

## INCOTERMS® 2010 RULES CHART OF RESPONSIBILITY

*This chart is designed to provide a basic level of understanding of Incoterms  
For more information on the terms refer to the ICC website or visit [www.i-b-t.net/incoterms.asp](http://www.i-b-t.net/incoterms.asp)*

	Any Transport Mode		Sea/Inland Waterway Transport				Any Transport Mode				
	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAT	DAP	DDP
<b>Charges/ Fees</b>	Ex Works	Free Carrier	Free Alongside Ship	Free on Board	Cost & Freight	Cost Insurance & Freight	Carriage Paid To	Carriage Insurance Paid To	Delivered at Terminal	Delivered at Place	Delivered Duty Paid
<b>Packaging</b>	Buyer/Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
<b>Loading Charges</b>	Buyer	Seller*	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
<b>Delivery to Port/Place</b>	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
<b>Export Duty &amp; Taxes</b>	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
<b>Origin Thermal Charges</b>	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
<b>Loading on Carriage</b>	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
<b>Carriage Charges</b>	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
<b>Insurance</b>						Seller		Seller			
<b>Destination Terminal Charges</b>	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
<b>Deliver to Destination</b>	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller
<b>Import Duty &amp; Taxes</b>	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller

\*Seller is responsible for loading charges if the terms state FCA at Seller's facility.