



## PwC's Market Taxation Analyser 2.0

(MARTA) tool

Your interactive tool to quantify and visualise the impact of Pillar 2 and starting point for compliance readiness.

The introduction of a global minimum tax will have far-reaching effects across all industries. Not only potentially from a financial perspective because additional top-up tax will be due to achieve the minimum 15% effective tax rate, but certainly from a data collection and compliance perspective.

PwC's MARTA tool quantifies and visualises the impact of the introduction of these new set of rules on your business in various scenarios. Furthermore, MARTA forms an important step in preparing for compliance with the rules.

What are the key points to consider?

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

What are the benefits of MARTA 2.0?

- User-friendly
- Full control
- Overview data points needed for compliance
- Scenario planning
- Response assessment for challenges ahead

## How does MARTA 2.0 work?

The tool is fuelled by your own financial data submitted via an Excel based information request, taking into account the Commentary to the GloBE Rules.

Depending on your preference, the assessment can be a full-blown impact assessment or start from a small set of data for key jurisdictions where in subsequent stages this can be refined by incorporating more granular data points, leading to a more accurate impact assessment.

**High-level impact assessment**

2021

Country	Net Income	Adjusted Current ETR	Effective ETR	Effective ETR Top-up tax %	Effective ETR Top-up tax	Effective ETR Top-up tax	Effective ETR Top-up tax
Australia	12,214,472.00	15.00%	15.00%	0.00%	0.00	0.00	0.00
Austria	227,494.00	8.00%	8.00%	0.00%	0.00	0.00	0.00
Belgium	22,213,848.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
Canada	21,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
China	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
France	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
Germany	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
India	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
Italy	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
Japan	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
UK	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
USA	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
Other	1,414,372.00	13.00%	13.00%	0.00%	0.00	0.00	0.00
<b>Total</b>	<b>115,240,440.00</b>	<b>12.21%</b>	<b>12.21%</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Summary Results:**

- Total Top-Up Tax: 7.28M
- Impact on Group ETR: 0.77%
- Group ETR after impact Pillar 2: 21.74%

## Output

By using different variables, the tool predicts the impact of various scenarios in terms of potential top-up tax and allocation thereof. 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 impact of the introduction of the global minimum tax on your organisation.

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