

# Incoterms 2020 ®

NI: 44 9267 2211 ROI: 353 1 408 1060

[customs@mcculla.eu](mailto:customs@mcculla.eu)

Blaris Industrial Estate, Old Hillsborough Road, Lisburn, BT27 5QB



Specified Incoterms		Transport Mode		Loading at Seller's Location	Export Customs Formalities	Pre-Carriage to Port of Export	Unloading at Port of Export	Loading alongside Vessel	Onboard Ship / Aircraft	Main Carriage	Unloading or discharge fees at Destination Port	Loading of vehicle at Destination Port	Onward Carriage to named Delivery Point	Unloading at Buyer's nominated delivery point	Import Customs Formalities	Insurance	
EXW	Ex Works	Any Mode	Cost	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Normally Buyer	
			Risk	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Free Carrier	Any Mode	Cost	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Negotiable
			Risk	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FAS	Free Alongside Ship	Sea or Inland Waterway	Cost	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Negotiable
			Risk	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FOB	Free On Board	Sea or Inland Waterway	Cost	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Negotiable
			Risk	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CFR	Cost and Freight	Sea or Inland Waterway	Cost	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Negotiable
			Risk	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIF	Cost Insurance and Freight	Sea or Inland Waterway	Cost	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller Claused
			Risk	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Carriage Paid To	Any Mode	Cost	Seller	Seller	Seller	Normally Seller	Normally Seller	Normally Seller	Normally Seller	Negotiable	Buyer	Buyer	Buyer	Buyer	Buyer	Negotiable
			Risk	Seller	Seller	Seller	Normally Buyer	Normally Buyer	Normally Buyer	Normally Buyer	Negotiable	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIP	Carriage and Insurance Paid to	Any Mode	Cost	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Seller Claused
			Risk	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
DAP	Delivered at named Place	Any Mode	Cost	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Negotiable
			Risk	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
DPU	Delivered at named Place Unloaded	Any Mode	Cost	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Negotiable
			Risk	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer
DDP	Delivered Duty Paid	Any Mode	Cost	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Negotiable
			Risk	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer