Basel Committee on Banking Supervision

MAR
Calculation of RWA for market risk

MAR90
Transitional arrangements

Version effective as of 01 Jan 2022

First version in the format of the consolidated framework.
90.1 Banks are required to conduct the profit and loss (P&L) attribution (PLA) test beginning 1 January 2022 as set out in MAR32.3. The outcomes of the PLA test will be used for Pillar 2 purposes beginning 1 January 2022. The Pillar 1 capital requirement consequences of assignment to the PLA test amber zone or PLA test red zone, as set out in MAR32.43, MAR32.44 and MAR33.43, will apply beginning 1 January 2023.