FAST – DS 2026

Foreign Assets of Small Taxpayers Disclosure Scheme, 2026

A Disclosure Scheme under the Finance Act, 2026
and its interface with the Black Money Act, 2015

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Let us start with a question!

- A resident having income from foreign sources, omits to declare it in his ITR. He omits to fill up Sch FA also!

- What are the consequences?

Let us Tabulate

Aspect	Income Tax Act	Black Money Act
Nature of Omission	under-reporting or misreporting of income	undisclosed foreign income Flat penalty for non-disclosure of Sch FA
Rate of tax	As per Slab Rates	Flat 30% with no deductions or allowances (Sec. 3, 5)
Interest	Sec 234A/B/C, 220(2)	Sec 234A/B/C (Sec 40)
Penalty on income	50% / 200% of tax (s. 270A)	3 times tax, i.e. 90% (s. 41)
Penalty for non-reporting	Not applicable	10 lakhs per AY (s. 42, 43)
Penalty Threshold	Nil	Movable assets up to 20 lakhs (Bank accounts up to 5 lakhs upto 01.10.24)
Time limit	3 yrs 3 months / 5 yrs 3 months (s. 149)	No time limit for s. 42, 43 penalty

Let us Tabulate

Aspect	Income Tax Act	Black Money Act
Prosecution	3 months to 7 years (ss. 276C, 277)	6 months to 10 years (ss. 50, 51, 52)
Effective cost	Tax + interest + 50% to 200% penalty	120% of value +Interest + ₹10,00,000/- per AY
Remedy	**Revised or updated return (ss. 139(5), 139(8A))**	**FAST-DS 2026**

If Department misses the IT Act time line, they have BM Act with them (having no limitation)!

Part A

THE BLACK MONEY ACT

The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

Basic Concepts

- BMA was introduced in FA 2015 and came into existence from 1st July 2015 – **Applicable from AY 16-17**
- What is black Money = Any income which is subject to tax in India, but not offered to tax – **Tax Evaded**
- What BMA Covers (Sec 3) = total **undisclosed foreign income and asset** of an Assessee in the previous year
- **taxed @ 30% flat +90% penalty + Interest + Prosecution**
- **No deduction, No allowance, No loss set off** (except already assessed under IT Act/BMA)

Basic Concepts

- Who is an 'Assessee' under BMA?
- Sec 2(2)

A Resident in India or

A Non Resident /NOR – who was resident in the PY when undisclosed foreign income was earned or undisclosed foreign asset was acquired

