



Bringing In Revenues  
for Nation-Building

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



July 15, 2026

REVENUE MEMORANDUM ORDER NO. **020-2026**

**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 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 Officer/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. 28-2009 dated September 16, 2009.

The new rate of transportation allowance of the aforementioned revenue personnel shall be P300.00 per day but not to exceed P6,600.00 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 allowances takes effect August 1, 2026.

  
**CHARLITO MARTIN R. MENDOZA**  
Commissioner of Internal Revenue



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