# Package: hmrc (via r-universe)

November 1, 2026

**Title** Download and Tidy 'HMRC' Statistical Data

**Version** 0.4.1

**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, publication date, fetch time, cell methods) for reproducible fiscal research. Covers monthly tax receipts (42 series), 'VAT' (from 1973), fuel duties (from 1990), tobacco duties (from 1991), 'Corporation Tax' receipts, stamp duty, research and development tax credits (from 2000), tax gap estimates (from 2005), 'Income Tax' liabilities by income range, Capital Gains Tax, Inheritance Tax, the Patent Box, creative industries reliefs, 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.

**License** MIT + file LICENSE

**Encoding** UTF-8

**Language** en-GB

**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 (>= 2.3.0)

**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

**Config/roxygen2/version** 8.1.0

**NeedsCompilation** no

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**Repository** https://cran.r-universe.dev

**Date/Publication** 2026-11-01 19:48:04 UTC

**RemoteUrl** https://github.com/cran/hmrc

**RemoteRef** HEAD

**RemoteSha** fcdc3249329cb1112ecc9b8495c1ce98ec6bd4b2

# Contents

catalogue . . . 3
hmrc_cache_info . . . 3
hmrc_capital_gains . . . 4
hmrc_clear_cache . . . 5
hmrc_corporation_tax . . . 6
hmrc_creative_industries . . . 7
hmrc_fuel_duties . . . 8
hmrc_income_tax_stats . . . 9
hmrc_inheritance_tax . . . 11
hmrc_list_tax_heads . . . 12
hmrc_meta . . . 13
hmrc_patent_box . . . 13
hmrc_property_transactions . . . 15
hmrc_publications . . . 16
hmrc_rd_credits . . . 17
hmrc_search . . . 18
hmrc_stamp_duty . . . 19
hmrc_tax_gap . . . 20
hmrc_tax_receipts . . . 21
hmrc_tobacco_duties . . . 23
hmrc_vat . . . 24
tax_heads . . . 25

**Index** **26**

## 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 = file.path(tempdir(), "hmrc"))
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 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`, and `status` (`"provisional"` for the years HMRC marks as provisional, otherwise `NA`). Numbers of taxpayers are in thousands; amounts in millions of pounds; percentages in per cent. Suppressed cells return `NA`.

## Source

https://www.gov.uk/government/statistics/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 = file.path(tempdir(), "hmrc"))
try({
  cgt <- hmrc_capital_gains(measure = "tax_total_gbp_m")
  tail(cgt)
})
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 = file.path(tempdir(), "hmrc"))
hmrc_clear_cache(max_age_days = 30)
hmrc_clear_cache()
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 = file.path(tempdir(), "hmrc"))
try({
  ct <- hmrc_corporation_tax()
  ct[ct$type == "all_corporate_taxes", ]
})
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 in August or September.

## 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"`. Any relief HMRC adds to the release later as its own `Table_1_*` sheet is included when `sector = NULL`, keyed by a snake_case version of its sheet name. |
| `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`.

From the September 2026 edition the film, TV, animation and video games tables report the legacy tax relief alongside the expenditure credits that replace it: the Audio-Visual Expenditure Credit (AVEC), the Independent Film Tax Credit (IFTC) and the Video Games Expenditure Credit (VGEC). For those sectors this function returns HMRC's "total" columns, which cover the legacy relief and the credits together and are the columns HMRC says to use when comparing years. The split by relief type is not returned.

## 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, programmes, games, exhibitions, 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 = file.path(tempdir(), "hmrc"))
try({
  film <- hmrc_creative_industries(sector = "film")
  tail(film)
})
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). |

### Details

petrol and diesel are HMRC's "Total petrol" and "Total diesel" columns. other is the sum of fuel oil, gas oil and road fuel gases. total is HMRC's total hydrocarbon oils receipts.

### Value

An hmrc_tbl with columns date, fuel, description, receipts_gbp_m, and provisional (logical, TRUE for months HMRC flags as provisional).

### 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 = file.path(tempdir(), "hmrc"))
try({
  fuel <- hmrc_fuel_duties(fuel = "total", start = "2024-01")
  head(fuel)
})
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 is outturn from the Survey of Personal Incomes; later years are HMRC projections from that survey. The estimate column marks which is which. 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 (in per cent), average_tax_gbp, and estimate ("outturn" or "projection").

## 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 = file.path(tempdir(), "hmrc"))
try({
  it <- hmrc_income_tax_stats()
  it[it$income_range == "All Ranges", ]
})
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, about two years after the end of the year of death because estates take time to settle.

## 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"` (in per cent).

**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 = file.path(tempdir(), "hmrc"))
try({
  iht <- hmrc_inheritance_tax()
  iht[iht$estate_band == "Total", ]
})
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. First year with receipts in HMRC's monthly table at the package release (`NA` if none in the current window).