- So, income earned or assets acquire while NR – not covered

Basic Concepts

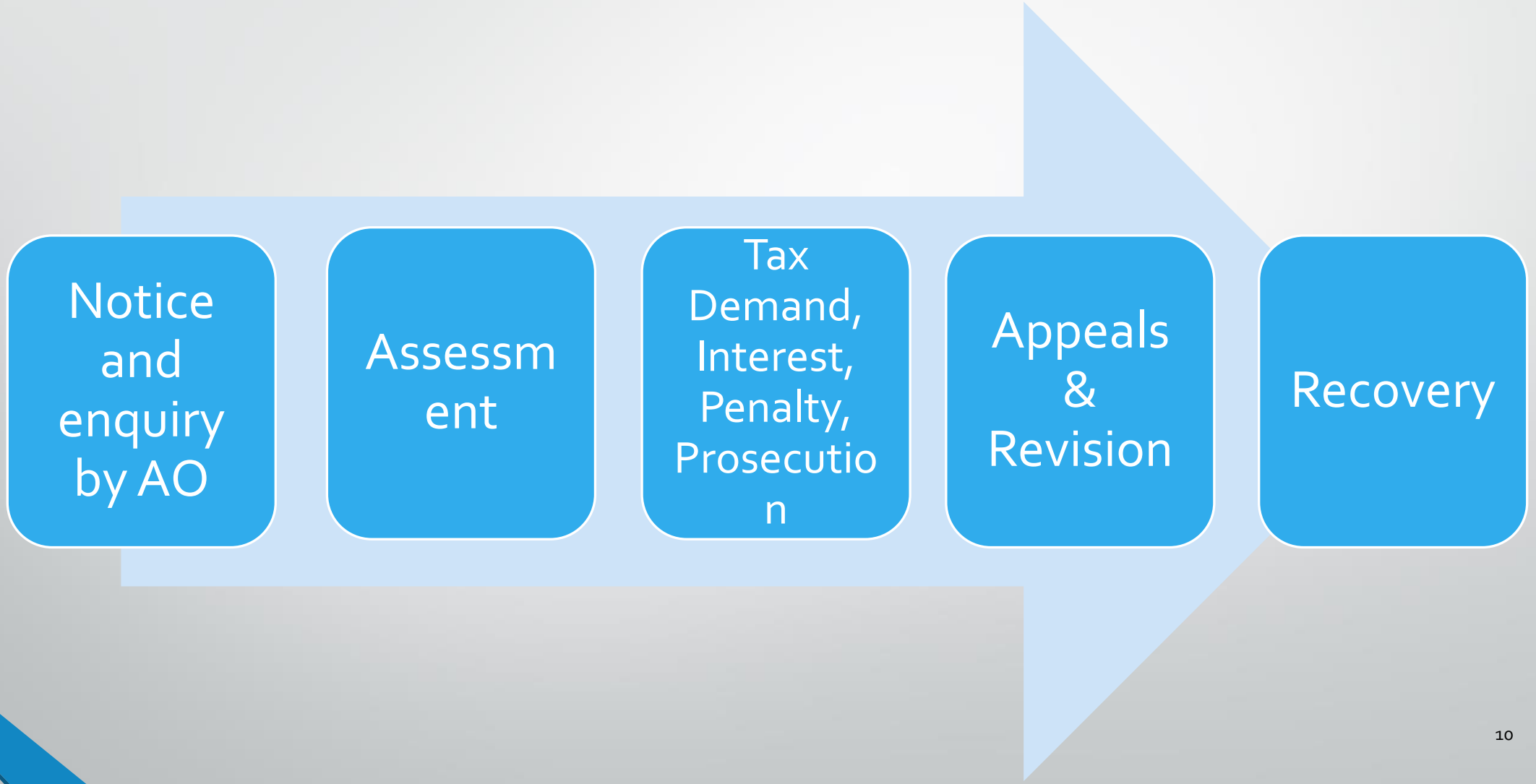
- What is Undisclosed Foreign Income and Asset?
- Sec 4 of BMA
- **Income** from a source located outside India
- (a) ITR Filed u/s 139(1), (4) & (5) but not disclosed in the ITR
- (b) ITR is not filed u/s 139(1), (4) & (5)

- Value of undisclosed **asset** located outside India
- Value computed as per Rules – Value as on the PY in which asset came to the notice of the AO.

Basic Concepts

- What is 'Undisclosed Assets' located outside India?
- An Asset located outside India
  - In the name of the Assessee or Assessee is a beneficial owner; AND
  - No explanation as to the source of the investment OR
  - The explanation is not satisfactory to the AO

Assessment


Notice and enquiry by AO
Assessment
Tax Demand, Interest, Penalty, Prosecution
Appeals & Revision
Recovery

Part B

THE SCHEME

Legal source and current status

FM in her Budget Speech:

It is proposed to introduce a time-bound scheme for declaration of foreign assets and foreign sourced income for taxpayers involving amounts below certain threshold.

Introduced as Chapter IV of the Finance Act 2026 – **Foreign Assets of Small Taxpayers Disclosure Scheme, 2026**

Legal source and current status

The Memorandum explaining the provisions of the Budget :

It has been observed that non-compliance is particularly prevalent in cases involving **legacy or inadvertent non-disclosures for small taxpayers**, including holdings arising from foreign employment benefits such as ESOPs or RSUs, dormant or low-value foreign bank accounts of former students, savings or insurance policies of returning non-residents, and assets held by individuals on overseas deputation.

Further, information received under the Automatic Exchange of Information framework indicates non-disclosure of foreign financial assets by a significant number of PAN holders.

Legal source and current status

The Memorandum explaining the provisions of the Budget says:

In order to facilitate voluntary compliance and enable resolution of such legacy cases of small taxpayers, it is proposed to introduce a time-bound scheme for declaration of foreign assets and foreign-sourced income, with payment of tax or fee based on the nature and source of acquisition and grant of limited immunity from penalty and prosecution under the Black Money Act in respect of matters covered by the declaration.

