



EXPORTER'S COUNTRY Border of country of export >					DELIVERY				IMPORTER'S COUNTRY < Border of country of import		
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

### Fields in the ICS:

O  May be supplied  
 M  Must be supplied  
 X  Not available

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](mailto:information@customs.gov.au); or browse the website [www.customs.gov.au](http://www.customs.gov.au)

