

For the quarter ended 31 March 2022, Zim had standard rated sales of £49,750 and standard rated expenses of £22,750.

Both figures are exclusive of value added tax (VAT).

Zim uses the flat rate scheme to calculate the amount of VAT payable, with the relevant scheme percentage for her trade being 16.5%.

The percentage reduction for the first year of VAT registration is not available.

How much VAT will Zim have to pay to HM Revenue and Customs (HMRC) for the quarter ended 31 March 2022?

- A. £5,970
- B. £3,888
- C. £5,400
- D. £9,851