Cases involving prosecution or proceeds of crime are proposed to be excluded

Global standards — the detection backdrop

01

CRS (OECD)

OECD automatic exchange of account data. India receives information from 120+ jurisdictions since 2017.

02

FATCA (US)

US–India IGA (2015). The US shares data on accounts held by Indian residents — including RSU / ESOP / brokerage.

03

OECD-VDP

Time-bound disclosure windows endorsed by the OECD as the transition tool deployed around CRS go-live.

The foreign asset now announces itself to the department
FAST-DS is the clean exit before that data is acted upon.

Background — why FAST-DS?

BMA 2015

- Very Harsh
- 120% Tax + Penalty
- 10L/year penalty for non disclosure
- Prosecution 3 -10 years

The Fallout

- Technical defaulters and small defaulters treated like wilful defaulters

First Relief

- FA 2024 increased the penalty threshold from 5L to 20 L
- Widened the covered assets also

FAST –DS 2026

- A less rigid, corrective window,
- but for a limited period of about 4.5 months

Policy Aim

Clean up existing defaults and widen the base ahead of full CRS-driven enforcement, and clear the litigation backlog of technical Schedule FA defaults.

FAST-DS: as notified

Item	Position
Statute	Chapter IV (ss.130 to 144), Finance Act, 2026
Rules	FAST-DS Rules, 2026: Notification No. 114/2026, G.S.R. 732(E), dated 14.08.2026
In force	**16.08.2026**
Last date	**31.12.2026** (no declaration after this date)
Valuation date	**31.03.2026**
Authority	PDGIT / DGIT (Systems); fully online, no AO interface
Forms	Form 1 Declaration; Form 2 Order; Form 3 Payment intimation; Form 4 Certificate
Verification	DSC (where ITR is under DSC) or EVC

Section map: Chapter IV, Finance Act, 2026

Section	Subject	Section	Subject
s.130	Short title, commencement	**s.135(3)**	Interest @ 1% p.m. on delayed payment
s.131	Definitions	**s.135(4)**	Intimation of payment (Form 3)
s.132	Declaration (Form 1)	**s.135(5)**	Certificate of validity (Form 4)
s.133	Table: rates and caps	**s.139**	Validity / immunity
s.134(3)	Void: misrepresentation or suppression	**s.140**	Exclusions
s.135(1)	Order of amount payable (Form 2)	**s.141**	Pending proceedings
		s.143	Rule-making power

The two-category framework of disclosure (Sec. 133 Table)

Feature	Category 1	Category 2
Nature of default	Asset or income undisclosed (Untaxed)	Income already taxed; only Schedule FA missed
Value cap	≤ ₹1 crore	≤ ₹5 crore
Cost	60% (s.133: 30% + 100% of tax)	Flat ₹1 lakh (one-time, for all assets)

Distinguisher between 1 & 2 = 1 is Untaxed – 2 is taxed but not disclosed

Both give full immunity from penalty and prosecution; once paid, the it cannot be reopened.

But no FEMA or PMLA Immunity

The S.133 Table decoded

Back

Category	Sl. No.	Covers	Cap	Amount payable
1 (1)	1(a)	Undisclosed asset outside India (source not explained)	Aggregate of 1(a) + 1(b) ≤ ₹1 crore	30% tax + 100% of tax = 60%
1 (2)	1(b)	Undisclosed foreign income (not offered to tax)		
2 (1)	2(a)	Asset acquired from foreign income earned while NON-RESIDENT; not reported after becoming resident	Aggregate of 2(a) + 2(b) ≤ ₹5 crore	₹1 lakh flat, in aggregate
2 (2)	2(b)	Asset acquired from income OFFERED TO TAX by the assessee; not reported in Schedule FA		

Separate caps for Cat 1 and Cat 2. One ₹1 lakh fee covers ALL Category 2 assets.

