



## PwC's Market Taxation Analyser 3.0

(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 in 2024 will have far-reaching effects across all industries. Apart from a potential tax cash impact resulting from additional top-up taxes, this new 15% minimum tax will also require MNEs to collect a large number of data points and significantly increase the compliance burden.

PwC's MARTA tool quantifies and visualises the impact of these set of rules on your business in various scenarios. Furthermore, MARTA forms an important step in testing the applicability of the Transitional Safe Harbour and 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 3.0?

- User-friendly
- Overview data points needed for compliance
- Impact Safe Harbour
- Scenario planning
- Response assessment for challenges ahead

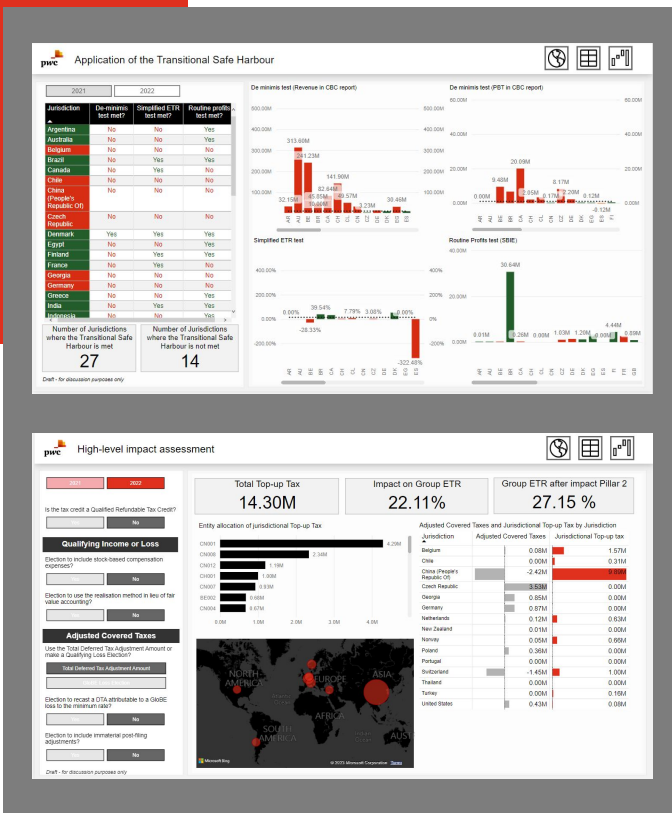
## How does MARTA 3.0 work?

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

## Output

The tool indicates which jurisdictions would meet the Transitional Safe Harbour. Further, by using different parameters, the tool predicts the impact of different 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.

### Contacts:

Pieter Deré  
M: +32 498 48 95 11  
E: pieter.dere@pwc.com

Evi Geerts  
M: +32 492 74 39 70  
E: e.geerts@pwc.com

Gilles Franssens  
M: +32 474 56 34 04  
E: gilles.f.franssens@pwc.com

Joni Ghekiere  
M: +32 470 93 04 41  
E: joni.ghekiere@pwc.com



[www.pwc.be/markettaxationanalyser](http://www.pwc.be/markettaxationanalyser)

© 2023 PwC. All rights reserved. PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.