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 2023

First version in the format of the consolidated framework, updated to take account of the revised implementation date announced on 27 March 2020.

BANK FOR INTERNATIONAL SETTLEMENTS

90.1

Banks are required to conduct the profit and loss (P&L) attribution (PLA) test beginning 1 January 2023 as set out in MAR32.3. The outcomes of the PLA test will be used for Pillar 2 purposes beginning 1 January 2023. 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 2024.