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

June 30, 2017

REVENUE MEMORANDUM CIRCULAR No. 48-2017

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

TO: **All Internal Revenue Officials, Employees and Others Concerned**

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

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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