Package ‘hmrc’

April 26, 2026

Title Download and Tidy 'HMRC' Statistical Data

Version 0.4.0

Description Provides functions to download, parse, and tidy statistical data published by 'HM Revenue and Customs' ('HMRC') on 'GOV.UK'. Returns annotated 'hmrc_tbl' data frames with provenance metadata (source URL, fetch time, vintage, cell methods) for reproducible fiscal research. Covers monthly tax receipts (41 tax heads from 2008), 'VAT' (from 1973), fuel duties (from 1990), tobacco duties (from 1991), annual 'Corporation Tax' receipts, stamp duty, research and development tax credit statistics (from 2000), tax gap estimates, 'Income Tax' liabilities by income range, and monthly property transaction counts. File URLs are resolved at runtime via the 'GOV.UK' Content API <https://www.gov.uk/api/content>, so data is always current without hardcoded URLs. Files are cached locally between sessions.

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Encoding UTF-8

Language en-GB

RoxygenNote 7.3.3

Imports cli (>= 3.6.0), httr2 (>= 1.0.0), lifecycle (>= 1.0.0), readODS (>= 2.3.0), readxl (>= 1.4.0), tools, utils

Suggests knitr, rmarkdown, testthat (>= 3.0.0), ggplot2, scales, withr

Config/testthat/edition 3

VignetteBuilder knitr

URL https://charlescoverdale.github.io/hmrc/, https://github.com/charlescoverdale/hmrc

BugReports https://github.com/charlescoverdale/hmrc/issues

Depends R (>= 4.1.0)

LazyData true

NeedsCompilation no

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Repository CRAN

Date/Publication 2026-04-26 13:30:03 UTC

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`catalogue` *HMRC dataset catalogue*

Description

A data frame describing every HMRC dataset known to the package, including those exposed by an `hmrc_*` function and those on the development roadmap (where `function_name` is `NA`). Use `hmrc_search()` for keyword search and `hmrc_publications()` for a tidy index.

Usage

```
catalogue
```

Format

A data frame with columns:

dataset Character. Short identifier.

publication Character. GOV.UK publication name.

function_name Character. Exporting function (or NA).

frequency Character. monthly, quarterly, annual, etc.

start Character. First period of the published series.

publisher Character. Usually "HMRC".

slug Character. GOV.UK statistics slug.

url Character. URL of the publication landing page.

description Character. One-line description.

tags Character. Space-separated keywords searched by hmrc_search().

---

hmrc_cache_info *Inspect the local HMRC cache*

Description

Returns a tidy table of files currently held in the package cache, with size and age. Useful for understanding what is stored locally and deciding when to clear stale files via hmrc_clear_cache().

Usage

```
hmrc_cache_info()
```

Value

A data frame with columns file, extension, size_bytes, size_mb, modified (POSIXct), age_days, path. The data frame is empty (zero rows) if the cache directory does not exist or is empty. The cache directory itself is attached as the attribute "cache_dir".

See Also

Other infrastructure: hmrc_clear_cache(), hmrc_list_tax_heads(), hmrc_meta(), hmrc_publications(), hmrc_search()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
info <- hmrc_cache_info()
attr(info, "cache_dir")
options(op)
```

hmrc_capital_gains *Download HMRC Capital Gains Tax statistics*

Description

Downloads and tidies HMRC Table 1 of the Capital Gains Tax statistics bulletin: estimated number of CGT taxpayers, amounts of gains, and tax liabilities by year of disposal. Data runs from 1987-88 onwards and is published annually each summer.

Usage

```
hmrc_capital_gains(tax_year = NULL, measure = NULL, cache = TRUE)
```

Arguments

tax_year	Character vector or NULL (default = all years). Filter to specific tax years, e.g. "2022-23".
measure	Character vector or NULL (default = all measures). Valid values: "taxpayers_total_thousands", "taxpayers_individuals_thousands", "taxpayers_trusts_thousands", "males_pct", "females_pct", "gains_individuals_gbp_m", "gains_trusts_gbp_m", "gains_total_gbp_m", "tax_individuals_gbp_m", "tax_trusts_gbp_m", "tax_total_gbp_m".
cache	Logical. Use cached file if available (default TRUE).

Details

Gains are after the deduction of taper relief and losses plus attributed gains, but before deduction of the Annual Exempt Amount. Trusts include personal representatives of the deceased. Statistics for the latest two tax years are provisional and are revised in subsequent publications as late returns arrive.

Value

An hmrc_tbl (long format) with columns tax_year, measure, value. Numbers of taxpayers are in thousands; amounts in millions of pounds; percentages in percent. Suppressed cells return NA.

Source

https://www.gov.uk/government/organisations/hm-revenue-customs/series/capital-gains-tax-statistics

See Also

Other data fetchers: hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_capital_gains()
hmrc_capital_gains(measure = "tax_total_gbp_m")
hmrc_capital_gains(tax_year = "2022-23")
options(op)
```

`hmrc_clear_cache` *Clear the local HMRC data cache*

Description

Deletes locally cached data files downloaded by the package. By default all cached files are removed; pass `max_age_days` to remove only files older than that.

Usage

```
hmrc_clear_cache(max_age_days = NULL)
```

Arguments

`max_age_days`	Numeric or `NULL`. If `NULL` (default), every cached file is removed. If a number, only files modified more than that many days ago are removed.

Value

Invisibly returns the number of files deleted.

See Also

Other infrastructure: `hmrc_cache_info()`, `hmrc_list_tax_heads()`, `hmrc_meta()`, `hmrc_publications()`, `hmrc_search()`

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_clear_cache()
hmrc_clear_cache(max_age_days = 30)
options(op)
```

hmrc_corporation_tax *Download HMRC Corporation Tax receipts by type*

Description

Downloads and tidies the HMRC Corporation Tax Statistics annual publication, reporting receipts broken down by tax type for the most recent six financial years. Published annually in September.

Usage

```
hmrc_corporation_tax(cache = TRUE)
```

Arguments

cache	Logical. Use cached file if available (default TRUE).

Details

Some levies (e.g. Residential Property Developer Tax, Electricity Generators Levy) were introduced mid-series and have NA values for earlier years.

Value

An hmrc_tbl with columns tax_year, type, description, receipts_gbp_m.

Source

https://www.gov.uk/government/collections/analyses-of-corporation-tax-receipts-and-liabilities

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_corporation_tax()
options(op)
```

hmrc_creative_industries

Download HMRC Creative Industries tax relief statistics

Description

Downloads and tidies Table 1 (annual time series) of the HMRC Creative Industries Statistics for each of the eight creative-industries reliefs: Film, High-end TV, Animation, Children's TV, Video Games, Theatre, Orchestra, and Museums and Galleries Exhibition. Published annually each August.

Usage

```
hmrc_creative_industries(sector = NULL, tax_year = NULL, cache = TRUE)
```

Arguments

`sector`	Character vector or `NULL` (default = all sectors). Valid values: `"film"`, `"high_end_tv"`, `"animation"`, `"childrens_tv"`, `"video_games"`, `"theatre"`, `"orchestra"`, `"museum"`.
`tax_year`	Character vector or `NULL` (default = all years).
`cache`	Logical. Use cached file if available (default `TRUE`).

Details

Creative Industries reliefs are paid on an accruals basis. The latest tax year in each sector's table is provisional and uplifted by HMRC for claims not yet received; status is recorded in the `status` column. Sector tables differ slightly in their column set (films track `productions`, video games track `productions`, theatre tracks `claims`/`productions`, museums track exhibitions, etc.); columns absent from a sector's table are returned as `NA`.

Value

An `hmrc_tbl` with columns:

sector Character. Creative-industries sector identifier.

tax_year Character. Tax year, e.g. `"2023-24"`.

companies Numeric. Number of companies (where reported).

claims Numeric. Number of claims (where reported).

productions Numeric. Number of productions (films, games, etc., where reported).

relief_gbp_m Numeric. Amount of relief paid, GBP million.

status Character. HMRC revision status (e.g. `"Unchanged"`, `"Provisional"`).

Source

https://www.gov.uk/government/collections/creative-industries-statistics

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_creative_industries(sector = "film")
hmrc_creative_industries(tax_year = "2023-24")
options(op)
```

---

hmrc_fuel_duties *Download HMRC hydrocarbon oil (fuel duty) receipts*

Description

Downloads and tidies the HMRC Hydrocarbon Oils Bulletin, which reports monthly fuel duty receipts. Data runs from January 1990 to the most recent published month, updated twice per year (January and July).

Usage

