

Basel Committee on Banking Supervision

MAR

Calculation of RWA for
market risk

MAR90

Transitional arrangements

**Version effective as of
01 Jan 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.