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Cash-on-delivery (COD) parcel delivery services as a controlled business under the Receipt Control Act B.E. 2543 (A.D. 2000)

Published in the Government Gazette, Volume 142, Special Section 238 Ngor, dated 3 July 2025, the Committee on Controlled Items in Receipts issued its announcement designating parcel delivery services with cash-on-delivery (COD) as a business subject to control under the Receipt Control Act B.E. 2543 (A.D. 2000).

Key Points

The regulation applies to delivery service providers that offer COD services, whether directly or in collaboration with merchants or e-commerce platforms. It covers both logistics operators and payment service providers involved in COD transactions.

Receipts issued under COD services must clearly show the name and the address of the service provider, details of the goods, the amount collected, service fees (if any), the payment date, and the method of payment. The format or wording must not mislead consumers into believing the delivery provider is the seller.

Purpose

The measure aims to protect consumers by ensuring transparency regarding payment allocation between goods and delivery charges. It also seeks to prevent confusion between the roles of sellers and logistics providers and to promote fairness and accountability in COD operations, which have become increasingly prevalent in the e-commerce sector.

Legal Implications

COD service providers must revise their receipt templates, both paper and electronic, to comply with the new regulation. Non-compliance may result in penalties under the Receipt Control Act B.E. 2543 (A.D.2000). Businesses are advised to review their systems and documentation to ensure accuracy and compliance.

Policy Outlook

This development reflects a broader policy direction to enhance consumer protection within Thailand's digital and logistics sectors. It also underscores the government's commitment to transparency and fair practices in the growing e-commerce environment. Further regulatory actions may follow, extending similar standards to digital payment intermediaries and online financial service providers.