REVENUE REGULATIONS NO. 8-2000 issued November 22, 2000 amends specific provisions of RR No. 2-98 and RR No. 3-98 with respect to the "De Minimis" Benefits, Additional Compensation Allowance (ACA), Representation and Transportation Allowance (RATA) and Personal Economic Relief Allowance (PERA). Said benefits/allowances received by employees are not considered as items of income and, therefore, are not subject to income tax and, consequently, to the withholding tax. Effective the Taxable Year 2000, ACA will be classified as part of the "Other Benefits" excluded from one's gross compensation income, provided that the total amount of such benefits does not exceed P 30,000. Items of "de minimis" benefits exempt from the fringe benefits tax are enumerated in the Regulations.