INCOTERMS® 2020 - COST ALLOCATION

Allocations of Costs to Buyer and Seller according to INCOTERMS® 2020

	Incoterms 2020		Mode of Transport	CHARGES AND OBLIGATIONS										
				Export Packing	Export Formalities	Loading at Port of Origin	Origin Inland Freight	Origin Port Charges	Forwarder Fees	Ocean / Air Freight	Destination Port Charges	Customs Clearance	Import Duties & Taxes	Delivery Charges to Final Destination
Collect Terms	EXW	Ex-Works	Any Mode	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
	FCA	Free Carrier (Warehouse)	Any Mode	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
	FCA	Free Carrier Port / Airport	Any Mode	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
	FAS	Free Alongside Ship	Ocean Only	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer
	FOB	Free On Board	Ocean Only	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
Prepaid Terms	CFR	Cost & Freight	Ocean Only	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
	CIF	Cost, Insurance & Freight	Ocean Only	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
	CPT	Carriage Paid to	Any Mode	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
	CIP	Carriage & Insurance Paid	Any Mode	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer
	DPU	Delivered at Place Unloaded	Any Mode	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
	DAP	Delivered at Place	Any Mode	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Seller
	DDP	Delivered Duty Paid	Any Mode	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller