



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



**BAGONG  
PILIPINAS**

MAR 11 2026

REVENUE MEMORANDUM CIRCULAR NO. 019-2026

**SUBJECT** : Circularizing the Implementing Rules and Regulations of Republic Act No. 11650, otherwise known as the "INSTITUTING A POLICY OF INCLUSION AND SERVICES FOR LEARNERS WITH DISABILITIES IN SUPPORT OF INCLUSIVE EDUCATION ACT"

**TO** : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herein is the copy of the Implementing Rules and Regulations of Republic Act No. 11650, otherwise known as the "INSTITUTING A POLICY OF INCLUSION AND SERVICES FOR LEARNERS WITH DISABILITIES IN SUPPORT OF INCLUSIVE EDUCATION ACT".

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



*Charlito Martin R. Mendoza*  
**CHARLITO MARTIN R. MENDOZA**  
Commissioner of Internal Revenue

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