Assets and income covered

Undisclosed Assets Located Outside India

- - Assets Located Outside India
- - in his own name / as a beneficial owner
- - Source of Investment not explained / explanation not satisfactory

Foreign shares, ESOPs / RSUs, bank accounts, mutual funds, ETFs, bonds, Foreign real estate, trusts, beneficial interest in overseas entities

Not declared in Schedule FA

Undisclosed Foreign Income

- From a source outside India
- Chargeable to tax in India
- Not offered to tax in India

Dividend, interest, rent, foreign salary not offered to tax in India

Who can declare, and on what grounds

Eligible persons (S. 131(a)

- **Resident** in the relevant previous year
- **Non-resident / RNOR** who was resident when the income was earned or the asset was acquired
- Not limited to individuals (minor head 115 exists for corporate PANs)

Grounds for declaration (S. 132)

- No return filed (s.139)
- Item omitted in a return filed **before 16.08.2026**
- Income escaped assessment (s.147)
- Any previous year, within the caps

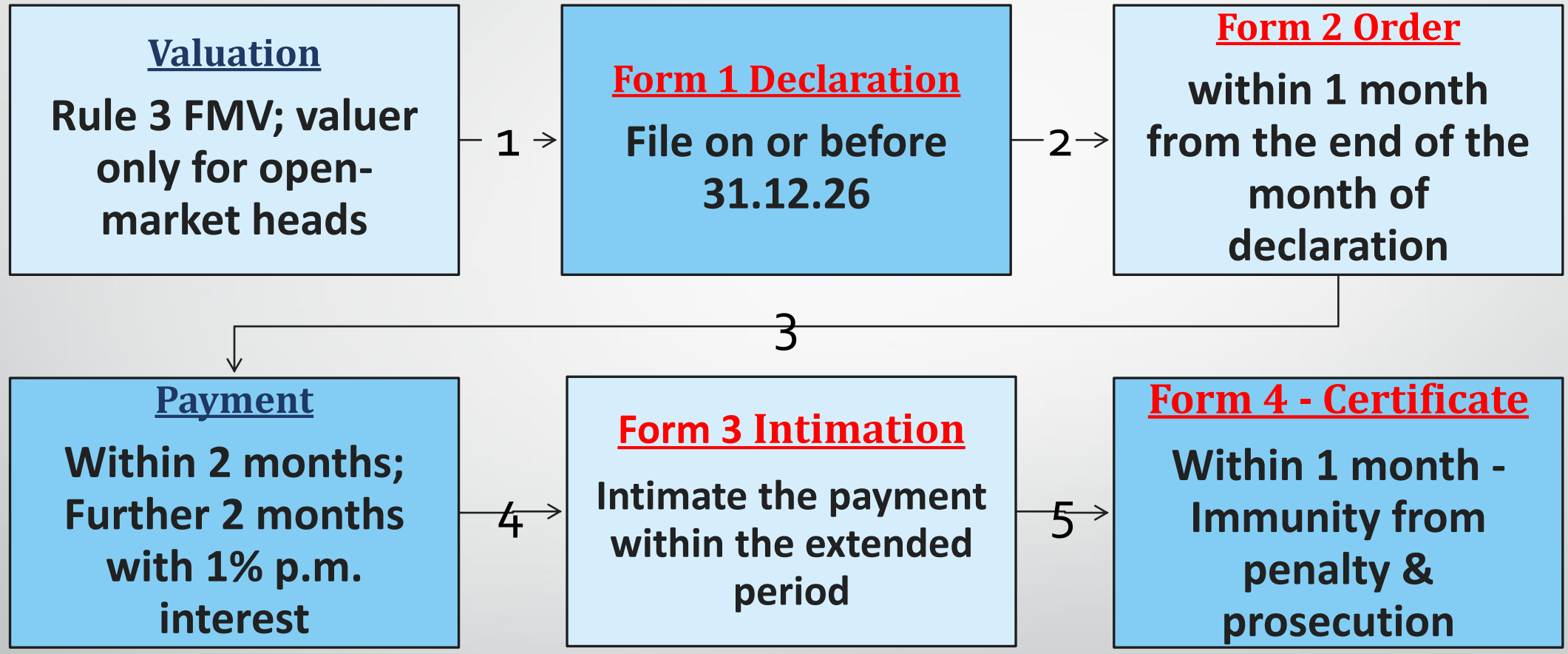
Excluded only : Proceeds of crime with PMLA proceedings initiated / pending;
: AY with BMA assessment **completed**

Pending proceedings and CRS notices are NOT a bar
the AO must take the declaration into account (FAQ Q49)

Eligibility — who can declare

Typical Examples
Tech employees with foreign ESOPs / RSUs not reported in Schedule FA
Former overseas students with dormant / low-balance foreign accounts
Returning NRIs with foreign savings, investments or insurance or pension accounts
1.Persons on overseas deputation holding foreign assets
Persons who acquired assets while non-resident and became resident later

Procedure — declaration, dept verification, payment



Payment follows verification - non-acceptance costs nothing
But once paid the amount is **non-refundable**.
Do eligibility and valuation diligence ***before*** filing.