```
hmrc_fuel_duties(fuel = NULL, start = NULL, end = NULL, cache = TRUE)
```

Arguments

fuel	Character vector or NULL (default = all). Valid values: "total", "petrol", "diesel", "other".
start	Character "YYYY-MM" or a Date object.
end	Character "YYYY-MM" or a Date object.
cache	Logical. Use cached file if available (default TRUE).

Value

An hmrc_tbl with columns date, fuel, description, receipts_gbp_m.

Source

https://www.gov.uk/government/statistics/hydrocarbon-oils-bulletin

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_fuel_duties(fuel = "total", start = "2010-01")
hmrc_fuel_duties()
options(op)
```

---

hmrc_income_tax_stats *Download HMRC Income Tax liabilities by income range*

Description

Downloads and tidies HMRC Table 2.5, which reports the number of Income Tax payers and their liabilities grouped by total income range, for each available tax year. Numbers of taxpayers are in thousands; amounts are in millions of pounds unless otherwise noted. Published annually in May/June.

Usage

```
hmrc_income_tax_stats(tax_year = NULL, cache = TRUE)
```

Arguments

tax_year	Character vector or NULL (default = all years). Filter to specific tax years, e.g. "2023-24".
cache	Logical. Use cached file if available (default TRUE).

Details

The earliest tax year with outturn data is based on the Survey of Personal Incomes; later years are projected estimates. Values suppressed for small sample sizes are returned as NA.

Value

An hmrc_tbl with columns tax_year, income_range, income_lower_gbp, taxpayers_thousands, total_income_gbp_m, tax_liability_gbp_m, average_rate_pct, average_tax_gbp.

Source

https://www.gov.uk/government/statistics/income-tax-liabilities-by-income-range

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_income_tax_stats()
hmrc_income_tax_stats(tax_year = "2023-24")
options(op)
```

---

hmrc_inheritance_tax *Download HMRC Inheritance Tax liabilities by estate band*

Description

Downloads and tidies HMRC Table 12.1a of the Inheritance Tax Liabilities Statistics: numbers of estates, tax due, average tax, and average effective tax rate, broken down by net-estate band, for the latest published year of death. Published annually in July, ~3 years after the year of death due to the administration window.

Usage

```
hmrc_inheritance_tax(cache = TRUE)
```

Arguments

cache	Logical. Use cached file if available (default TRUE).

Value

An hmrc_tbl (long format) with columns:

tax_year Character. Year of death, e.g. "2022-23".

estate_band_lower_gbp Numeric. Lower limit of the net-estate band in pounds.

estate_band Character. Plain-English label, e.g. "GBP 0-100k", "Total".

measure Character. One of "number_not_taxed", "number_taxed", "tax_due_gbp_m", "avg_tax_gbp", "effective_rate_pct".

value Numeric. Value, with [z] (no tax due to NRB) and [c] (disclosure suppression) returned as NA.

Source

https://www.gov.uk/government/statistics/inheritance-tax-liabilities-statistics

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_inheritance_tax()
options(op)
```

---

hmrc_list_tax_heads *List available tax heads in the HMRC Tax Receipts bulletin*

Description

Returns a data frame describing all tax and duty heads available in hmrc_tax_receipts(). No network connection is required: the data is bundled with the package.

Usage

```
hmrc_list_tax_heads()
```

Value

A data frame with columns:

tax_head Character. Identifier used in the tax argument of hmrc_tax_receipts().

description Character. Plain-English description.

category Character. Broad grouping.

available_from Character. Earliest year of monthly data.

See Also

Other infrastructure: hmrc_cache_info(), hmrc_clear_cache(), hmrc_meta(), hmrc_publications(), hmrc_search()

Examples

```
hmrc_list_tax_heads()
```

hmrc_meta *Provenance metadata of an* hmrc_tbl

Description

Returns the provenance list attached to a result from any hmrc_* data fetcher: source URL, fetch time, vintage, cell methods, and so on. Useful for citation, audit trails, and reproducibility.

Usage

```
hmrc_meta(x)
```

Arguments

x	An object returned by an hmrc_* data function.

Value

A named list, or NULL if x has no metadata.

