## Basel Committee on Banking Supervision

## **MAR**

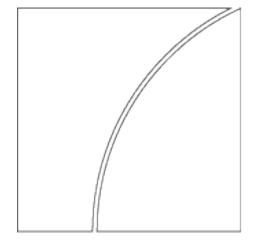
Calculation of RWA for market risk

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 2022. All rights reserved. 2/3 **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.