

## Responsibility Matrix – Obligations of Importer (Buyer) and Exporter (Seller)

| Terms of sale | "E"<br>DEPARTURE                 | "F"<br>MAIN CARRIAGE UNPAID          |   |  | "C"<br>MAIN CARRIAGE PAID                          |  |  |   | "D"<br>ARRIVAL                                |   |   |  |   |
|---------------|----------------------------------|--------------------------------------|---|--|--|--|--|---|---|---|---|--|---|
|               | EXW<br>Ex-Works<br>..Named Place | FCA<br>Free Carrier<br>..Named Place | FAS<br>Free Alongside Ship<br>.. Named port of Shipment | FOB<br>Free On Board<br>..Named Port of Shipment | CFR<br>Cost Freight<br>..Named Port of Destination | CIF<br>Cost Insurance And Freight<br>..Named Port of Destination | CPT<br>Carriage Paid To<br>..Named Place | CIP<br>Carriage Insurance Paid To<br>..Named Place of Destination | DAF<br>Delivered At Frontier<br>..Named Place | DES<br>Delivered EX Ship<br>..Named Port of Destination | DEQ<br>Delivered Ex Quay<br>..Named Port of Destination | DDU<br>Delivered Duty Unpaid<br>..Named Place of Destination | DDP<br>Delivered Duty Paid<br>...Named Place of Destination |

### OBLIGATIONS AND CHARGES

|                                       |        |              |        |        |        |        |        |        |        |        |        |        |        |
|---------------------------------------|--------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Warehouse Services                    | Seller | Seller       | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Packing                        | Seller | Seller       | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Forwarder Fees                        | Buyer  | Seller       | 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 | Seller | Seller |
| Inland Freight                        | Buyer  | Buyer/Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Port Receiving Charges                | Buyer  | Buyer/Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Export Clearance                      | Buyer  | Seller       | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Ocean/Air Freight                     | Buyer  | Buyer        | Buyer  | Buyer  | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Charges in Foreign Port               | Buyer  | Buyer        | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Seller | Seller | Seller |
| Custom Clearance                      | Buyer  | Buyer        | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Buyer  | Seller |
| Customs Duties                        | Buyer  | Buyer        | 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  | Buyer  | Buyer  | Seller | Seller |

### "RISK OF LOSS" TRANSFERS FROM SELLER TO BUYER WHEN THE SELLER DELIVERS GOODS UNDER THESE TERMS:

|  |                                     |  |   |  |  |   |   |   |  |  |  |  |  |
|--|-------------------------------------|--|---|--|--|---|---|---|--|--|--|--|--|
|  | At his premises, factory, warehouse | At the named point into the carrier named by the buyer | Along ship designated by the buyer at the port designated by the buyer. | On board past the rail of the vessel designated by the buyer at the port designated by the buyer | On board past the rail of the vessel at port of shipment | On board past the trail of the vessel at port of shipment | Into the custody of the first carrier at port of shipment | Into the custody of the first carrier at port of shipment | At the named frontier (or named place at that frontier) before custom border without unloading | On board the ship at the port of destination | On the Quay at the port of destination | On any means of transport not unloaded at the named place of destination | On any means of transport not unloaded at the named place of destination |
|--|-------------------------------------|--|---|--|--|---|---|---|--|--|--|--|--|

### RECOMMENDED MODE OF TRANSPORT

|                   |                            |                |       |       |       |       |     |     |     |       |       |     |     |
|-------------------|----------------------------|----------------|-------|-------|-------|-------|-----|-----|-----|-------|-------|-----|-----|
| Mode of Transport | Any Mode Incl. Multi-modal | Any, Air, Rail | Ocean | Ocean | Ocean | Ocean | Any | Any | Any | Ocean | Ocean | Any | Any |
|-------------------|----------------------------|----------------|-------|-------|-------|-------|-----|-----|-----|-------|-------|-----|-----|

#### Incoterm Rules and Standards:

- Incoterms only relate to trade terms in the contract of sale between the buyer and seller and do not deal with the contract for carriage.
- The roles and responsibilities listed on this page can be altered/changed as long as there is an agreement between the buyer and seller.
- Only two Incoterms express when insurance is to be bought and issued on minimum coverage-CIP and CIF.
- Under the above-mentioned shipping terms, the buyer must pay the cost of any pre-shipment inspection, except when it is mandated by the authorities of the country of export.
- **EXPORTS: CONTROL YOUR FREIGHT, MANAGE COMPLIANCE,; USE 'C' TERMS IMPORTS: CONTROL YOUR FREIGHT MANAGE COMPLIANCE, INCREASE PROFITS, USED 'F' TERMS ONLY**