



INCOTERMS CHART OF RESPONSIBILITY

CHARGES / FEES	ANY TRANSPORT MODE		SEA/INLAND WATERWAY TRANSPORT				ANY TRANSPORT MODE				
	EXW Ex-Works	FCA Free Carrier	FAS Free Alongside Ship	FOB Free On Board	CFR Cost & Freight	CIF Cost Insurance & Freight	CPT Carriage Paid To	CIP Carriage & Insurance Paid To	DAT Delivered at Terminal	DAP Delivered at Place	DDP Delivered Duty Paid
Packaging	Buyer/ 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/Freight Charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Insurance	No Obligation	No Obligation	No Obligation	No Obligation	No Obligation	Seller	No Obligation	Seller	No Obligation	No Obligation	No Obligation
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

This chart is designed to provide a basic level of understanding of INCOTERMS rules and definitions, and is a general guide only. For confirmation on the applicability of any INCOTERM, please refer to your local Magellan representative.