Bank of England PRA

Bank of England Insurance Taxonomy 2.2.0 PWD release note

Tuesday 21 April 2026

Background

In CP22/25 – [UK Solvency II reporting and disclosure: Post-implementation amendments] the Prudential Regulation Authority (PRA) aims to address practical issues identified following implementation of the Solvency II reporting and disclosure reforms finalised in PS 15/24 (November 2024) and effective from end-2024. The proposals focus on minor clarifications to improve interpretability of requirements; corrections to errors and inconsistencies in templates and instructions; and targeted adjustments where the PRA considers the original design does not optimally mitigate specific risks. The policy intent of PS 15/24 remains unchanged. The proposals are intended to improve data quality, consistency and usability of reporting based on firms' early implementation experience. The proposal additionally includes new reporting requirements using eXtensible Business Reporting Language (XBRL) for the Matching Adjustment Asset and Liability Information Return (MALIR).

In CP4/26 – UK Solvency II Own Funds: Updates and fixes to rules and expectations the PRA is proposing targeted amendments to the UK own funds framework to address known issues in own funds rules and expectations and to reduce unnecessary complexity or burden. CP4/26 proposes amendments to reporting templates and instructions for IR.02.01, IR.23.01, IR.23.02, IR.23.03 and IR.23.04.

Release of Taxonomy 2.2.0 PWD

This Public Working Draft (PWD) of the Bank of England Insurance Taxonomy sets out the technical implementation of the proposals outlined in the aforementioned consultation papers CP22/25 and CP4/26. This PWD does not reflect any feedback the Bank has received during the consultation period but matches the Appendices – Draft reporting templates and LOG file instructions published in the consultation papers on the Bank of England website.

We have provided the Data Point Model (DPM), annotated templates and data dictionary to request industry feedback on the proposed data point modelling and business validation rules.

We invite feedback from firms and software vendors on the PWD technical artefacts to uktaxonomypwdfeedback@bankofengland.co.uk by Wednesday 20 May 2026.

Specific points to note

- This PWD should not be used for reporting. A final version of the taxonomy and DPM will be published once the policy proposals have been finalised.

- 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.

- The validation rules included in this PWD taxonomy are subject to ongoing review and may be refined, enhanced, or amended ahead of the final taxonomy release.

Taxonomy structure

- Matching Adjustment Asset and Liability Information Return (MALIR) reporting has been introduced as a new reporting framework. New and updated entry points have been introduced for Insurance Taxonomy reporting and are provided in Appendix 1.

BoE Insurance Taxonomy	
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
MALIR (MAL)	MAL

Appendix 1: Entry points

Added

Entry point code	Entry point label	schemaRef
MAL	MALIR reporting	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/mal/2026-04-20/mod/mal.xsd

Updated

Entry point code	Entry point label	schemaRef
APG	Annual Solvency II public disclosure Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/dis/2026-04-20/mod/apg.xsd
APS	Annual Solvency II public disclosure Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/dis/2026-04-20/mod/aps.xsd
ARB	Annual Solvency II reporting Third country branches	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-04-20/mod/arb.xsd
ARG	Annual Solvency II reporting Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-04-20/mod/arg.xsd
ARS	Annual Solvency II reporting Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-04-20/mod/ars.xsd
IMO	Internal model outputs	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/imo/2026-04-20/mod/imo.xsd
QRB	Quarterly Solvency II reporting Third country branches	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-04-20/mod/qrb.xsd
QRG	Quarterly Solvency II reporting Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-04-20/mod/qrg.xsd
QRS	Quarterly Solvency II reporting Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-04-20/mod/qrs.xsd

Bank of England PRA

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
MRS	Market risk sensitivities	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/mrs/2025-10-02/mod/mrs.xsd
SPV	Annual reporting Special Purpose Vehicles	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/spv/2025-10-02/mod/spv.xsd
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