## 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, attachment URL, the GOV.UK publication timestamp of the edition (`published_at`), 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 = file.path(tempdir(), "hmrc"))
try({
  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.

**status** Character. HMRC's label for the year where it gives one (e.g. "projection" for the latest year), otherwise NA.

## 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 = file.path(tempdir(), "hmrc"))
try({
  hmrc_patent_box()
})
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`, and `provisional` (logical, `TRUE` for months HMRC flags as provisional).

## 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 = file.path(tempdir(), "hmrc"))
try({
  mpt <- hmrc_property_transactions(type = "residential", nation = "england",
                                    start = "2025-01")
  head(mpt)
})
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 and, from 2024-25, the merged scheme and Enhanced R&D Intensive Support (ERIS). Annual data runs from 2016-17 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

Figures for the most recent years are provisional and subject to revision as late claims are processed; the `status` column carries HMRC's label.

For accounting periods beginning on or after 1 April 2024 the SME and RDEC schemes were replaced by the merged scheme and ERIS. HMRC reports these inside the existing groupings, so the series stay comparable over time: `sme` is HMRC's "SME Total" column, which includes SME intensives and ERIS; `rdec` is HMRC's "RDEC & Merged RDEC Total" column ("LC & RDEC Total" in editions before September 2026), which includes merged-scheme claims by large companies and SMEs; and `total` is HMRC's all-schemes total. The merged scheme and ERIS are not yet returned as separate schemes.

## Value

An `hmrc_tbl` with columns `tax_year`, `scheme`, `description`, `measure`, `value`, and `status` (HMRC's revision label, e.g. `"Unchanged"`, `"Provisional, Revised"`, `"Provisional, Uplifted"`).

## 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 = file.path(tempdir(), "hmrc"))
try({
  rd <- hmrc_rd_credits(measure = "amount_gbp_m")
  tail(rd)
})
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"`, `"shares_total"`, `"total"`. |
| `cache` | Logical. Use cached file if available (default `TRUE`). |

## Details

`sdlt_total` is SDLT on all property; `shares_total` is Stamp Duty Reserve Tax plus Stamp Duty on share documents; `total` is all stamp taxes. Land transaction taxes were devolved to Scotland (LBTT) in April 2015 and Wales (LTT) in April 2018, so SDLT after those dates covers England and Northern Ireland only.

