

AREA OF ORIGIN						MAIN TRANSPORTATION		DESTINATION AREA			
1	2	3	4	5	6	7	8	9	10	11	12
Packaging verification control	Licenses, authorizations, other formalities	Loading in the truck or container in factory or warehouse	Inland transportation at origin. From factory to port, airport, terminal or main carrier.	Export clearance formalities	Handling costs at origin. Port, airport, TIR, train, etc.	Main transport	Transportation insurance from the point of delivery to destination	Handling costs at destination. (Port, airport, TIR, train, etc.)	Import clearance duties and taxes	Inland transport at destination. From port, airport or logistics operator to warehouse	Unload



Incoterms® 2020 ICC - RULES FOR ANY MODE OR MODES OF TRANSPORT

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Incoterms	Letter	Description	Risk and Cost Allocation												
			1	2	3	4	5	6	7	8	9	10	11	12	
EXW	A	Ex works	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
FCA	B	Free carrier	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
CPT	C	Carriage paid to	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
CIP	D	Carriage and insurance paid to	Cost	■	■	■	■	■	■	■	■*	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
DAP	E	Delivered at place	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
DPU	F	Delivered at place unload	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
DDP	G	Delivered duty paid	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■



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Incoterms	Letter	Description	Risk and Cost Allocation												
			1	2	3	4	5	6	7	8	9	10	11	12	
FAS	H	Free alongside ship	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
FOB	I	Free on board	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
CFR	J	Cost and Freight	Cost	■	■	■	■	■	■	■	■	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■
CIF	K	Cost, insurance and Freight	Cost	■	■	■	■	■	■	■	■*	■	■	■	■
			Risk	■	■	■	■	■	■	■	■	■	■	■	■

Seller
 Buyer
 The seller must provide the necessary documentation for export and import clearance at the the buyer's request,
 Depending on the agreed delivery point
 * Required ICC-A
* Required ICC-C