Incoterms responsibility matrix

ASG Academy | Independent educational summary | Incoterms 2020 edition | v1.0 | Checked 20 October 2026

Normal allocation between seller and buyer. Read the ICC rule, the precise named point and your contract together. This is not ICC-issued artwork, a complete rule text or a shipment-specific legal review.

Rule	Export	Main carriage	Insurance*	Import	Duty / tax	Normal risk transfer
EXW	Buyer	Buyer	No rule obligation	Buyer	Buyer	Goods made available at named point, not loaded.
FCA	Seller	Buyer after delivery	No rule obligation	Buyer	Buyer	Agreed delivery point; loading / unloading condition depends on location.
CPT	Seller	Seller to named destination	No rule obligation	Buyer	Buyer	Handover to contracted carrier; cost destination is a different point.
FOB	Seller	Buyer	No rule obligation	Buyer	Buyer	On board the buyer-nominated vessel at named origin port. Sea / inland waterway.
DAP	Seller	Seller to named destination	No rule obligation	Buyer	Buyer	At destination on arriving vehicle, ready for unloading.
DDP	Seller	Seller to named destination	No rule obligation	Seller	Seller	At destination, import-cleared, on arriving vehicle, ready for unloading.

* None of these six rules requires either party to obtain insurance for the other. Assess coverage separately. The matrix omits assistance duties, notice failures, variations and exceptional costs. DAP/DDP delivery is normally ready for unloading; check costs already included in carriage.

FCA: seller premises means delivery loaded on the buyer-arranged vehicle; another named place normally means arrival ready for unloading, available to the nominated carrier/person. CPT is included as a supplement to EXW/FCA/FOB/DAP/DDP.

Primary reference: ICC Incoterms 2020 rules, relevant A2/A3, A4/A5, A7/A9 and B provisions. Sources on page 2.

Bring the term into the order record

A term label allocates selected sale-contract obligations; it does not identify every customs party or validate the declared value. Preserve the evidence behind each answer.

01 / Name the point

Record the three-letter rule, precise named delivery or destination point, country and Incoterms 2020 edition. For CPT, separately identify the delivery/risk point and the paid destination.

02 / Align the offer

Use the same product revision, quantity, currency and receiving point. List exclusions and add required costs once. Leave an unknown charge unresolved; no current customer prices are supplied here.

03 / Verify the entry arrangement

Ask which legal entity will make entry, who is authorised to act, what records you can retain, and which valuation/classification questions remain open. Confirm applicable requirements with CBP and the licensed broker.

04 / Preserve separate agreements

Keep payment timing, ownership, quality acceptance, insurance cover and remedies in their own agreed clauses. A forwarder service quote does not by itself amend the sales contract.

Primary source entries

ICC 2020 / rules for any mode
https://library.iccwbo.org/content/tfb/BOOKS/BK_0049/BK_0049_04_RulesAny.htm

ICC 2020 / sea and inland waterway
https://library.iccwbo.org/content/tfb/BOOKS/BK_0049/BK_0049_05_RulesSea.htm

ICC / Incoterms and commercial contracts
https://library.iccwbo.org/clp/clp-incoterms-qa-2020.htm?AGENT=ICC_FIN

CBP / importing into the United States
https://www.cbp.gov/trade/basic-import-export/importing-into-united-states

ICC entries checked 20 October 2026. CBP is linked as a current-verification entry point. This summary does not provide a shipment-specific customs review.