

## PwC's Market Taxation Analyser

(MARTA) tool

Your interactive tool to quantify and visualise the potential impact of the OECD two pillars proposal

The OECD two pillars proposal seeks to reallocate taxing rights (pillar 1) and introduce a global minimum tax (pillar 2) across a range of industries. The EU has already announced its intention to proceed with the introduction of digital taxes with or without an international agreement.

PwC's MARTA tool quantifies and visualises the impact of both pillars on your business in various scenarios.

What are the key points to consider?

- Prepare for potential tax model or ERP reporting changes
- Focus on delivering stakeholder value in an ever-changing environment

What are the benefits of MARTA?

- User-friendly
- Full control
- Scenario planning
- Broader stakeholder debate
- Response assessment for challenges ahead

## How does MARTA work?

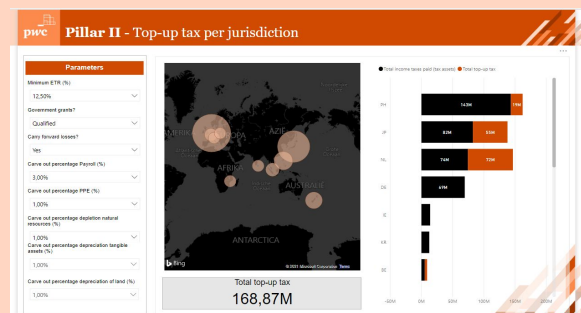
The tool is fuelled by a combination of publicly available information and your own readily available data, submitted via an Excel based information request.

The assessment starts from readily available information such as CbCR reports and annual accounts. In subsequent stages this can be refined to incorporate more granular data points, leading to a more accurate impact assessment.



## Output

By using different variables, the tool predicts the potential impact of various scenarios in terms of profit allocation per jurisdiction and potential tax impact. This allows you to cut through the technical tax complexity and focus on the ultimate impact on your business.



## How PwC can help

Our PwC tax specialists will guide you through an assessment of the potential impact of the OECD two pillars proposal on your organisation.

### Contacts:

**Jonas Van de Gucht**

M +32 (0) 478 79 39 77

E [jonas.van.de.gucht@pwc.com](mailto:jonas.van.de.gucht@pwc.com)

**Gilles Franssens**

M +32 474 56 34 04

E [gilles.f.franssens@pwc.com](mailto:gilles.f.franssens@pwc.com)



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