

Bank of England PRA

Appendix 4: Table of amendments to reporting templates and instructions

Policy Statement | PS18/26

July 2026



Table of amendments to reporting templates and instructions

A complete list of the templates and instructions included in this PS is set out in this appendix. Amendments that were consulted on in CP22/25 and, where stated, Proposal 1 of CP4/26, are identified below. Any additional technical or clarificatory changes made at the PS stage are also described.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IM.00	Internal model risk output – Content of the submission; Basic information	Template drop-down options and instructions	Template and instructions – standardisation of fund identification row numbers and labels.
IM.02	Internal model counterparty risk	None	Template and instructions – standardisation of fund identification row numbers and labels.
IM.03	Reserve risk outputs	Template and instructions	Template and instructions – additional technical corrections beyond CP22/25 to fix CP-only errors (row numbers and sheet references), clarify discounted vs undiscounted data and improve consistency of Own Line of Business identifiers.
IR.01.01	Content of the submission	Template drop-down options and instructions	Template and instructions – additional clarifications beyond CP22/25 to correct references to IR.05.04 variants. Instructions – refine reporting-status labels to refer to non-reporting under rules or instructions.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
			Template and instructions – standardisation of fund identification labels.
IR.01.02	Basic information – general	Template and instructions	Template – additional label clarification beyond CP22/25 to align Method of Calculation of the SCR across the template.
IR.01.03	Basic information – RFF and matching adjustment portfolios	Template and instructions	Template – additional correction beyond CP22/25 to add a missing column label (Fund/Portfolio number). Instructions – include an explanation of how firms should use the fund codes where there is a matching adjustment portfolio within a ring-fenced fund.
IR.01.04	Basic information – branch legal entity	Template and instructions	No further changes relative to CP22/25.
IR.02.01	Balance sheet	CP22/25 – Template drop-down options and instructions CP4/26 – Template and instructions	CP22/25 – Template and instructions: standardisation of fund identification labels. CP4/26 – Instructions updated to reflect terminology used in final policy. Template changes proposed in CP not made.
IR.02.02	Assets and liabilities by currency	Instructions only	No further changes relative to CP22/25.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IR.05.02	Premiums, claims and expenses by country	Instructions only	No further changes relative to CP22/25.
IR.05.03	Life income and expenditure	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.05.04	Non-life income, expenditure and business model analysis	Template and instructions	Template and instructions – additional technical and clarificatory changes beyond CP22/25 to: • not include the IR.05.04.04 variant that was proposed in CP22/25 • add total income/expenditure rows in the IR.05.04.02 variant • align open and blocked cells with instructions • remove earned premium reporting for non-life annuities • clarify 'All' columns • correct labelling inconsistencies.
IR.05.05	Life premiums and claims by country	Instructions only	No further changes relative to CP22/25.
IR.05.06	Non-life premiums and claims by country	Template and instructions	No further changes relative to CP22/25.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IR.05.07	Business model analysis – financial guarantee insurers	Instructions only	Template and instructions – additional column for NACE 2.1. Instructions – option to report either NACE 2.0 or NACE 2.1 for a reporting reference date of 31 December 2026.
IR.06.02	List of assets	Template and instructions	Instructions – option to report either NACE 2.0 or NACE and 2.1 for a reporting reference date of 31 December 2026.
IR.06.03	Collective investment undertakings	Instructions only	No further changes relative to CP22/25.
IR.08.01	Open derivatives	Template and instructions	Additional instruction clarifications beyond CP22/25 to improve ordering and consistency of line-identification and column instructions.
IR.09.01	Information on income / gains and losses in the period	Instructions only	No further changes relative to CP22/25.
IR.11.01	Assets held as collateral	Template and instructions	Instructions – option to report either NACE 2.0 or NACE 2.1 for a reporting reference date of 31 December 2026.
IR.12.01	Life technical provisions	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IR.12.04	Best estimate assumptions for life insurance risks	Instructions only	No further changes relative to CP22/25.
IR.12.05	With-profits value of bonus	Instructions only	Template and instructions – standardisation of fund identification row numbers and labels.
IR.12.06	With-profits liabilities and assets	Instructions only	Template and instructions – standardisation of fund identification row numbers and labels.
IR.14.01	Life obligations analysis	Instructions only	No further changes relative to CP22/25.
IR.16.01	Non-life annuities information	Template and instructions	Template: - To remove date-based applicability from template headers. - To block out cells so as to be consistent with instructions. Instructions: - To clarify that date-based applicability is from financial years ending on or after 31 December 2026.
IR.17.01	Non-life technical provisions	Template and instructions	Template – standardise labels used to identify segregated funds across templates.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IR.18.01	Non-life projection of future cash flows	Template and instructions	No further changes relative to CP22/25.
IR.18.02	Non-life liability projection of future cash flows	Template and instructions	No further changes relative to CP22/25.
IR.19.01	Non-life insurance claims	Template and instructions	Instructions – reporting currency to be used where line of business totals are reported. Definition of gross earned premium clarified.
IR.19.02	Non-life general liability claim development	Template and instructions	Instructions – reporting currency to be used where class totals are reported. Definition of gross earned premium clarified.
IR.20.01	Development of the distribution of the claims incurred	Instructions only	No further changes relative to CP22/25.
