This is for guidance purposes only. Specific Freight Pty Limited is not responsible for these contents nor do the contents list all details.Refer to the full version of Incoterms 2020 by the International Chamber of Commerce for full description. https://iccwbo.org

|  | EXW | FCA | FAS <br> n | FOB | CFR <br> n* | CIF <br> n | CPT | $\mathrm{CIP}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Ex Works | Free Carrier | Free Alongside Ship | Free On Board | Cost \& Freight | Cost Insurance \& Freight | Carriage Paid To | Carriage Insurance Paid To | Delivered At Place | Delivered At Place Unloaded | Delivered Duty Paid |
| Transfer of Risk | when seller places the goods at the buyer's disposal at a named place | 1.) when seller loads goods to buyer's carrier or 2.) when goods are at the buyer's dispoasal \& ready for unloading at a named placed | when goods are aiongside the vessel nominated by the buyer at named port | when goods are on board the vessel nominated by the buyer at named port | when the goods are on board the vessel nominated by the seller at origin | when the goods are on board the vessel nominated by the seller at origin | when the goods are handed over to the seller's nominated carrier at a named place | when the goods are handed over to the seller's nominated carrier at a named place | when the goods are placed at the buyer's disposal at a named place or agreed point within that place | when the goods are delivered and unloaded at a named place or agreed point within that place | when the goods are placed at the buyer's disposal at a named place or agreed point within that place |
| Commercial Invoice | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Packaging, Quality Control, Marking | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading \& Inland Delivery | Buyer | *Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Duty \& Taxes | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Origin Terminal Handling | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Insurance | Negotiable | Negotiable | Negotiable | Negotiable | Negotiable | Seller "Free of Particular Average" | Negotiable | $\begin{gathered} \text { Seller } \\ \text { "All Risks" } \end{gathered}$ | Negotiable | Negotiable | Negotiable |
| Carriage Charges | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| -Destination Terminal Handling | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller |
| Delivery to Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller |
| Unloading at Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | **Seller | Buyer |
| Import Duty and Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller |

