Bank of England PRA

Bank of England Insurance Taxonomy 2.2.0 release note

Wednesday 02 September 2026

Background

In Policy Statement (PS) 18/26 – Solvency UK: Post-implementation reporting and disclosure amendments and Own Funds permissions update, the PRA finalises the policy proposals set out in consultation paper (CP) 22/25 – UK Solvency II reporting and disclosure: Post-implementation amendments, together with the PRA's policy in Proposal 1 of CP4/26 – UK Solvency II Own Funds: Updates and fixes to rules and expectations. The latter has consequential reporting changes and is included in PS18/26 so that firms can implement all related reporting and taxonomy changes through taxonomy v2.2.0. The policy will apply to reporting reference dates falling on or after 31 December 2026.

Release of Taxonomy 2.2.0

Version 2.2.0 of the Bank of England Insurance Taxonomy introduces a new MALIR reporting framework together with the associated entry points and modules. It also delivers the technical implementation of the reporting requirements set out in PS18/26, together with requirements relating to other templates and policy statements referenced in the Reporting | Prudential Regulation Authority Handbook & Rulebook.

All entry points from taxonomy v2.1.0 are included in release v2.2.0, with the exception of the QRB entry point. The QRB entry point has been deleted from the taxonomy because PS13/26 removes all third-country branches from quarterly reporting, meaning the QRB entry point is no longer required.

The liquidity entry points are unchanged from taxonomy v2.1.0.

Frameworks amended and added in the Bank of England Insurance taxonomy v2.2.0 (DIS, IR, IMO, MAL) will be effective from Friday 1 January 2027, for reporting with a reference date on or after 31 December 2026.

Specific points to note

- Several documents have been provided in this publication alongside the v2.2.0 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.
  - Reporting against this taxonomy should adhere to the Bank of England XBRL Filing Manual v1.0.1, published on the Insurance regulatory reporting webpage.
- The Known Issues Log is updated whenever an issue is identified. Where possible, fixes are deferred to the next taxonomy release, with affected validation rules downgraded or deactivated in the interim to enable continued reporting.

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, 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/2026-09-02/mod/mal.xsd
APG	Annual Solvency II public disclosure Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/dis/2026-09-02/mod/apg.xsd
APS	Annual Solvency II public disclosure Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/dis/2026-09-02/mod/aps.xsd
ARB	Annual Solvency II reporting Third country branches	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-09-02/mod/arb.xsd
ARG	Annual Solvency II reporting Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-09-02/mod/arg.xsd
ARS	Annual Solvency II reporting Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-09-02/mod/ars.xsd
IMO	Internal model outputs	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/imo/2026-09-02/mod/imo.xsd
QRG	Quarterly Solvency II reporting Group	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-09-02/mod/qrg.xsd
QRS	Quarterly Solvency II reporting Solo	http://www.bankofengland.co.uk/data/xbrl/md/fws/insurance/ir/2026-09-02/mod/qrs.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
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

Deleted

Entry point code	Entry point label	SchemaRef
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