



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	DPU	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
- DPU: Delivered at Place Unloaded
- 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.

Further information on the Incoterm® Rules may be obtained from the International Chamber of Commerce website: iccwbo.org

Please note:
This fact sheet is a general guide only.

