

**Which of the following statements concerning self-assessment tax returns for individuals is true?**

- A Individuals with tax payable of less than £1,000 for a tax year are not required to file a tax return
- B Individuals are only required to file a tax return for a tax year if they receive a notice to deliver from HM Revenue and Customs (HMRC)
- C All individuals who submit a tax return on time are able to have their tax payable calculated by HM Revenue and Customs (HMRC)
- D The tax return for an individual covers income tax, class 1, class 2 and class 4 national insurance contributions and capital gains tax liabilities