REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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October 19, 2016

REVENUE MEMORANDUM CIRCULAR NO. 104-2016

SUBJECT : **Circularizing the Implementing Rules and Regulations of Republic Act No. 10524 (An Act Expanding the Positions Reserved for Persons with Disability, Amending for the Purpose Republic Act No. 7277, as amended, Otherwise Known as the Magna Carta for Persons with Disability)**

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith, as Annex "A" hereof, is the Implementing Rules and Regulations of Republic Act No. 10524 (An Act Expanding the Positions Reserved for Persons with Disability, Amending for the Purpose Republic Act No. 7277, as amended, Otherwise Known as the Magna Carta for Persons with Disability).

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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