

1 (a) Alfred and Edward King are brothers. They are trying to calculate their balancing payments for the tax year 2013-14, and the following information is available:

(6) During the tax year 2013—14, Alfred received dividends totalling £3,060, of which £720 were from a stocks and shares individual savings account (ISA). These were the actual cash amounts received.

What amount of dividend will I.T. be charged?