See Also

Other infrastructure: hmrc_cache_info(), hmrc_clear_cache(), hmrc_list_tax_heads(), hmrc_publications(), hmrc_search()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
tr <- hmrc_tax_receipts(tax = "vat", start = "2024-01")
hmrc_meta(tr)
options(op)
```

hmrc_patent_box *Download HMRC Patent Box relief statistics*

Description

Downloads and tidies Table 1 of the HMRC Patent Box Relief Statistics: annual number of companies electing into the Patent Box regime and the total relief claimed (in GBP million). The Patent Box was introduced from 1 April 2013; data runs from tax year 2013-14 to the most recent published year (typically with a one-year provisional lag). Published annually each September.

Usage

```
hmrc_patent_box(tax_year = NULL, cache = TRUE)
```

Arguments

`tax_year`	Character vector or `NULL` (default = all years). Filter to specific tax years, e.g. `"2023-24"`.
`cache`	Logical. Use cached file if available (default `TRUE`).

Value

An `hmrc_tbl` with columns:

tax_year Character. Tax year, e.g. `"2023-24"`.

companies Numeric. Number of companies electing into the regime (rounded to nearest 5 by HMRC).

relief_gbp_m Numeric. Total relief in millions of pounds.

Source

https://www.gov.uk/government/statistics/patent-box-reliefs-statistics

See Also

Other data fetchers: `hmrc_capital_gains()`, `hmrc_corporation_tax()`, `hmrc_creative_industries()`, `hmrc_fuel_duties()`, `hmrc_income_tax_stats()`, `hmrc_inheritance_tax()`, `hmrc_property_transactions()`, `hmrc_rd_credits()`, `hmrc_stamp_duty()`, `hmrc_tax_gap()`, `hmrc_tax_receipts()`, `hmrc_tobacco_duties()`, `hmrc_vat()`

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_patent_box()
hmrc_patent_box(tax_year = "2022-23")
options(op)
```

---

hmrc_property_transactions

Download monthly UK property transaction counts

Description

Downloads and tidies the HMRC Monthly Property Transactions bulletin, which counts residential and non-residential property transactions (SDLT returns, LBTT in Scotland, LTT in Wales) for England, Scotland, Wales, Northern Ireland, and the UK total. Data runs from April 2005 to the most recent completed month.

Usage

```
hmrc_property_transactions(
  type = c("all", "residential", "non_residential"),
  nation = NULL,
  start = NULL,
  end = NULL,
  cache = TRUE
)
```

Arguments

type	Character. One of "all" (default), "residential", or "non_residential".
nation	Character vector or NULL (default = all nations). Valid values: "uk", "england", "scotland", "wales", "northern_ireland".
start	Character "YYYY-MM" or a Date object.
end	Character "YYYY-MM" or a Date object.
cache	Logical. Use cached file if available (default TRUE).

Value

An hmrc_tbl with columns date, nation, type, transactions.

Source

https://www.gov.uk/government/statistics/monthly-property-transactions-completed-in-the-uk-with-val

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_property_transactions()
hmrc_property_transactions(type = "residential", nation = "england",
                           start = "2020-01")
options(op)
```

hmrc_publications *Index of HMRC publications known to the package*

Description

Tidy roster of HMRC publications, marking which are exposed via an `hmrc_*` function and which are on the development roadmap. Useful for planning analyses, citing the package, and tracking coverage over time.

Usage

```
hmrc_publications(status = c("all", "implemented", "planned"))
```

Arguments

`status`	One of `"all"` (default), `"implemented"`, or `"planned"`.

Value

A data frame with one row per publication and a `status` column (`"implemented"` or `"planned"`).

See Also

Other infrastructure: `hmrc_cache_info()`, `hmrc_clear_cache()`, `hmrc_list_tax_heads()`, `hmrc_meta()`, `hmrc_search()`

Examples

```
# Everything in the catalogue
hmrc_publications()

# Only roadmap items
hmrc_publications("planned")
```

hmrc_rd_credits *Download HMRC R&D tax credit statistics*

Description

Downloads and tidies the HMRC Research and Development Tax Credits Statistics publication, covering the SME R&D Relief and Research and Development Expenditure Credit (RDEC) schemes. Annual data runs from 2000-01 to the most recent financial year, published annually in September.

Usage

```
hmrc_rd_credits(scheme = NULL, measure = NULL, cache = TRUE)
```

Arguments

scheme	Character vector or NULL (default = all schemes). Valid values: "sme", "rdec", "total".
measure	Character vector or NULL (default = all measures). Valid values: "claims", "amount_gbp_m".
cache	Logical. Use cached file if available (default TRUE).

Details

Data before 2003-04 covers only the SME scheme (RDEC was introduced in 2002). Figures for the most recent two years are provisional and subject to revision as late claims are processed.

Value

An hmrc_tbl with columns tax_year, scheme, description, measure, value.

Source

https://www.gov.uk/government/statistics/corporate-tax-research-and-development-tax-credit

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_rd_credits()
hmrc_rd_credits(scheme = "sme", measure = "claims")
options(op)
```

---

hmrc_search *Search the HMRC dataset catalogue*

Description

Fuzzy keyword search across publication name, description, tags, and dataset identifier. Returns a tidy table of matching rows so users can discover what the package exposes (and what is on the roadmap).