Payment through Challan ITNS 289

1. **Pay only AFTER the Form 2 order**

   Order copy is a prerequisite on the portal

2. **AY 2026-27 pre-filled**

   For all FAST-DS payments, whichever year the item relates to

3. **Minor head auto-populated**

   116: non-corporate PANs

   115: corporate PANs

4. **No correction, no refund**

   Enter figures exactly as determined in Form 2

5. **Part payments allowed**

   Form 3, Note 5; total within the outer limit

6. **Cat 2 fee capped at ₹1,00,000**

   Portal will not accept more under Sl. No. 2

An incorrect ITNS 289 challan cannot be corrected or refunded

Valuation under Rule 3: the basics

- FMV = higher of **cost** and **open-market value on 31.03.2026**
- Valuer must be recognised by the **foreign Government or its agency**; an Indian registered valuer does not meet the rule
- If No valuation carried out: **indexed cost of acquisition** is deemed FMV
- Currency: RBI-designated currency at RBI reference rate; others converted to USD at local central bank rate, then to INR at RBI rate (31.03.2026)
- Variance up to **20%** from the AO's value does not void the declaration (not for bank accounts) - Rule 5(2)

Bank account: the valuation shock

Illustration 1

- Value = **SUM OF ALL DEPOSITS** from opening to 31.03.2026, not the balance
- Deposits made out of withdrawals from the same account are excluded
- Earlier declared under BMA Chapter VI: only deposits after that declaration

$6,000	$4,900	Irrelevant
Total deposits since 2010 (out of which $1,100 was re-deposit)	Value under Rule 3	Closing balance

A salary account with a small balance can still exceed ₹1 crore.
Pull the full statement history before testing the cap.

Rule 3(1)(e), Illustration 1: bank account value

Back

Date	Deposit	Withdrawal	Counted	How treated
01.04.2010	$1,000	-	**$1,000**	Fresh deposit
01.06.2011	$500	-	**$500**	Fresh deposit
01.08.2011	-	$700	-	Withdrawal: later re-deposited
01.04.2012	$500	-	**-**	Re-deposit of $500 out of the $700 withdrawn: excluded
01.08.2013	$500	-	**$300**	Balance $200 of the $700 re-deposited: excluded; $300 fresh
01.04.2019	$2,500	-	**$2,500**	Fresh deposit
01.06.2020	-	$400	-	Withdrawal: later re-deposited
01.09.2021	$1,000	-	**$600**	$400 re-deposit excluded; $600 fresh
01.05.2024	-	$500	-	Not re-deposited before 31.03.2026
Total	**$6,000**	**$1,600**	**$4,900**	**Value of the account under Rule 3**

In effect, the PEAK BALANCE

Value $4,900 converted at RBI reference rate on 31.03.2026. Closing balance is irrelevant.

Sold assets and reinvestment: Rule 3(2) and 3(3)

- **Asset sold before 31.03.2026:** still declarable; FMV = higher of cost and sale price
- **Proceeds reinvested:** old asset (or account) reduced by the amount reinvested; new asset at its own FMV



Trap: rent / interest credited into a declared account is both income and a deposit. Explain the overlap in the consolidated statement.

Interest in a foreign firm / LLP: Rule 3(1)(f)

- Capital of the Firm: 100 lakh – Assessee brought in:20%
- Profit Sharing ratio of Assessee: 40%

Step 1: Net assets

A + B - L

(A: BV of Assets. B: property, securities, Bullion, imm. Prop. at FMV, L: Liabilities)

₹200 lakh

→

Step 2: Capital portion

₹100L in capital ratio

X: 20%

₹20 lakh

→

Step 3: Residue

₹100L per dissolution clause; else PSR (X: 40%)

₹40 lakh

₹60 lakh

Value of X's interest (PSR applied)

₹53.3 lakh

If dissolution clause says 'equal sharing'

The dissolution clause, not the PSR, drives the residue. Read the LLP agreement first.