IR.21.02	Non-life underwriting risks	Instructions only	No further changes relative to CP22/25.
IR.21.04	Cyber underwriting risk – risk identification	Template and instructions	Instructions – definition of settled claims clarified.
IR.22.02	Matching adjustment portfolio projection	Deleted	No further changes relative to CP22/25.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
	of future cash flows		
IR.22.03	Matching adjustment calculation	Template and instructions	Template and instructions – standardisation of fund identification labels.
IR.22.07	Best estimate subject to volatility adjustment by currency	Instructions only	No further changes relative to CP22/25.
IR.23.01	Own funds	CP22/25 – template and instructions CP4/26 – instructions only	CP22/25 – no further changes relative to CP22/25. CP4/26: • Template terminology changed to refer to ‘equity- and liability-accounted subordinated instruments’. • Instructions updated to reflect final template terminology and to support calculation for ‘Other basic own fund items’.
IR.23.02	Detailed information by tiers on own funds	CP4/26 – instructions only	CP4/26: • Template terminology changed to refer to ‘equity- and liability-accounted subordinated instruments’. • Instructions updated to reflect final template terminology.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IR.23.03	Annual movements on own funds	CP4/26 – instructions only	CP4/26: • Template terminology changed to refer to ‘equity- and liability-accounted subordinated instruments’. • Instructions updated to reflect final template terminology.
IR.23.04	List of items on own funds	CP22/25 – instructions only CP4/26 – instructions only	CP22/25 – no further changes relative to CP22/25. CP4/26: • Template terminology changed to refer to ‘equity- and liability-accounted subordinated instruments’. • Instructions updated to reflect final template terminology.
IR.25.04	Solvency capital Requirement	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.25.05	Solvency Capital Requirement – Partial or full internal model components	Template drop-down options and instructions	Template – standardisation of fund identification labels. Instructions – update cross-references and improve instruction consistency.
IR.25.06	Solvency Capital Requirement – loss-absorbing	Instructions only	No further changes relative to CP22/25.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
	capacity of deferred taxes		
IR.26.01	Solvency Capital Requirement – Market risk	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.26.02	Solvency Capital Requirement – Counterparty default risk	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.26.03	Solvency Capital Requirement – Life underwriting risk	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.26.04	Solvency Capital Requirement – Health underwriting risk	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.26.05	Solvency Capital Requirement – Non-Life underwriting risk	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.26.06	Solvency Capital Requirement – Operational risk	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.
IR.26.07	Solvency Capital Requirement – Simplifications	Template drop-down options and instructions	Instructions as consulted. Template – standardisation of fund identification labels.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IR.27.01	Solvency Capital Requirement – Non-life and health catastrophe risk	Template and instructions	No further changes relative to CP22/25.
IR.28.01	Minimum Capital Requirement – Only life or non-life activity	Template and instructions	Removal of instructions relating to annuities stemming from general insurance business. These are long-term insurance lines of business 33 and 34 and form part of the MCR calculation for long-term insurance business.
IR.28.02	Minimum Capital Requirement – Both life and non-life activity	Template and instructions	Removal of instructions relating to annuities stemming from general insurance business. These are long-term insurance lines of business 33 and 34 and form part of the MCR calculation for long-term insurance business.
IR.30.03	Non-life outwards reinsurance contract information	Instructions only	Additional clarification beyond CP22/25 on reporting treatment of catastrophic reinsurance cover indicators.
IR.30.05	Reinsurer and collateral provider entity information	Instructions only	No further changes relative to CP22/25.
IR.30.06	Life outwards reinsurance summary	Instructions only	No further changes relative to CP22/25.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
IR.30.07	Life outwards proportional reinsurance	Template and instructions	No further changes relative to CP22/25.
IR.30.08	Life outwards non-proportional reinsurance	Template and instructions	No further changes relative to CP22/25.
IR.31.01	Outwards reinsurance balance sheet exposures	Template and instructions	No further changes relative to CP22/25.
IR.32.01	Undertakings in the scope of the group	Instructions only	No further changes relative to CP22/25.
IR.33.01	Insurance and reinsurance individual requirements	Template and instructions	No further changes relative to CP22/25.
IR.35.01	Contribution to group technical provisions	Instructions only	No further changes relative to CP22/25.
IR.36.01	IGT – equity-type transactions, debt and asset transfer	Instructions only	No further changes relative to CP22/25.
IR.36.02	IGT – derivatives	Instructions only	No further changes relative to CP22/25.
IR.36.04	IGT – cost sharing, contingent	Instructions only	No further changes relative to CP22/25.

Template code	Template name	Amendments consulted on	Amendments implemented in PS18/26
	liabilities, off BS and other items		
MA.00.01	Basic information	New template and instructions proposed in CP22/25	No further changes relative to CP22/25.
MA.00.02	Matching adjustment portfolios	New template and instructions proposed in CP22/25	No further changes relative to CP22/25.
MA.01.01	Portfolio assets	New template and instructions proposed in CP22/25	Instructions – option to report either NACE 2.0 or NACE 2.1 for a reporting reference date of 31 December 2026.
MA.02.01	Portfolio cash flows	New template and instructions proposed in CP22/25	Additional amendment to the instructions, beyond CP22/25, to clarify that liability out-flows and asset in-flows should both be presented as positive values.
MA.03.01	Portfolio test results	New template and instructions proposed in CP22/25	No further changes relative to CP22/25.