Basel Committee on
Banking Supervision

MAR

Calculation of RWA for market risk

MAR90

Transitional arrangements

This chapter sets out transitional arrangements for the Pillar 1 consequences of the outcomes of the P&L attribution test that apply until 1 January 2023.

Version effective as of 01 January 2022

First version in the format of the consolidated framework.

BANK FOR INTERNATIONAL SETTLEMENTS

This document has been generated on 29/08/2026 based on the Basel Framework data available on the BIS website (www.bis.org).

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.