REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
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REVENUE MEMORANDUM CIRCULAR NO. 135-2016

SUBJECT : **Circularizing the Full Text of the Implementing Rules and Regulations of Republic Act No. 10754, Otherwise Known as "An Act Expanding the Benefits and Privileges of Persons with Disability"**

TO : All Internal Revenue Officials, Employees and Others Concerned

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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 (IRR) of Republic Act (R.A.) No. 10754, otherwise known as "An Act Expanding the Benefits and Privileges of Persons with Disability (PWD)."

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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