



### Marica De Rosa

**Managing Director**  
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Marica De Rosa has an extensive background in international tax, mergers and acquisitions, tax planning, and academic research.

Marica advises on pan-European matters as well as complex multi-jurisdictional transactions, helping companies coordinate the implementation of their tax strategy with foreign professionals and tax authorities. Her vast experience includes supply chain structuring, IP migration, income tax treaties, cross-border mergers and acquisitions and financing structures.

She assists mainly US multinational groups with a current presence or that are looking to invest in Italy, both in day-to-day tax advice and in the planning and implementation of global tax structuring.

*Marica de Rosa is a tax lawyer admitted to practice in Italy only.*

- Tax

English Italian

## LANGUAGES SPOKEN

- English
- Italian

## Prior Experience

Before joining DLA Piper, Marica worked for leading national and international firms in Italy and in New York City.

## Education

- University of California at Berkeley, Exchange Program Haas Business School
- University of Milan "Luigi Bocconi", Bachelor's Degree in Law and Business Administration
- International Tax Center, Leiden University, LL.M. in International Tax Law

## Memberships

- Admitted to the Chartered Tax Advisor and Certified Auditor Association (Ordine dei Dottori Commercialisti and Revisore dei Conti, since 2009)
- Member of IFA
- The Young Executives Committee of the Italy - America Chamber of Commerce
- Bocconi Alumni Association of New York

## INSIGHTS

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### Publications

#### **OECD releases commentary on the Pillar Two GloBE Rules – observations on selected topics**

17 March 2022

A look at six topics found in the commentary which have particular relevance for multinational companies and other stakeholders.

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#### **EU Directive ATAD 3 proposes new minimum substance rules against the use of shell companies**

4 January 2022

The Directive introduces reporting requirements for EU tax-resident companies – irrespective of their legal form – with certain mobile and passive income streams and inadequate operational substance.

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#### **Following suit, European Commission publishes draft EU Directive to swiftly implement OECD 15 percent global minimum tax**

23 December 2021

The proposal delivers on the EU's pledge to ensure swift and harmonized implementation of the historic international agreement on global tax reform.

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#### **OECD issues detailed rules to implement global minimum tax: a look at the 10 chapters**

21 December 2021

The guidelines provide a detailed description of the rules that the jurisdictions under the Inclusive Framework are to implement in their local legislation.

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#### **OECD announces global deal on international tax reform with its Two-Pillar solution**

11 October 2021

In addition, the OECD sets out a detailed implementation timeline aiming to have parts of the plan ratified in 2022 and effective as early as 2023.

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#### **Announced, proposed and implemented: Developments in Digital Services Tax in key European jurisdictions**

9 February 2021

While the OECD and G20 work toward a global agreement on digital services taxes, some European countries have forged ahead on their own.

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## **Announced, proposed and implemented: Key features of Italy's DST**

9 February 2021

The Italian DST applies only to revenues deriving from the provision of tax-relevant digital services linked to Italian-located users.

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## **Events**

### **Previous**

#### **Key considerations in OECD Pillar Two global minimum tax model rules**

5 May 2022

Webinar

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#### **Latin America tax webinar XVI: Focus on US international tax and other global legislation impacting the region**

26 April 2022 | 12:00 - 2:00 pm EST

Webinar

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#### **An update for US companies on the OECD global tax deal**

21 October 2021 | 12:00 - 1:00 ET

Webinar

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