

INCOTERMS – Responsibility Matrix



Obligations Of Importer (Buyer) & Exporter (Seller)

DEPARTURE		MAIN CARRIAGE UNPAID			MAIN CARRIAGE PAID				ARRIVAL				
SERVICE	EXW Ex-Works	FCA Free Carrier	FAS Free Alongside Ship	FOB Free Onboard	CFR Cost of Goods & Freight	CIF Cost Insurance & Freight	CPT Carriage Paid To	CIP Carriage Insurance Paid To	DAF Delivered at Frontier	DES Delivered Ex-Ship	DEQ Delivered Ex Quay	DDU Delivered Duty Unpaid	DDP Delivered Duty Paid
OBLIGATIONS & CHARGES													
Loading at Point Of Origin	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Inland Freight	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Port Receiving Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarders Fees	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Ocean/Air Freight	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Charges in Foreign Port or Airport	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Customs Duties and Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Delivery Charges To Final Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller

Loading at Port of Origin: Shipper / Supplier door

Inland Freight: Pick up transportation charges

Port Receiving Charges: Charges due at airport / ocean port by terminals used in each country of origin

Forwarders Fees: Freight forwarder's handling and documentation fees at country of origin

Ocean/Air Freight: Air and ocean freight

Charges in Foreign Port or Airport: Charges due at airport / ocean port by terminals in each country of destination

Customs Duty and Taxes: duty and taxes excluding customs clearance related fees (paid by shipper/seller)

Delivery Charges to Final Destination: Delivery charges and freight forwarder fees