

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

September 16, 2009

**REVENUE MEMORANDUM ORDER NO. 28-2009**

**TO : All Internal Revenue Officers and Employees Concerned**  
**SUBJECT : Adjustment of Reimbursable Transportation Allowance of BIR Officials and Employees**

The existing authorized rates of reimbursable transportation allowance of BIR officers and employees who perform field assignments have become unrealistic and no longer responsive to their reasonable needs when they go on field assignments and considering that they should not be made to personally shoulder the traveling expenses incurred in connection with the performance of their official duties, there is a need to adjust the reimbursable transportation allowances of Revenue Officers, Collection Officers/Agents, Seizure Agents, Legal Officers/Trial Attorney and Messengers/Liaison Officers, as prescribed under RMO No. 11-80 dated February 27, 1980 as last amended by RMO No.43-95 dated December 1, 1995.

The new rate of transportation allowance of the aforementioned revenue personnel shall be P200.00 per day but not to exceed P4,400.00 per month.

Collection Agents may be allowed to claim actual transportation expenses in excess of the monthly transportation allowance authorized herein, subject to submission of bills, proof of payments and certification from local authorities as to the available means of transportation in the locality.

All claims shall be supported by the required documents and subject to the existing budgeting, accounting and auditing rules and regulations.

The new monthly rate of transportation allowance takes effect April 1, 2009.

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue