

Mammoth Ltd commenced trading on 1 January 2012.

The company's augmented profits have been as follows:

<b>Period</b>	<b>£</b>
Year ended 31 December 2012	524,000
Year ended 31 December 2013	867,000
Year ended 31 December 2014	912,000

Throughout all of these periods, Mammoth Ltd had one associated company.

**What is the first year for which Mammoth Ltd will be required to pay its corporation tax liability by quarterly instalments?**

- A Year ended 31 December 2013
- B None of the years ended 31 December 2012, 2013 or 2014
- C Year ended 31 December 2014
- D Year ended 31 December 2012