

Eva's income tax liability and class 4 national insurance contributions (NIC) for the tax year 2015-16 are £4,840. Her income tax liability and class 4 NICs for the tax year 2014-15 were £6,360.

What is the lowest amount to which Eva could make a claim to reduce each of her payments on account for the tax year 2015-16 without being charged interest?

- A £4,840
- B £0
- C £3,180
- D £2,420