

Incoterms 2020	Loading on truck (carrier)	Export-Customs declaration	Carriage to port of export	Unloading of truck in port of export	Loading charges in port of export	Carriage to port of import	Unloading charges in port of import	Loading on truck in port of import	Carriage to place of destination	Insurance	Import customs clearance	Offloading at destination	Import taxes
EXW: Ex Works	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	N/A	Buyer	Buyer	Buyer
FCA: Free Carrier	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	N/A	Buyer	Buyer	Buyer
FAS: Free Alongside Ship (named Port)	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	N/A	Buyer	Buyer	Buyer
FO: Free on Board (named Port)	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	N/A	Buyer	Buyer	Buyer
C&F: Cost and Freight to..	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	N/A	Buyer	Buyer	Buyer
CIF: Cost Insurance & Freight to..	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Seller	Buyer	Buyer	Buyer
CPT: Carriage Paid to ..	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	N/A	Buyer	Buyer	Buyer
CIP:Carriage Insurance paid to ..	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Seller	Buyer	Buyer	Buyer
DAP: Delivered at Place (named)	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	N/A	Buyer	Buyer	Buyer
DPU: Delivered at place ... unloaded	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Seller	Buyer
DDP: Delivered Duty Paid to ..	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	N/A	Seller	Buyer	Seller