

Max is employed by Star Ltd. On 6 April 2014, Star Ltd provided Max with a camera for his personal use. The camera had a market value of £2,000 on 6 April 2014.

On 6 April 2015, Star Ltd gave the camera to Max for free. The camera had a market value of £1,400 on 6 April 2015.

**What is Max's taxable benefit in respect of the camera for the tax year 2015–16?**

A £1,000

B £1,400

C £2,000

D £1,600