

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.



BANK FOR INTERNATIONAL SETTLEMENTS

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.