

INCOTERMS®2020 Risk and Cost Chart												
Cost		Risk										
		EXW Any Mode of Transport	FCA Any Mode of Transport	FAS Sea and Inland Waterways	FOB Sea and Inland Waterways	CFR Sea and Inland Waterways	CIF Sea and Inland Waterways	CPT Any Mode of Transport	CIP Any Mode of Transport	DAP Any Mode of Transport	DPU Any Mode of Transport	DDP Any Mode of Transport
Country of	Description	Ex Works	Free Carrier	Free Alongside Ship	Free On Board	Cost and Freight	Cost Insurance and Freight	Carriage Paid To	Carriage Insurance Paid To	Delivered At Place	Delivered At Place Unloaded	Delivered Duty Paid
Supply	Packing Suitable for Export	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
Supply	Loading	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Supply	Delivery to Port or Place	Buyer	(1) Buyer/Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Supply	Export Clearance	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Supply	Port or Terminal Charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Supply	Loading Charges	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Supply	Main Carriage	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
	Insurance						(4) Seller		(4) Seller			
Destination	Port or Terminal Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	(2) Seller/Buyer	(2) Seller/Buyer	(3) Seller/Buyer	Seller	Seller
Destination	Unloading Charges at Port or Arrival Point	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	(3) Seller/Buyer	Seller	Seller
Destination	Import Duties and Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Destination	Inland Delivery Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	(3) Seller/Buyer	Buyer	Seller
Destination	Unloading Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	(5) Seller	Buyer
(1)	The Risk and Cost will depend on whether the term is used from the Sellers Premises or to the Named Place											
(2)	The cost will depend on whether it is delivered at the Arrival Point or at a Named Place beyond the Arrival Point											
(3)	The Risk and Cost will depend on whether it is delivered at the Arrival Point or at A Named Place beyond the Arrival Point											
(4)	The recommended Insurance cover is Institute Clause A when using CIP and Institute Clause C when using CIF											
(5)	If the Named place is NOT the Port or Arrival Point											

This information chart is to be used in conjunction with the Incoterms® 2020 course.  
No responsibility can be taken for errors, omissions or any consequences arising from the use of these notes as they are for guidelines only.