

Incoterms 2010

Responsibility Matrix

Obligations of Importer (Buyer) and Exporter (Seller)

Service	"E" Departure	"F" Main Carriage Unpaid			"C" Main Carriage Paid				"D" Arrival		
	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAT	DAP	DDP
	EX-Works (place)	Free Carrier (Place)	Free Alongside Ship (Port)	Free on Board (Port)	Cost & Freight (Port)	Cost of Insurance & Freight (Port)	Carriage Paid To (Place)	Carriage & Insurance Paid To (Place)	Delivered at Terminal (Place/Port)	Delivered at Place (Place)	Deliver Duty Paid (Place)
OBLIGATIONS AND CHARGES											
Insurance*	N/O	N/O	N/O	N/O	N/O	Seller	N/O	Seller	N/O	N/O	N/O
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
Loading at Point of Origin	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Inland Freight	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Air / Port Receiving Charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Custom Clearance - Export	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarder Fees (Carriage)	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Ocean/Air Freight	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Charges in Foreign Port	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Custom Clearance - Import	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Customs Duties	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	Seller	Seller

*Insurance: N/O = no obligation. CIF and CIP : Seller is only obliged to provide minimum cover.

Disclaimer: This responsibility matrix is a guide only. Burnard International accepts no liability for accuracy or content. Buyers and sellers are encouraged to read Incoterms ® 2010 and incorporate its term in their contracts.