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PRACTICAL GUIDE · INTERNATIONAL FREIGHT

Incoterms FOB, CIF, DAP, EXW: which one to choose for importing into Guinea?

On a proforma invoice, three letters change a great deal: EXW, FOB, CIF, DAP. They name an Incoterm, the rule that says who arranges and pays for transport, insurance and formalities, and when the risk passes from seller to buyer. For an import into Guinea, this choice also affects how customs duties are calculated.

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01 Which Incoterm to choose: the short answer

To import into Guinea, FOB (or FCA for containers) suits you if you or your forwarder arrange freight and insurance, CIF if you prefer the supplier to handle them to Conakry, and DAP if you want the supplier to bear the risk up to the agreed place of delivery. EXW is only advisable if you have a reliable agent in the supplier's country, because it leaves loading and export formalities to you.

Incoterms are published by the International Chamber of Commerce; the version in use is the 2020 edition. Always state the Incoterm, the precise place and the version on the contract and the invoice, for example « CIF Conakry, Incoterms 2020 ».

02 EXW and FOB: the buyer arranges transport

- EXW (ex works): the seller makes the goods available at its premises. The buyer loads, clears for export, transports and insures. This is the least commitment for the seller and the most work for the buyer.
- FOB (free on board, named port of shipment): the seller clears for export and loads the goods on board the vessel. The risk passes to the buyer once the goods are on board. The buyer pays sea freight and insurance.

> FOB is for sea transport only. For a container handed over at the terminal before loading, or for an air shipment, FCA (free carrier) fits reality better, because the seller does not see the goods go on board.

The advantage for the importer: you choose the forwarder, the line and the insurer, you know the real freight cost and you stay in control of timing.

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03 CIF and DAP: the seller arranges transport

- CIF (cost, insurance and freight, named port of destination): the seller pays freight and insurance to the port of destination, for example Conakry. Note: the risk passes to the buyer as soon as the goods are on board at origin, even though the seller pays for transport.
- DAP (delivered at place): the seller arranges and pays transport to the agreed place (port, warehouse or site) and bears the risk until then. The buyer handles unloading, import clearance and payment of duties and taxes.

CIF is used for sea freight only; for air freight or containers, CIP is the equivalent. DAP is used for all modes. Under these rules, the supplier chooses the carrier: you know less about the charges awaiting you on arrival (shipping line, terminal), which remain yours unless agreed otherwise.

04 The effect on customs value in Guinea

In Guinea, duties and taxes are generally calculated on the CIF value (cost, insurance, freight): the price of the goods plus freight and insurance up to entry into the country. The Incoterm does not change this basis; it only changes the documents needed to rebuild it.

- Purchase on EXW or FOB terms: customs adds to the purchase price the transport costs to the point of departure, the freight and the insurance. Present the freight invoices and the insurance policy; failing that, amounts may be applied under the regulations in force.
- Purchase on CIF terms: the invoiced value in principle already matches the CIF value. Keep the freight and insurance breakdown provided by the seller.
- Purchase on DAP terms: the price includes transport, sometimes beyond the port. Ask the seller to break down on the invoice the price of the goods, the freight to Conakry and any inland transport, so that the declared value is right.

> An invoice with no freight and insurance breakdown can lead to discussions on value at assessment. The amount payable remains the one on the assessment issued by customs.

05 What about insurance?

Under CIF, the seller only has to provide minimum insurance, which does not cover all risks. For valuable or fragile equipment, ask for wider cover in the contract, or take out your own insurance. Under FOB, FCA and EXW, insurance for the main transport is your responsibility: without it, a loss at sea falls entirely on you.

Also check who is insured for the leg between Conakry and your site: none of these Incoterms covers it automatically, except DAP to site.

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06 How to decide for your purchase

1. You have a forwarder able to arrange pickup and freight: ask for FCA or FOB and compare with a CIF offer.
2. The supplier gets better freight rates than you on its route: CIF or CIP can be worthwhile, provided you check the arrival charges.
3. You want the supplier to bear the risk up to your site: negotiate DAP, with a price breakdown.
4. The supplier only accepts EXW: arrange an agent on the spot for loading and export formalities.

These pointers are general: have the key clauses of your contract reviewed by your adviser, and confirm payment terms with your bank.

07 What we do for you

TransXpress arranges pickup and freight from the factory or the port of departure, clears goods in Conakry on the basis of complete documents and delivers to your site. Send us the proforma invoice, the proposed Incoterm and the pickup location: we will tell you what remains your responsibility.

? Frequently asked questions

Are customs duties lower if I buy FOB rather than CIF?

No. Customs generally calculates duties on the CIF value: under FOB, it adds freight and insurance to the price of the goods.

Under CIF Conakry, who bears the risk during the voyage?

The buyer, as soon as the goods are on board at the port of departure. The seller pays freight and minimum insurance, but the risk has already passed.

Who pays duties and taxes under DAP?

The buyer. Under DAP, import clearance and duties and taxes remain the buyer's responsibility; only DDP places them on the seller.

General information guide written by TransXpress. Customs rules and procedures change: every file is checked against the documents and the regulations in force. This guide is neither a quotation nor a commitment.

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Procurement, freight forwarding and customs, heavy transport and equipment rental in Guinea.

TransXpress supports mining, industrial and construction operators in Guinea and on the corridors to Mali and Sierra Leone. A name, a number and a few words are enough: we call you back within 24 business hours.

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