

Mammoth Ltd commenced trading on 1 January 2012.

The company's augmented profits have been as follows:

Period	£
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