Exclusions and limits



Tainted money / proceeds of crime → OUT (PMLA)



Assessment already completed under BMA → OUT



Threshold is a dead-end (₹1 cr / ₹5 cr) → OUT

exceed = ineligible



Pending proceedings → s.141 (assessment route) → AO should exclude the declaration amount



Declared asset/income under IT Act not included under BM Act and Vice Versa



AO's Valuation – Declared value >20% - OUT



Payment not made within 4 months → OUT



Declaration filed after 31/12/26 → OUT

Consequences if not disclosed & later discovered

BMA — on the CORPUS

30% + 90% = 120%

- FMV in the year it surfaces
- No limitation period

IT ACT — on the INCOME

Income is taxed for open years

- **Reassessed up to 5 yrs 3 months if asset/income ≥ ₹50L**
- **But Dept will assess this also under BMA**
- **s.4(3): same sum not taxed twice**

120% + ₹10L/yr + prosecution, no time bar Vs. 60% / ₹1 lakh now.

Act limitation does not protect foreign income - the BMA has no limitation for issuing notice, and reaches pre-2016 income through the asset

Where the value exceeds the scheme cap

Exceed ₹1 cr (Cat 1) / ₹5 cr (Cat 2) → ineligible - no immunity, no finality

Full BMA: 30% + 90% = 120% of value

₹10 lakh per year (ss. 42/43)

Prosecution (ss. 49–51)

What FAST-DS does not cover

FEMA
LRS / ODI irregularities; consider compounding separately

PMLA
No cover; pending PMLA proceedings exclude the item

IT Act prosecution
Only non-inclusion of income; no express IT Act immunity

Undeclared items
Assets left out, or declared in an ineligible category

Future compliance
Schedule FA every year from AY 2026-27

Future income
Income from the asset is taxable going forward

Immunity under Form 4 is from BMA tax, penalty and prosecution only

PART C

Finer Points

BMA valuation vs FAST-DS valuation

Point	BMA assessment	FAST-DS 2026
Valuation date	**1 April of the year the asset comes to the AO's notice**	**31.03.2026 (fixed)**
Method	Higher of cost and FMV (BM Rules, Rule 3)	Same method (copied)
The damage	30% tax + 90% penalty = 120% 10L per year for Non Disclosure	60% (Cat 1) 1 lakh (Cat 2)
Value Appreciation	Taxed up to the year of detection	Frozen at March 2026
Pre-2015 assets	Deemed acquired in year of notice (s.72(c))	Covered, any year

Every year of delay raises the BMA base on appreciating assets

FAST-DS vs. BMA – In a Nutshell

Parameter	BMA	FAST-DS 2026
Tax Liability (Cat 1)	30% of the value	30% of the Value
Penalty (Cat 1)	300% of tax (90%)	100% of tax (30%)
Total liability	120% of value	60%
Schedule FA default (Cat 2)	Rs. 10 lakh per year	One-time ₹1 lakh in aggregate
Prosecution	RI up to 7 / 10 years	Full immunity on compliance (not FEMA/PMLA)
Finality	Reopenable; no limitation	Disclosed assets cannot be reopened

IT Act vs. BMA – In a Nutshell

Foreign income	Income-tax Act	Black Money Act
Within reassessment window	Taxable	Chargeable; S.4(3) prevents double tax
AY 2016-17 onwards, beyond IT Act window	**Time-barred**	**Taxable:** no limitation for s.10 notice
Pre-AY 2016-17, still held as an asset	**Time-barred**	**Taxed through the asset (s.72(c))**
Pre-AY 2016-17, spent / consumed	Time-barred	Not taxable

IT Act limitation does not protect foreign income.
Strong reason to use FAST-DS before 31.12.2026.

Is disclosure always worthwhile? - Rs. 20 lakh economics

Scenario	BMA cost	Scheme cost	Verdict
Cat 2, ≤ ₹20L all years (post 01.10.2024) – other than immovable property Source fully taxed or non taxable	Nil	₹1 lakh	NO need to disclose
Cat 2, Crossed ₹20L in any year Source fully taxed or non taxable (before 1.10.24 – 5L (bank a/c only)	₹10L / year	₹1 lakh	Disclose
Cat 2, Immovable property (any value) & any other asset (other than bank a/c ≤ 5 L), Source fully taxed or non taxable	₹10L / year	₹1 lakh	Disclose
Cat 1, even ≤ ₹20L (untaxed money< 1 Cr)	120%	60%	Disclose

Caution: the ₹20L proviso waives only the reporting penalty NOT the 30% + 90% on untaxed money.

