

For the year ended 30 June 2014, Forgetful Ltd had a corporation tax liability of £166,250, which it did not pay until 31 July 2015. Forgetful Ltd is not a large company.

How much interest will Forgetful Ltd be charged by HM Revenue and Customs (HMRC) in respect of the late payment of its corporation tax liability for the year ended 30 June 2014?

- A.** £1,801
- B.** £2,909
- C.** £5,403
- D.** £1,662