




MPW Supply Chain Consultancy

Oceanfreight Airfreight Local Transport Courier Warehousing/3PL

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INCOTERMS - QUICK REFERENCE GUIDE

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

EXPORTERS COUNTRY Border of country of export									IMPORTERS COUNTRY Border of country of import				
COSTS INCLUDED	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAF	DES	DEQ	DDU	DDP
Packing Costs	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Commercial Documents	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Inland delivery to first carrier	White	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Inland delivery to vessel/aircraft	White	White	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Wharfage	White	Blue	White	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Export customs	White	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Transport documentation*	White	White	White	White	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Carriage and freight	White	White	White	White	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Insurance	White	White	White	White	White	Blue	White	Blue	Blue	Blue	Blue	Blue	Blue
Delivery at destination	White	White	White	White	White	White	White	White	White	White	White	Blue	Blue
Import customs	White	White	White	White	White	White	White	White	White	White	White	White	Blue

	Costs recommended for sea freight only
*	The cost of obtaining an airway bill or bill of lading should still be included in the Free on Board (FOB) value, as they are an essential element of getting the goods on board.

Reference material can be purchased from the International Chamber of Commerce's website, www.iccbooks.com

Incoterm acronyms	
CFR - Cost and freight	DDU - Delivered duty unpaid
CIF - Cost, insurance and freight	DEQ - Delivery ex quay
CIP - Carriage and insurance paid to	DES - Delivery ex ship
CPT - Carriage paid to	EXW - Ex works
DAF - Delivered at frontier	FAS - Free alongside ship
DDP - Delivered duty paid	FCA - Free carrier
	FOB - Free on board

Please Note: this fact sheet is a general guide only.

For more information on any Customs and Border Protection matters, 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