

DAP = Entregado en el lugar

Los productos son entregados por el vendedor (transportista) cuando están listos para que el comprador (consignatario) los descargue en el destino designado al llegar el transporte. Excepto por el despacho de aduana, derechos e impuestos, el vendedor es responsable de todos los riesgos asociados con la entrega de los bienes en la ubicación designada.

DPU = Entregado en lugar descargado

El vendedor (remitente) entrega cuando los productos están descargados y puestos a disposición del comprador (consignatario) en un lugar de destino determinado. El vendedor asume todos los riesgos involucrados en llevar los productos y descargarlos en el lugar de destino señalado.

DDP = Entregado con Derechos Pagados

El vendedor (remitente) entrega los productos cuando estos están a disposición del comprador, listos para la importación en el medio de transporte que llega, y preparados para ser descargados en el lugar de destino acordado. Todos los gastos de envío, incluyendo la liberación de aduanas de importación, aranceles, impuestos y cualquier otra tarifa asociada con el transporte de los productos hasta el destino especificado, son cubiertos por el vendedor.

Incoterms® 2020 Rules Responsibility Quick Reference Guide											
Groups	Freight Collect Terms				Freight Prepaid Terms						
	Any Mode or Modes of Transport		Sea and Inland Waterway Transport			Any Mode or Modes of Transport					
Incoterm	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAP	DPU	DDP
	Ex Works (Place)	Free Carrier (Place)	Free Alongside Ship (Port)	Free On Board (Port)	Cost and Freight (Port)	Cost Insurance & Freight (Port)	Carriage Paid To (Place)	Carriage & Insurance Paid to (Place)	Delivered at Place (Place)	Delivered at Place Unloaded (Place)	Delivered Duty Paid (Place)
Transfer of Risk	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
Obligations & Charges:											
Export Packaging	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 & Customs Clearance	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 Charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Insurance	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable	*Seller	Negotiable	**Seller	Negotiable	Negotiable	Negotiable
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	Seller	Seller	Seller
Unloading at Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller
Import Duty, Taxes & Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
<small>*CIF requires at least an insurance with the minimum cover of the Institute Cargo Clause (C) (Number of listed risks, subject to itemized exclusions)</small>											
<small>**CIP requires at least an insurance with the minimum cover of the Institute Cargo Clause (A) (All risk, subject to itemized exclusions)</small>											
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