

| Incoterms® 2020 | | S ----> Costs / Seller | | B ----> Costs / Buyer | | | S/B ----> Priority Seller | | B/S ----> Priority Buyer | | | TRANSFER OF RISK (DELIVERY) | |
|-----------------|--|------------------------|---|--|---|---|---------------------------|----------------|--------------------------|----------------------|----------------------------|-----------------------------|--|
| | | TRANSPORT MODE | Origin | | | | | Main Transport | | Destination | | | |
| ACRONYMS | DESCRIPTION | | PACKAGING AND VERIFICATION (Quality control, measurement, weight, etc.) | LOAD COSTS (Truck, Wagon, filling Container in Factory or Warehouse) | CUSTOMS AND EXPORT SECURITY FORMALITIES | CARRIAGE cost and contracting from factory to port, ship, airport or terminal | SHIP LOADING COSTS | MAIN TRANSPORT | INSURANCE | SHIP UNLOADING COSTS | IMPORT CUSTOMS FORMALITIES | CARRIAGE | |
| | | | | | | | | | | | | | |
| EXW | EX WORKS At the factory / Named Place of Delivery | Multimodal | S | B | B | B | B | B | Optional | B | B | B | Not loaded or at Named Place Not Loaded |
| FCA | FREE CARRIER Free Carrier + Named Place of Delivery | Multimodal | S | S | S | S | B | B | Optional | B | B | B | First Carrier: Factory loaded; rest not unloaded |
| FAS | FREE ALONGSIDE SHIP Free at side of ship + Named Loading Port | Sea | S | S | S | S | B | B | Optional | B | B | B | Alongside Ship in Port of Loading |
| FOB | FREE ON BOARD Free on Board + Named Loading Port | Sea | S | S | S | S | V | B | Optional | B | B | B | At Port of Loading, When the Goods are On Board the Vessel |
| CPT | CARRIAGE PAID TO Carriage Paid To + Named Place of Destination | Multimodal | S | S | S | S | V | S | Optional | S/B | B | S/B | First Carrier Loaded |
| CIP | CARRIAGE & INSURANCE PAID TO Carriage and Insurance Paid to Named Place of Destination | Multimodal | S | S | S | S | V | S | V | S/B | B | S/B | First Carrier Loaded |
| CFR | COST AND FREIGHT Cost and Freight + Named Port of Destination | Sea | S | S | S | S | V | S | Optional | S/B | B | B | At Port of Loading, Loaded |
| CIF | COST INSURANCE & FREIGHT Cost, Insurance and Freight + Named Port of Destination | Sea | S | S | S | S | S | S | V | S/B | B | B | At port of Loading, Loaded |
| DPU | DELIVERED AT PLACE UNLOADED Delivered at Named Place of destination, Unloaded | Multimodal | S | S | S | S | S | S | Optional | S | B | S/B | At Destination, Unloaded |
| DAP | DELIVERED AT PLACE Delivered at Named Destination Without Unloading | Multimodal | S | S | S | S | S | S | Optional | B/S | B | S/B | At Destination, Not Unloaded |
| DDP | DELIVERED DUTY PAID Delivered at Named Destination Without Unloading, TAXES PAID | Multimodal | S | S | S | S | S | S | Optional | B/S | S | S/B | At Destination Without Unloading and Customs Clearance |