

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

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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.