INCOTERMS® 2026 CHART

Who pays what, and where risk passes — the 11 rules in force

In 2026 the edition in force is still Incoterms® 2020. Read each row left to right: the cell shows which party is responsible.

Seller (exporter) · Buyer (importer) · No obligation for either party

RULE	EXPORT CLEARANCE	DELIVERY & LOADING AT ORIGIN	MAIN CARRIAGE (FREIGHT)	INSURANCE OBLIGATION	UNLOADING AT DESTINATION	IMPORT CLEARANCE & DUTIES	RISK PASSES TO THE BUYER…
Any mode of transport — truck, rail, air, sea, multimodal							
EXW Ex Works	Buyer	Buyer	Buyer	Not required	Buyer	Buyer	At the seller's premises, goods made available (not loaded)
FCA Free Carrier	Seller	Seller	Buyer	Not required	Buyer	Buyer	Handed to the buyer's carrier at the named place
CPT Carriage Paid To	Seller	Seller	Seller	Not required	Buyer*	Buyer	Handed to the first carrier (seller still pays freight)
CIP Carriage and Insurance Paid To	Seller	Seller	Seller	Seller ICC Clauses A	Buyer*	Buyer	Handed to the first carrier (seller pays freight + insurance)
DAP Delivered at Place	Seller	Seller	Seller	Not required	Buyer	Buyer	At the named destination, ready for unloading
DPU Delivered at Place Unloaded	Seller	Seller	Seller	Not required	Seller	Buyer	At the named destination, once unloaded
DDP Delivered Duty Paid	Seller	Seller	Seller	Not required	Buyer	Seller	At the named destination, ready for unloading, import-cleared
Sea and inland waterway only							
FAS Free Alongside Ship	Seller	Seller	Buyer	Not required	Buyer	Buyer	Alongside the vessel at the port of shipment
FOB Free On Board	Seller	Seller	Buyer	Not required	Buyer	Buyer	On board the vessel at the port of shipment
CFR Cost and Freight	Seller	Seller	Seller	Not required	Buyer*	Buyer	On board the vessel (seller still pays freight)
CIF Cost, Insurance and Freight	Seller	Seller	Seller	Seller ICC Clauses C	Buyer*	Buyer	On board the vessel (seller pays freight + insurance)

* Under CPT, CIP, CFR and CIF, unloading costs at destination that are included in the seller's contract of carriage are for the seller's account. Under FCA, the seller loads only when delivery takes place at the seller's premises. Insurance: the party bearing the risk usually insures even when no rule requires it.

Shipping between Mexico and the United States? ILS moves cross-border freight by truck, air and ocean, with warehousing in Querétaro, Hermosillo and Tucson. Get a quote at **ilscompany.com/request-a-quote** or call **1-800-ILS-9712**.

Based on ICC Incoterms® 2020. Simplified guide — always check the official ICC text and your sales contract. Incoterms® is a trademark of the International Chamber of Commerce.