



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. 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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