# INCOTERMS® 2010 RULES
## CHART OF RESPONSIBILITY

| | Any Transport Mode | | Sea/Inland Waterway Transport | | | | Any Transport Mode | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | EXW | FCA | FAS | FOB | CFR | CIF | CPT | CIP | DAT | DAP | DDP |
| **Charges/Fees** | 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 |
| Packaging | Buyer or Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading Charges | Buyer | Seller* | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Delivery to Port/ Place | 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 Charges | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Loading on Carriage | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Carriage Charges | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller | Seller | Seller |
| Insurance | | | | | | Seller | | Seller | | | |
| Destination Terminal Charges | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller | Seller | Seller | Seller |
| Delivery to Destination | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller | Seller |
| Import Duty & Taxes | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Buyer | Seller |