## 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 = file.path(tempdir(), "hmrc"))
try({
  sd <- hmrc_stamp_duty(type = c("sdlt_total", "total"))
  tail(sd)
})
options(op)
```

---

# hmrc_tax_gap *Download HMRC tax gap estimates*

---

## Description

Downloads and tidies the HMRC Measuring Tax Gaps tables: estimates of the difference between the tax that should in theory be paid and the tax actually collected, by tax, taxpayer type and component. Since the 2026 edition HMRC publishes a consistent time series from 2005-06, and every edition revises earlier years. Published annually in June.

## Usage

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

## Arguments

| | |
|---|---|
| tax | Character vector or NULL (default = all taxes). Filter on the tax column: "VAT", "Excise duty", "Income Tax, NICs, Capital Gains Tax", "Corporation Tax", "Other taxes", "Total tax gap". |
| tax_year | Character vector, "latest", or NULL (default = all years). Filter to specific tax years, e.g. "2024-25". |
| cache | Logical. Use cached file if available (default TRUE). |

## Details

Rows that appear only in the GBP table (avoidance and hidden economy components) have gap_pct of NA. Estimates HMRC shows as <0.1 (below GBP 0.05bn) are returned as NA. Each June edition revises the whole series, so results change between editions; hmrc_meta() records the edition's publication date.

## Value

An `hmrc_tbl` with columns:

**tax_year** Character. Tax year, e.g. `"2024-25"`.

**tax** Character. Tax group, e.g. `"VAT"`, `"Corporation Tax"`.

**type** Character. Sub-group, e.g. `"Self Assessment"`, `"Tobacco duty"`, or the group total.

**component** Character. Taxpayer group or duty, e.g. `"Small businesses"`, `"Cigarette duty"`.

**gap_pct** Numeric. Tax gap as a per cent of theoretical liabilities (Table 1.1).

**gap_gbp_bn** Numeric. Tax gap in GBP billion (Table 1.2).

## 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 = file.path(tempdir(), "hmrc"))
try({
  gap <- hmrc_tax_gap(tax = "Total tax gap")
  tail(gap)
})
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 at monthly frequency and is updated on approximately the 15th working day of each month. HMRC's monthly table is a rolling window: it currently starts in April 2017.

## 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. |

## Details

Months with no receipts for a head (for example Bank Levy outside its instalment months) are marked [X] by HMRC and returned as NA. If HMRC adds a new series to the bulletin (Vaping Products Duty is due from October 2026), it is returned under a snake_case tax_head built from its column label, with a one-off message, until the package adds it to hmrc_list_tax_heads().

## 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 = file.path(tempdir(), "hmrc"))
try({
  tr <- hmrc_tax_receipts(tax = c("income_tax", "vat"), start = "2025-04")
  head(tr)
})
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.

## 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`, and `provisional` (logical, `TRUE` for months HMRC flags as provisional).

## 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 = file.path(tempdir(), "hmrc"))
try({
  tob <- hmrc_tobacco_duties(product = "cigarettes", start = "2024-01")
  head(tob)
})
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 = file.path(tempdir(), "hmrc"))
try({
  vat <- hmrc_vat(measure = c("total", "repayments"), start = "2024-01")
  head(vat)
})
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 42 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"`, `"other"`, or `"total"`.

**available_from** Character. First year with receipts in HMRC's monthly table at the package release. The table is a rolling window (currently April 2017 onwards), so long-standing taxes show the window start. `NA` means no receipts in the current window.

## Source

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

# Index


∗ **data fetchers**
  hmrc_capital_gains, 4
  hmrc_corporation_tax, 6
  hmrc_creative_industries, 7
  hmrc_fuel_duties, 8
  hmrc_income_tax_stats, 9
  hmrc_inheritance_tax, 11
  hmrc_patent_box, 13
  hmrc_property_transactions, 15
  hmrc_rd_credits, 17
  hmrc_stamp_duty, 19
  hmrc_tax_gap, 20
  hmrc_tax_receipts, 21
  hmrc_tobacco_duties, 23
  hmrc_vat, 24
∗ **datasets**
  catalogue, 3
  tax_heads, 25
∗ **infrastructure**
  hmrc_cache_info, 3
  hmrc_clear_cache, 5
  hmrc_list_tax_heads, 12
  hmrc_meta, 13
  hmrc_publications, 16
  hmrc_search, 18

catalogue, 3

hmrc_cache_info, 3
hmrc_cache_info(), *5*, *12, 13*, *16*, *18*
hmrc_capital_gains, 4
hmrc_capital_gains(), *6*, *8–11*, *14, 15*, *18*, *20–24*
hmrc_clear_cache, 5
hmrc_clear_cache(), *3, 4*, *12, 13*, *16*, *18*, *22*
hmrc_corporation_tax, 6
hmrc_corporation_tax(), *5*, *8–11*, *14, 15*, *18*, *20–24*
hmrc_creative_industries, 7
hmrc_creative_industries(), *5, 6*, *9–11*, *14, 15*, *18*, *20–24*
hmrc_fuel_duties, 8
hmrc_fuel_duties(), *5, 6*, *8*, *10, 11*, *14, 15*, *18*, *20–24*
hmrc_income_tax_stats, 9
hmrc_income_tax_stats(), *5, 6*, *8, 9*, *11*, *14, 15*, *18*, *20–24*
hmrc_inheritance_tax, 11
hmrc_inheritance_tax(), *5, 6*, *8–10*, *14, 15*, *18*, *20–24*
hmrc_list_tax_heads, 12
hmrc_list_tax_heads(), *4, 5*, *13*, *16*, *18*, *22*
hmrc_meta, 13
hmrc_meta(), *4, 5*, *12*, *16*, *18*, *20*, *22*
hmrc_patent_box, 13
hmrc_patent_box(), *5, 6*, *8–11*, *15*, *18*, *20–24*
hmrc_property_transactions, 15
hmrc_property_transactions(), *5, 6*, *8–11*, *14*, *18*, *20–24*
hmrc_publications, 16
hmrc_publications(), *3–5*, *12, 13*, *18*
hmrc_rd_credits, 17
hmrc_rd_credits(), *5, 6*, *8–11*, *14, 15*, *20–24*
hmrc_search, 18
hmrc_search(), *3–5*, *12, 13*, *16*
hmrc_stamp_duty, 19
hmrc_stamp_duty(), *5, 6*, *8–11*, *14, 15*, *18*, *21–24*
hmrc_tax_gap, 20
hmrc_tax_gap(), *5, 6*, *8–11*, *14, 15*, *18*, *20*, *22–24*
hmrc_tax_receipts, 21
hmrc_tax_receipts(), *5, 6*, *8–12*, *14, 15*, *18*, *20, 21*, *23–25*
hmrc_tobacco_duties, 23
hmrc_tobacco_duties(), *5, 6*, *8–11*, *14, 15*, *18*, *20–22*, *24*
hmrc_vat, 24

hmrc_vat(), *5*, *6*, *8–11*, *14*, *15*, *18*, *20–23*

tax_heads, 25