Usage

```
hmrc_search(query = NULL, implemented = NULL, frequency = NULL)
```

Arguments

query	Character. Keyword or regex pattern. Case-insensitive. Matches anywhere in dataset, publication, description, or tags. If NULL or empty, the full catalogue is returned.
implemented	Logical or NULL. If TRUE, only rows with a working function_name are returned. If FALSE, only roadmap rows. NULL (default) returns both.
frequency	Optional character vector to filter by frequency (e.g. "monthly", "annual").

Value

A data frame, sorted with implemented datasets first.

See Also

Other infrastructure: hmrc_cache_info(), hmrc_clear_cache(), hmrc_list_tax_heads(), hmrc_meta(), hmrc_publications()

Examples

```
# Everything mentioning VAT
hmrc_search("vat")

# Only annual publications already implemented
hmrc_search(implemented = TRUE, frequency = "annual")

# Roadmap items mentioning capital gains
hmrc_search("capital gains", implemented = FALSE)
```

---

hmrc_stamp_duty *Download HMRC stamp duty receipts*

Description

Downloads and tidies the HMRC Annual Stamp Tax Statistics, covering Stamp Duty Land Tax (SDLT), Stamp Duty Reserve Tax (SDRT) on shares, and other stamp duties. Annual data from 2003-04 to the most recent financial year, published each December.

Usage

```
hmrc_stamp_duty(type = NULL, cache = TRUE)
```

Arguments

type	Character vector or NULL (default = all types). Valid values: "sdlt_property", "sdlt_leases", "sdlt_total", "sdrt", "stamp_duty", "total".
cache	Logical. Use cached file if available (default TRUE).

Value

An hmrc_tbl with columns tax_year, type, description, receipts_gbp_m (rounded to nearest GBP 5m by HMRC).

Source

https://www.gov.uk/government/statistics/uk-stamp-tax-statistics

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_stamp_duty()
hmrc_stamp_duty(type = "sdlt_total")
options(op)
```

---

hmrc_tax_gap *Download HMRC tax gap estimates*

Description

Downloads and tidies the HMRC Measuring the Tax Gap publication, which estimates the difference between the tax theoretically owed and the tax actually collected, broken down by tax type and taxpayer group. Published annually in June, covering the most recent financial year.

Usage

```
hmrc_tax_gap(tax = NULL, cache = TRUE)
```

Arguments

tax	Character vector or NULL (default = all taxes). Filter by tax type, e.g. "Income Tax", "VAT", "Corporation Tax". Use unique(hmrc_tax_gap()$tax) to see all available values.
cache	Logical. Use cached file if available (default TRUE).

Details

The tax gap publication is cross-sectional: each edition covers a single financial year. This function returns data for the most recent edition available on GOV.UK. Historical estimates back to 2005-06 are available in a separate HMRC publication (Measuring the Tax Gap: Time Series).

Value

An hmrc_tbl with columns tax_year, tax, taxpayer_type, component, gap_pct, gap_gbp_bn, uncertainty.

Source

https://www.gov.uk/government/statistics/measuring-tax-gaps

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_receipts(), hmrc_tobacco_duties(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_tax_gap()
hmrc_tax_gap(tax = "VAT")
options(op)
```

---

hmrc_tax_receipts *Download HMRC tax receipts and National Insurance contributions*

Description

Downloads and tidies the monthly HMRC Tax Receipts and National Insurance Contributions bulletin published on GOV.UK. The bulletin covers all major UK taxes and duties from April 2008 to the most recent month (monthly granularity), updated on approximately the 15th working day of each month.

Usage

```
hmrc_tax_receipts(tax = NULL, start = NULL, end = NULL, cache = TRUE)
```

Arguments

tax	Character vector of tax head identifiers, or NULL (default) to return all available series. Use hmrc_list_tax_heads() to see valid values and descriptions.
start	Character "YYYY-MM" or a Date object. If provided, rows before this month are dropped.
end	Character "YYYY-MM" or a Date object. If provided, rows after this month are dropped.
cache	Logical. If TRUE (default), the downloaded file is cached locally and reused on subsequent calls. Use hmrc_clear_cache() to reset.

