



EXPORTERS COUNTRY Border of country of export >					DELIVERY				IMPORTERS COUNTRY < Border of country of export		
COST INCLUDED	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAP	DAT	DDP
PC	O	X	X	X	X	X	X	X	X	X	X
FIFT	O	O	X	X	X	X	X	X	X	X	X
ONS	X	X	X	X	X	M	X	M	M	M	M
OFT	X	X	X	X	M	M	M	M	M	M	M
LCH	X	X	X	X	X	X	X	X	M	M	M
COMM	O	O	O	O	O	O	O	O	O	O	O
OTH(A)	O	O	O	O	O	O	O	O	O	O	O
OTH(D)	O	O	O	O	O	O	O	O	O	O	O
DSC	O	O	O	O	O	O	O	O	O	O	O

Incoterms acronyms

EXW - Ex Works
 FCA - Free Carrier
 FAS - Free Alongside Ship
 FOB - Free On Board
 CFR - Cost and Freight
 CIF - Cost Insurance and Freight
 CPT - Carriage Paid To
 CIP - Carriage and Insurance Paid To
 DAP - Delivered At Place
 DAT - Delivered At Terminal
 DDP - Delivered Duty Paid

Other Terms

PC - Packing Costs
 FIFT - Foreign Inland Freight
 ONS - Overseas Insurance
 OFT - Overseas Freight
 LCH - Landing Charges
 COMM - Commission(s)
 OTH(A) - Other Additions
 OTH(D) - Other Deductions
 DSC - Discounts

Adjustments in the ICS are:

O Optional
 M Mandatory
 X Not Allowed

Incoterms are the international rules for the interpretation of trade terms used in international trade, formulated by the International Chamber of Commerce.

Please note: This fact sheet is a general guide only. For more information on any Customs and Border Protection matter contact: the Customs Information and Support Centre on 1300 363 263; or email information@customs.gov.au; or browse the website www.customs.gov.au

