

Quinn will not make the balancing payment in respect of her tax liability for the tax year 2013–14 until 17 October 2015.

**What is the total percentage of penalty which Quinn will be charged by HM Revenue and Customs (HMRC) in respect of the late balancing payment for the tax year 2013–14?**

- A.** 15%
- B.** 10%
- C.** 5%
- D.** 30%