The ITR-U alternative

Point	ITR-U (s.139(8A))	FAST-DS
BMA tax / penalty immunity	**No statutory immunity**; partial relief arguable under s.4(2) / s.5(1)(ii) (litigable)	**Yes (Form 4)**
S.43 reporting default cured	**No - S.43 lists only s.139(1)/(4)/(5)**	**Yes**
Years covered	Last 4 AYs only	Any year, within caps
After CRS info is communicated	**Likely barred**	**Available**
Cost (approx., % of income)	~50% (latest AY) to 100%+ (oldest AY)	60% / ₹1 lakh flat

Conservative: Cat 2 ₹1L gives statutory BMA immunity for the past omission; ITR-U does not, unambiguously.

The optimal combined structure

Year / item	Route	Result
AY 2026-27	Belated / revised return u/s 139(4)/(5) by 31.12.2026 with income + full Schedule FA	**Normal tax; s.43 default cured for that year**
All earlier years' income	FAST-DS Category 1 (Sl. 1(b))	**60%; BMA immunity**
AY 2025-26 (optional)	ITR-U only if its cost is below 60%	Small saving; BMA risk on that income stays
Assets above ₹5 crore	No scheme; document the source; defend s.43	Exposure: ₹10 lakh × past years

Never put the same income in both routes.
Record the year-wise split in the FAST-DS consolidated statement.

Reporting Penalty — Per year OR Per asset?

BMA PENALTY MULTIPLIES BY YEARS

- Each AY a fresh default
- One ₹10L covers all assets in a year
- **Omission × 3 years = ₹30 lakh**

FAST-DS CAT B FEE

- One fee covers all years for all assets
- **Omission × 3 Assets x 5 years = ₹1 lakh for entire period**

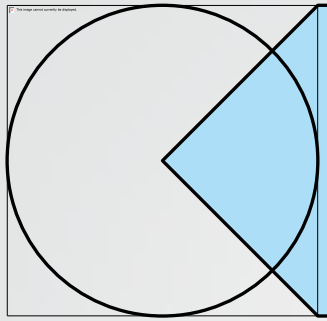
Category gaps: assets that fit nowhere

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Asset	Category 1?	Category 2?
Inherited foreign account	No: source explained	No: not acquired from own income
Account funded by parents (gift / LRS)	No: source explained	No: income taxed in parents' hands
Joint account funded by another person	No: source explained	No: no contribution by declarant

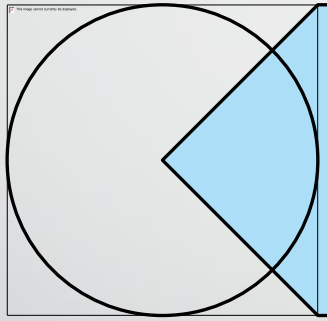
- Practical route: declare under Sl. 2(b) and state the full facts in the Form 1 description and consolidated statement
- Full disclosure of facts: no misrepresentation or suppression under s.134(3); only the legal characterization is in dispute
- Risk: Moderate. Worst case: ₹1 lakh lost and immunity denied; no worse than staying out

Immovable property under BMA - no threshold



The ₹20L shelter reads “assets other than immovable property.”

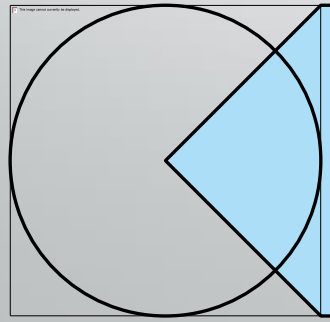
Foreign immovable property is exposed at ANY value - Even below ₹20L.



