

Abdul's tax liabilities for the tax years 2013–14 and 2014–15 are as follows:

	2013–14	2014–15
	£	£
Income tax payable	300	2,400
Class 4 national insurance contributions	320	1,260
Capital gains tax liability	240	0
	860	3,660

What payment on account will Abdul have to make on 31 July 2015 in respect of his tax liability for the tax year 2014–15?

- A.** £310
- B.** £1,830
- C.** £430
- D.** Nil