Bank of England PRA

Bank of England Insurance Taxonomy 2.1.0 release note

16 December 2025

Background

In Policy Statement PS 15/25 – Closing liquidity reporting gaps and streamlining Standard Formula reporting, the PRA introduced liquidity reporting requirements for UK insurers with the largest liquidity risk exposures through their use of derivatives and securities financing transactions. The PRA set out the final reporting rules for these liquidity reporting requirements which will come into effect from Wednesday 30 September 2026.

Release of Taxonomy 2.1.0

Version 2.1.0 of the Bank of England Insurance taxonomy introduces four additional entry points/modules focused on liquidity reporting and sets out the technical implementation of the reporting requirements published in PS 15/25.

All entry points from taxonomy v2.0.2 are included in this release to allow firms the option of adopting the latest taxonomy. Since no modifications have been made to the v2.0.2 entry points, firms that are not in scope of liquidity reporting requirements are not required to move to v2.1.0 unless they choose to do so.

Frameworks (DIS, IR, IMO, MRS, SPV, SF) included in the Bank of England Insurance taxonomy v2.1.0 will be effective from Thursday 1 January 2026, for reporting with a reference date on or after 30 December 2025.

Framework (LQ) included in the Bank of England Insurance taxonomy v2.1.0 will be effective from Thursday 1 October 2026, for reporting with a reference date on or after 30 September 2026.

Specific points to note

- Taxonomy v2.1.0 is backwards compatible with taxonomy v2.0.2 only for DIS, IR, IMO, MRS, SPV, SF frameworks. Meaning that the instance documents created using taxonomy v2.0.2 will work with taxonomy v2.1.0.
- Several documents have been provided in this publication alongside the v2.1.0 XBRL taxonomy package, DPM dictionary, annotated templates and validation rules:

- A sample file has been provided for illustration purposes for each entry point. The files contain random data, and it cannot be assumed that they will conform to validation rules or filing rules.
- An updated XBRL filing manual v1.0.1 has already been published on Thursday 30 May 2024 to help firms and software vendors when preparing to report.

Taxonomy structure

- The structure of Insurance taxonomy v2.1.0 is unchanged from Insurance taxonomy v2.0.2 publication for (DIS, IR, IMO, MRS, SPV, SF) frameworks, we previously released on Thursday, 2 October 2025. However, we have added four new entry points under the liquidity reporting framework as provided in Appendix 1.

BoE Insurance taxonomy v2.1.0	
Framework	**Entry points**
Disclosure (DIS)	APG & APS
Insurance Reporting (IR)	ARB, ARG, ARS, QRB, QRG & QRS
Internal Model Outputs (IMO)	IMO
Market Risk Sensitivities (MRS)	MRS
Special Purpose Vehicles (SPV)	SPV
Standard Formula Reporting (SF)	AIS
Liquidity (LQ)	CFL, CFS, COL, LMR

Appendix 1: Entry points

Added

Entry point code	Entry point label	schemaRef
CFL	Cash flow mismatch (long-form)	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/lq/2025-12-16/mod/cfl.xsd
CFS	Cash flow mismatch (short-form)	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/lq/2025-12-16/mod/cfs.xsd
COL	Committed liquidity facilities	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/lq/2025-12-16/mod/col.xsd
LMR	Liquidity market risk sensitivities	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/lq/2025-12-16/mod/lmr.xsd

Unchanged

Entry point code	Entry point label	schemaRef
AIS	Annual Internal Model Firms Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/sf/2024-10-10/mod/ais.xsd
APG	Annual Solvency II public disclosure Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/dis/2025-10-02/mod/apg.xsd
APS	Annual Solvency II public disclosure Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/dis/2025-10-02/mod/aps.xsd
ARB	Annual Solvency II reporting Third country branches	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2025-10-02/mod/arb.xsd
ARG	Annual Solvency II reporting Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2025-10-02/mod/arg.xsd
ARS	Annual Solvency II reporting Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2025-10-02/mod/ars.xsd
IMO	Internal model outputs	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/imo/2025-10-02/mod/imo.xsd
MRS	Market risk sensitivities	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/mrs/2025-10-02/mod/mrs.xsd
QRB	Quarterly Solvency II reporting Third country branches	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2025-10-02/mod/qrb.xsd
QRG	Quarterly Solvency II reporting Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2025-10-02/mod/qrg.xsd
QRS	Quarterly Solvency II reporting Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2025-10-02/mod/qrs.xsd
SPV	Annual reporting Special Purpose Vehicles	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/spv/2025-10-02/mod/spv.xsd