

INCOTERMS MATRIX

GROUP TERM	"E"	"F"			"C"				"D"		
	DEPARTURE	MAIN CARRIAGE UNPAID			MAIN CARRIAGE PAID				ARRIVAL		
INCOTERM 2010	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAT	DAP	DDP
TEXT	EX-WORKS	FREE CARRIER	FREE ALONGSIDE SHIP	FREE ONBOARD	COST OF GOODS & FREIGHT	COST OF GOODS, INSURANCE & FREIGHT	CARRIAGE PAID TO	CARRIAGE & INSURANCE PAID TO	DELIVERED AT TERMINAL	DELIVERED DUTY UNPAID AT PLACE	DELIVERED DUTY PAID
TITLE AND RISK PASS TO BUYER AT	NAMED PLACE OF SHIPMENT	NAMED PLACE OF SHIPMENT	NAMED PORT OF SHIPMENT	NAMED PORT OF SHIPMENT	NAMED PORT OF DESTINATION	NAMED PORT OF DESTINATION	NAMED PLACE OF DESTINATION	NAMED PLACE OF DESTINATION	NAMED PORT OF DESTINATION	NAMED PLACE OF DESTINATION	NAMED PLACE OF DESTINATION
MODE	ANY MODE OF TRANSPORT	ANY MODE OF TRANSPORT	SEA AND INLAND WATERWAY ONLY	ANY MODE OF TRANSPORT	ANY MODE OF TRANSPORT	SEA AND INLAND WATERWAY ONLY	ANY MODE OF TRANSPORT	ANY MODE OF TRANSPORT			
INCOTERM 2020	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY	RENAMED DAP	TECHNICAL CHANGES ONLY	TECHNICAL CHANGES ONLY
CLARIFICATION		OPTION OF ADDING ONBOARD BILL OF LADING FOR SELLER (FCA - BOL)							DELIVERED AT NAMED PLACE UNLOADED		
CLARIFICATION	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT ORIGIN	RISK OF TRANSPORT TRANSFERRED AT DESTINATION	RISK OF TRANSPORT TRANSFERRED AT DESTINATION	RISK OF TRANSPORT TRANSFERRED AT DESTINATION
CLARIFICATION	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY BUYER	IN TRANSIT CUSTOMS CLEARANCE ASSUMED BY SELLER	IN TRANSIT CUSTOMS CLEARANCE ASSUMED BY SELLER	CUSTOMS CLEARANCE (INCLUDING IN TRANSIT) ASSUMED BY SELLER
CLARIFICATION	SECURITY LIABILITY ASSUMED BY BUYER	SECURITY LIABILITY ASSUMED BY BUYER	SECURITY LIABILITY ASSUMED BY BUYER	SECURITY LIABILITY ASSUMED BY BUYER	SECURITY LIABILITY ASSUMED BY SELLER	SECURITY LIABILITY ASSUMED BY SELLER	SECURITY LIABILITY ASSUMED BY SELLER	SECURITY LIABILITY ASSUMED BY SELLER			
OBLIGATION FOR CHARGES											
WAREHOUSE SERVICES	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT PACKING	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT CUSTOMS	BUYER/IMPORTER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
LOADING AT POINT OF EXPORT	BUYER/IMPORTER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT INLAND FREIGHT	BUYER/IMPORTER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
EXPORT PORT RECEIVING CHARGES	BUYER/IMPORTER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
FORWARDERS FEES	BUYER/IMPORTER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
OCEAN / AIR FREIGHT	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER
INSURANCE	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	SELLER	BUYER/IMPORTER	SELLER	SELLER	SELLER	SELLER
CUSTOMS CLEARANCE	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	SELLER
CUSTOMS DUTIES	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	SELLER
VAT / GST	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	BUYER/IMPORTER	SELLER NB In INCOTERMS Duty does not include a reference to VAT taxes. (such as GST)
NOTES	<p align="center">Incoterms 2010 are still valid, EVEN AFTER JAN. 1, 2020, however if using Incoterms, users should specify which Incoterms 2010 or 2020.</p> <p align="center">THESE TERMS, WHEN INCLUDED IN A CONTRACT, (PURCHASE ORDER ETC.) FORM A BINDING PART OF THIS CONTRACT, AND CLEARLY SPELL OUT THE OBLIGATIONS OF ALL PARTIES TO A TRANSACTION</p> <p align="center">IT IS CRITICAL THAT A SPECIFIC PLACE/LOCATION BE USED ALONG WITH THESE TERMS.</p> <p align="center">BECAUSE INCOTERMS DO NOT REFER TO A VAT, IT IS CRITICAL THAT A SPECIFIC REFERENCE BE MADE TO THE SUBJECT OF VAT AND AGREEMENT AS TO WHO PAYS</p>										