

Appendix I

INCOTERMS 2020

Responsibility Matrix for Contract of Sale



<p>The diagram illustrates the flow of goods from 'The Seller' (factory) through various transport modes (First Carrier, Alongside Ship, Loading Port, Destination Port, Alongside Ship, Final Carrier) to 'The Buyer' (warehouse). It categorizes Incoterms into 'FREIGHT COLLECT TERMS' (EXW, FCA, FAS, FOB) and 'FREIGHT PREPAID TERMS' (CFR, CIF, CPT, CIP, DPU, DAP, DDP).</p>												
INCOTERMS 2020	FREIGHT COLLECT TERMS					FREIGHT PREPAID TERMS						
	EXW Ex-Works	FCA Free Carrier (Warehouse)	FCA Free Carrier (Port/Airport)	FAS Free Alongside Ship	FOB Freight on Board	CFR Cost & Freight	CIF Cost Insurance & Freight	CPT Carriage Paid To	CIP Carriage & Insurance Paid	DPU Delivered at Place Unloaded	DAP Delivered at Place	DDP Delivered Duty Paid
Mode of Transport	Any Mode	Any Mode	Any Mode	Ocean Only	Ocean Only	Ocean Only	Ocean Only	Any Mode	Any Mode	Any Mode	Any Mode	Any Mode
Obligations and Charges												
Export Packaging	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Formalities	Buyer	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
Origin Inland Freight	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Origin Port charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarder Fees	Buyer	Buyer	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
Destination Port Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Import Duties & Taxes	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	Seller	Seller