

INCOTERMS 2000

Responsibility Matrix - Obligations of Importer (Buyer) and Exporter (Seller)

| "E" Departure | | "F" Main Carriage Unpaid | | | "C" Main Carriage Paid | | | | "D" 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 |
| OBLIGATION AND CHARGES | | | | | | | | | | | | | |
| Warehouse Services | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Packing | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| 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 |
| Export Clearance/Handling | 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 at Foreign Port / Foreign Airport | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller |
| Customs Clearance | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller |
| Customs Duties | 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 |