

Incoterms® 2020 Rules Responsibility Quick Reference Guide

國際貿易條規買賣雙方責任與風險分擔一覽表



Groups / 類別	Freight Collect Terms / 買方付運費		Sea & Inland Waterway Transport / 海運專用				Freight Prepaid Terms / 賣方預付運費				
	Any Mode or Modes of Transport		Sea and Inland Waterway Transport				Any Mode or Modes of Transport				
Incoterm	EXW Ex Works	FCA Free Carrier	FAS Free Alongside Ship	FOB Free On Board	CFR Cost & Freight	CIF Cost Ins. & Freight	CPT Carriage Paid To	CIP Carriage Ins. Paid To	DAP Delivered at Place	DPU Delivered Place Unloaded	DDP Delivered Duty Paid
Transfer of Risk 風險轉移地點	At Buyer's Disposal	On Buyer's Transport	Alongside Ship	On Board Vessel	On Board Vessel	On Board Vessel	At Carrier	At Carrier	At Named Place	At Named Place Unloaded	At Named Place
Export Packaging 出口包裝	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading Charges 工廠裝車費	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Delivery to Port/Place 內陸運輸至港口/地點	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Duty & Clearance 出口報關與關稅	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Origin Terminal Charges 起運港碼頭費	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading on Carriage 主運具裝載費	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Carriage Charges 國際主要運費	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Insurance 貨物保險	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable	*Seller	Negotiable	**Seller	Negotiable	Negotiable	Negotiable
Destination Terminal Charges 目的港碼頭費	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
Delivery to Destination 目的地內陸運輸	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Unloading at Destination 目的地卸貨費	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller
Import Duty & Customs Clearance 進口清關與關稅	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller

Notes / 說明事項：

* CIF requires the seller to obtain insurance with minimum coverage under Institute Cargo Clauses (C). (CIF 要求賣方至少投保條款 Clause (C) 之最低險種。)

** CIP requires the seller to obtain insurance with all-risks coverage under Institute Cargo Clauses (A). (CIP 要求賣方投保條款 Clause (A) 之全險。)

This chart is for reference only. For actual rights, obligations, and cost allocations, please refer to your official sales contract and the standard rules published by the ICC.
(圖表內容僅供參考，實際權責與費用負擔請以合約與 ICC 發布之 Incoterms® 2020 正式官方條文為準。)