blue	Red	Blue	Blue/Red	Blue	Blue	Blue	Blue	Blue	Blue	Blue/Red	Red



Incoterms® 2020 ICC - RULES FOR MARITIME TRANSPORTATION AND INLAND WATERWAYS

Incoterm	Category	Packaging	Licenses	Loading	Inland	Export	Handling	Main	Insurance	Destination	Import	Inland	Unload
FAS Free alongside ship	Cost	Blue	Red	Blue	Blue	Blue	Blue/Red	Red	Red	Red	Red	Red	Red
	Risk	Blue	Red	Blue	Blue	Blue	Blue/Red	Red	Red	Red	Red	Red	Red
FOB Free on board	Cost	Blue	Red	Blue	Blue	Blue	Blue	Red	Red	Red	Red	Red	Red
	Risk	Blue	Red	Blue	Blue	Blue	Blue	Red	Red	Red	Red	Red	Red
CFR Cost and Freight	Cost	Blue	Red	Blue	Blue	Blue	Blue	Blue	Red	Red	Red	Red	Red
	Risk	Blue	Red	Blue	Blue	Blue	Blue	Red	Red	Red	Red	Red	Red
CIF Cost, insurance and Freight	Cost	Blue	Red	Blue	Blue	Blue	Blue	Blue	Blue*	Red	Red	Red	Red
	Risk	Blue	Red	Blue	Blue	Blue	Blue	Red	Red	Red	Red	Red	Red

Seller Cost
 Buyer Cost
 Seller Risk
 Buyer Risk
 The seller must provide the necessary documentation for export and import clearance at the buyer's request, risk and cost
 Depending on the agreed delivery point (Cost)
 Depending on the agreed delivery point (Risk)
 * Required ICC-A
 * Required ICC-C
 * New on board
 * New term



RULES FOR ANY MODE OR MODES OF TRANSPORT

EXW	Ex Works. The seller delivers when they place the goods at the disposal of the buyer at the seller's premises or another named place not cleared for export and not loaded on any collecting vehicle. This term represents the minimum obligation for the seller, and the buyer has to bear all costs and risks involved in taking the goods from the seller's premises.
FCA	Free Carrier. The seller delivers the goods, cleared for export, to the carrier nominated by the buyer at the named place. It should be noted that the chosen place of delivery has an impact on the obligations of loading and unloading the goods at that place. If delivery occurs at the seller's premises, the seller is responsible for loading. If delivery occurs at any other place, the seller is not responsible for unloading. This term may be used irrespective of the mode of transport, including multimodal transport.
CPT	Carriage Paid To. The seller delivers the goods to the carrier nominated by them, but the seller must in addition pay the cost of carriage necessary to bring the goods to the named destination. This means that the buyer bears all risks and any other costs occurring after the goods have been so delivered. If subsequent carriers are used for the carriage to the agreed destination, the risk passes when the goods have been delivered to the first carrier. The CPT term requires the seller to clear the goods for export. This term may be used irrespective of the mode of transport.
CIP	Carriage & Insurance Paid To. The seller delivers the goods to the carrier nominated by them but the seller must in addition, pay the cost of carriage necessary to bring the goods to the named destination. This means that the buyer bears all risks and any additional costs occurring after the goods have been so delivered. However, with CIP, the seller also has to procure insurance against the buyer's risk of loss or damage to the goods during the carriage. Consequently, the seller contracts for insurance and pays the insurance premium. If subsequent carriers are used for the carriage to the agreed destination, the risk passes when the goods have been delivered to the first carrier. The CIP term requires the seller to clear the goods for export.
DAP	Delivered at Place. The seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination. Seller bears risk and responsibility for goods until made available to buyer at named place of destination. Seller clears goods for export, not import. If the parties wish the seller to clear the goods for import, pay any import duty and carry out any import customs formalities, the DDP term should be used. DAP replaces DAF, DDU.
DPU	Delivered at Place Unloaded. The seller delivers and unloads the cargo at disposal of the buyer, at the designated place of delivery. The seller bears risk and responsibility until goods are delivered and unloaded at the named quay, warehouse, yard, or terminal at destination. Furthermore, if parties intend that the seller has to bear the risks and costs of transporting and handling the goods from the terminal to another place, but with no need of unloading at that destination, then DAP or DDP rules should be used. Seller clears goods for export, not import. DPU replaces DAT.
DDP	Delivered Duty Paid. The seller delivers the goods to the buyer, cleared for import, and not unloaded from any arriving means of transport at the named place of destination. The seller has to bear all the costs and risks involved in bringing the goods thereto including, where applicable, any duty where terms includes the responsibility for and the risk of the carrying out of customs formalities and the payment of formalities, customs duties, taxes and other charges for import in the country of destination. If the parties wish the buyer to bear all risks and costs of the import, the DAP term should be used.

RULES FOR SEA & INLAND WATERWAY TRANSPORT

FAS	Free Alongside Ship. The seller delivers when the goods are placed alongside the vessel at the named port of shipment. This means that the buyer has to bear all costs and risks of loss or damage to the goods from that moment. The FAS term requires the seller to clear the goods for export.
FOB	Free On Board. The seller delivers the goods to the buyer on board of the vessel, nominated by the buyer. The FOB term requires the seller to clear the goods for export. This term can be used only for sea or inland waterway transport. If the parties do not intend to deliver the goods across the ship's rail, the FCA term should be used. Transmission of risks: The risk of loss or damage to the goods transfers when the goods are on board the vessel.
CFR	Cost and Freight. The seller must pay the costs and freight necessary to bring the goods to the named port of destination, but the risk of loss or damage to the goods, as well as any additional costs due to events occurring after the time of delivery, are transferred from the seller to the buyer. The CFR term requires the seller to clear the goods for export. This term can be used only for sea and inland waterway transport. If the parties do not intend to deliver the goods across the ship's rail, the CPT term should be used. Transmission of risks: The risk of loss or damage to the goods transfers when the goods are on board the vessel.
CIF	Cost, Insurance and Freight. The seller must pay the costs, insurance and freight necessary to bring the goods to the named port of destination. The CIF term requires the seller to clear the goods for export. This term can be used only on sea and inland waterway transport. If the parties intend to use a way of transport different from sea, the CIP term should be used. Transmission of risks: The risk of loss or damage to the goods transfers when the goods are on board the vessel.