

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%