Value

An `hmrc_tbl` (subclass of `data.frame`) with columns:

date `Date`. The first day of the reference month.

tax_head Character. Tax or duty identifier (see `hmrc_list_tax_heads()`).

description Character. Plain-English series label.

receipts_gbp_m Numeric. Cash receipts in millions of pounds (GBP).

Provenance metadata (source URL, fetch time, vintage) is attached as the `"hmrc_meta"` attribute and can be inspected with `hmrc_meta()`.

Source

https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk

See Also

Other data fetchers: `hmrc_capital_gains()`, `hmrc_corporation_tax()`, `hmrc_creative_industries()`, `hmrc_fuel_duties()`, `hmrc_income_tax_stats()`, `hmrc_inheritance_tax()`, `hmrc_patent_box()`, `hmrc_property_transactions()`, `hmrc_rd_credits()`, `hmrc_stamp_duty()`, `hmrc_tax_gap()`, `hmrc_tobacco_duties()`, `hmrc_vat()`

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_tax_receipts()
hmrc_tax_receipts(tax = c("income_tax", "vat"))
hmrc_tax_receipts(start = "2020-04")
hmrc_tax_receipts(tax = "vat", start = "2019-01", end = "2024-12")
options(op)
```

`hmrc_tobacco_duties` *Download HMRC tobacco duty receipts*

Description

Downloads and tidies the HMRC Tobacco Bulletin, which reports monthly tobacco products duty receipts by product type. Data runs from January 1991 to the most recent published month, updated twice per year (February and August).

Usage

```
hmrc_tobacco_duties(product = NULL, start = NULL, end = NULL, cache = TRUE)
```

Arguments

product	Character vector or NULL (default = all products). Valid values: "cigarettes", "cigars", "hand_rolling", "other", "total".
start	Character "YYYY-MM" or a Date object.
end	Character "YYYY-MM" or a Date object.
cache	Logical. Use cached file if available (default TRUE).

Value

An hmrc_tbl with columns date, product, description, receipts_gbp_m.

Source

https://www.gov.uk/government/statistics/tobacco-bulletin

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_vat()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_tobacco_duties(start = "2015-01")
hmrc_tobacco_duties(product = "cigarettes")
options(op)
```

---

hmrc_vat *Download HMRC VAT receipts*

Description

Downloads and tidies the HMRC VAT Annual Statistics bulletin, which reports monthly VAT receipts broken down into payments, repayments, import VAT, and home VAT. Monthly data runs from April 1973; the bulletin is published annually (December).

Usage

```
hmrc_vat(measure = NULL, start = NULL, end = NULL, cache = TRUE)
```

Arguments

measure	Character vector or NULL (default = all measures). Valid values: "total", "payments", "repayments", "import_vat", "home_vat".
start	Character "YYYY-MM" or a Date object.
end	Character "YYYY-MM" or a Date object.
cache	Logical. Use cached file if available (default TRUE).

Details

Note that early years (pre-1985) have suppressed payment and repayment splits; only the total is available for those periods. From January 2021, import VAT collected via postponed VAT accounting is recorded within payments and repayments rather than the import VAT column.

Value

An hmrc_tbl with columns date, measure, description, receipts_gbp_m. Repayments are negative.

Source

https://www.gov.uk/government/statistics/value-added-tax-vat-annual-statistics

See Also

Other data fetchers: hmrc_capital_gains(), hmrc_corporation_tax(), hmrc_creative_industries(), hmrc_fuel_duties(), hmrc_income_tax_stats(), hmrc_inheritance_tax(), hmrc_patent_box(), hmrc_property_transactions(), hmrc_rd_credits(), hmrc_stamp_duty(), hmrc_tax_gap(), hmrc_tax_receipts(), hmrc_tobacco_duties()

Examples

```
op <- options(hmrc.cache_dir = tempdir())
hmrc_vat(measure = "total", start = "2010-01")
hmrc_vat(start = "2020-01")
options(op)
```

---

tax_heads *Tax head lookup table*

Description

A data frame describing all tax and duty series available in hmrc_tax_receipts().

Usage

```
tax_heads
```

Format

A data frame with 41 rows and 4 columns:

tax_head Character. Identifier used in the `tax` argument of `hmrc_tax_receipts()`.

description Character. Plain-English description.

category Character. Broad grouping: `"income"`, `"nics"`, `"consumption"`, `"property"`, `"environment"`, `"expenditure"`, `"other"`, or `"total"`.

available_from Character. Approximate start year of monthly data.

Source

Derived from the HMRC Tax Receipts and NICs bulletin. https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk

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