

- 36.** Elena, a higher-rate taxpayer, receives total dividend income of £2,000 in the tax year 2024/2025. On what amount, if any, would she be liable to pay Income Tax?
- A.** None.
 - B.** £500.
 - C.** £1,000.
 - D.** £1,500.

Key Option: D

Learning Outcome: 7.01