Eg. Joint Ownership of flat in Dubai worth 1 cr with 25 family members:

Individual Share less than Rs. 5 L

Still, Rs. 10 L per year penalty + Possible Prosecution



- **Defense**
- **Penalty is discretionary — “may direct,” not “shall” (ITAT Spl Bench Mumbai decision)**
- **Proportionality — ₹10L on a ₹5L asset is disproportionate**
- **Source explained / not black money**

Category 2 ₹1 lakh — one-time

One ESOP grant unreported for 6 years (FMV > 20 L)



Same asset across years = ₹1L once. Multiple distinct assets = ₹1L in total.

Nature of the Category 1 additional 30%

- **s.133 loads "100% of the tax determined" as amount payable**
- **Rule 4 illustration uses the word "Penalty"**
- If penalty → order → appeal, reasonable-cause defense **???**
- **To be tested legally**
- Non-refundable once paid
- No foreign tax credit; not deductible

₹1 cr vs ₹5 cr — is it a disparity?

CATEGORY A - 60%

- Untaxed money (real revenue loss)
- Recovers 30% tax due + 30% charge
- **Cap ₹1 crore**

CATEGORY B — ₹1 L

- Tax already paid
- or Non taxable income (no revenue loss)
- Only the Schedule FA form was missed
- **Cap ₹5 crore**

ESOP / shares = movable assets

Asset	Character	₹20 lakh shelter?
Foreign shares / ESOPs / RSUs / MFs / accounts	**Movable**	**Yes - sheltered if aggregate ≤ ₹20L**
Foreign real estate	**Immovable**	**No - exposed at any value**

- **Shares are movable property (s.44, Companies Act).**
- **Test the PEAK aggregate value in each year — volatile equity can break the shelter.**
- **"Land-rich" foreign shares still remain movable for this purpose.**

Source is Explained in BMA

Source of the asset satisfactorily proved (s.2(11))

→ 120% on the asset GONE

But two things survive:

>> S.42/43 reporting penalty

•>> Income-tax on any untaxed income the asset earned

Practitioner's checklist before filing Form 1

1. Complete inventory: all foreign assets, income, years
2. Full bank statements from account opening
3. Year-wise residential status: passport, travel records
4. Source documents: payslips, foreign tax returns, Form A2, ITRs
5. Valuation reports: foreign-Government-recognised valuers
6. Cap test: Sl. 1 and Sl. 2 separately
7. Exclusion check: PMLA, completed BMA assessment
8. Funds ready to pay within 4 months
9. AY 2026-27 return filed / revised with full Schedule FA
10. Engagement letter + client representation on completeness

Some Other Points to Note

- In the absence of explicit guidance under FAST-DS 2026, can recourse be taken to CBDT Circulars No. 13 and 15 of 2015 (Chapter VI of BMA Act 2015) to address the ambiguity?
- Can the AO mandate the declarant to obtain a valuation report?
- No specific provision under FAST-DS 2026 expressly states that a declaration is not admissible as evidence against the declarant in proceedings under FEMA, the Customs Act, 1962, the ITA, 1961, or other laws
- Unlike the 2015 disclosure window, no similar FEMA relaxation has been announced by the RBI for declarations made under FAST-DS 2026 (Notification No. FEMA. 348/2015-RB)

Some Other Points to Note

- How many declarations can a declarant file under FAST-DS 2026?
- Can a declaration filed be revised up to 31 December 2026?
- 'Indexed cost of acquisition' under the FAST-DS Rules, 2026 refers to the ITA, 1961. Can a present non-resident claim indexation where foreign assets were acquired while resident to take advantage of the FAST-DS 2026?
- Can a foreign tax credit (FTC) be claimed against the amount payable under FAST-DS 2026?
- Can an individual who is merely a signatory to a foreign bank account avail the benefits of FAST-DS 2026 if such signatory authority has not been disclosed in Table E of Schedule FA?

Some Other Points to Note

- Where supporting documents, such as bank statements or prior-year custodial reports, are unavailable or insufficient, what steps should be taken?
- Foreign assets received by Gift/Inheritance → Can Schedule FA non-compliance be regularised under FAST-DS 2026 despite no taxable income arising on acquisition?
- Joint foreign bank account with spouse: how should the source and ownership of funds be attributed between the joint account holders for FAST-DS 2026?
- Can a taxpayer make a partial declaration under FAST-DS 2026 by selectively disclosing foreign assets to remain within the prescribed monetary threshold?

INVITING YOUR VALUABLE INPUTS!

Thank you!

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