"The Power to Tax Involves the Power to Destroy": How Avant-Garde Art Outstrips the Imagination of Regulators, and Why a Judicial Rubric Can Save It

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“The Power to Tax Involves the Power to Destroy”¹

HOW AVANT-GARDE ART OUTSTRIPS THE IMAGINATION OF REGULATORS, AND WHY A JUDICIAL RUBRIC CAN SAVE IT

INTRODUCTION

Had they been there, Dan Flavin and Bill Viola might have felt as naked as the fabled emperor when the customs officials in London declared their artwork, carefully packed in crates for international shipping, was just not art. Not art? No—only light fixtures and DVD players. Dan Flavin, hailed as the “conjuror of light and lyrical poet of Minimal Art,”² and considered part of the inner core of Minimalism, passed away in 1996 after decades of making neutral, geometric works with fluorescent light tubes.³ Seminal video artist Bill Viola today continues to make haunting, existential video works exploring a central theme—birth and death.⁴ In 2006, United Kingdom customs (Her Majesty’s Revenues & Customs or H.M. Revenues & Customs) handed the London art gallery, Haunch of Venison, a £36,000 bill⁵ when the gallery imported these two works from the United States; Customs reasoned that the works, when disassembled, fail to qualify for the discounted import tax normally given to “works of art.”⁶ So disassembled, the works amount to little more than electronic parts—light bulbs, various lighting fixtures, projectors, and their accoutrement.

¹ McCulloch v. Maryland, 17 U.S. 316, 431 (1819).
² Manfred Schneckenburger, Sculpture, in ART OF THE 20TH CENTURY, VOL. II, at 528 (Germany, 1998).
⁴ Christiane Fricke, New Media, in ART OF THE 20TH CENTURY, supra note 2, at 615.
Under U.K. law, if classified as sculpture (a subcategory of the general category of works of art), the works would only be subject to an import value-added tax (VAT) of 5 percent and would be completely exempt from customs duty. When U.K. Customs declared that the parts of these artworks did not qualify as artworks or as more specifically sculptures, the importers were subjected to the standard import VAT rate (17.5 percent at the time, and 20 percent as of January 1, 2011).

In 2008, the gallery brought a lawsuit in the London VAT and Customs Tribunal (Tribunal) challenging the customs bill. At this proceeding, favorable U.K. and European Union precedent, statements from U.S. tax officials, and testimony from gallerists and critics convinced the court that the works should be classified as sculptures, bringing them within the VAT reduction and duty exemption. The Tribunal held that it would be “absurd” to classify the components of the works as something different from what they would be—works of art—when they were fully assembled. But, in a 2010 reversal that shocked the art world, the European Commission (Commission) issued a regulation that reversed the 2008 decision of the Tribunal and reaffirmed the original customs determination.

According to the Commission, the light and video works of Flavin and Viola were no more than the sum of their non-art...
parts. Not only was this regulation—passed “behind closed doors . . . [and] contrary to the jurisprudence of the European Court of Justice”—highly suspect, but it suggests that artists’ right to even call their work art is subject to the prevailing opinions and mores of lawmakers. Additionally, the regulation did not result from any appeal from the defendant, H.M. Revenues & Customs. The Commission acted on its own, and contrary to court rulings in two separate European Community member states that held that these and similar works should be classified as art. Lawmakers with no vested interest in the litigation passed this objectionable law. The implications following from this regulation have riled the art world. Far more radical contemporary artworks could face even greater difficulty gaining widespread recognition as artworks. Adding to the mystery, the Commission did not attempt to make clear its overall policy or reasoning behind the regulation. This note argues that legislating what does and does not qualify as an “artwork” without any objective or specific rubric goes against legal precedent and is dangerous to the livelihood of artists. Implementing a universal standard for the assessment of “art” as a formal classification would not be as difficult as it might seem: U.S. copyright standards already possess the necessary structure, and the European recognition of artists’ moral rights is mirrored in these standards.

This note will begin in Part I with brief overviews of Minimalist Art and Conceptual Art, paying particular attention to the public reception of—and reactions to—shifting trends in artworks over time and geography. Part II will give a brief explanation of the legislative systems at work in the European

15 Kennedy, supra note 10.
17 Id.; Valentin, Not Art, supra note 9.
18 Valentin, Not Art, supra note 9.
19 For an in-depth treatment of art and judicial subjectivity through the lens of various aesthetic theories, see Christine Haight Farley, Judging Art, 79 Tul. L. Rev. 805 (2005). Farley suggests that judges and courts could rely more directly on these various aesthetic theories in developing their art-judging jurisprudence. Id. at 808. Aesthetic philosophies filter into opinions subconsciously, even sometimes reluctantly, according to Farley. Id. at 845. Being more upfront about the use of these theories could clarify courts’ rulings, and the “rich discourse” could give courts more support. Id. at 809.
20 For a discussion of “recognized stature” under U.S. copyright law, see infra notes 262-80 and accompanying text.
21 For a discussion of “droit morale” under the Berne Convention, see infra notes 245-46 and accompanying text.
Community (EC), as well as an introduction to the European value-added tax system. Part III of this note will discuss various instances of courts, both in the United States and abroad, attempting to navigate the intersection of artwork and customs duties and taxation. Part IV will explore various approaches to protection for conceptual and visual artworks, giving special attention to problems encountered by the more difficult cases. That part will conclude with a suggested method for evaluation and classification of artworks that can be applied by courts and legislators, domestically and abroad, that leaves intact both the artists’ intentions and their artworks’ integrity. This note will conclude with a brief discussion of how similar VAT or flat-tax systems implemented in the United States could lead to comparable difficulties in U.S. courts and legislatures.

I. THE ART BACKDROP

New art, and particularly conceptual art, has a history of challenging the public with works that have not yet been received as art. Legislators and customs officials are not typically on the cutting edge of the art world, and they can be as hostile as the general public to new works by avant-garde artists. Flavin’s and Viola’s works, though hardly new artforms, represent conceptual methods in art that fit into a rich history of progressive upstarts challenging the established norms of the art world. The criticisms of many late twentieth and early twenty-first century works of art—the Damien Hirst vitrines, the Allan Kaprow “happenings,” the Chris Burden performance works—are numerous, but discord between newer artists, who experiment in form, material, and content, and the canon of art history, is almost a tradition itself.

For purposes of this note, I will be using EC and EU interchangeably—EC when referring to cases where the EC is specifically mentioned, and EU when referring to the member states. The EC was absorbed into the EU when it was created, but current case law and legislation still refers to the EC without caveat. European Community—EC, INVESTOPEDIA, http://www.investopedia.com/terms/e/european-community.asp (last visited Apr. 10, 2012).

See William Fleming, Arts & Ideas 583 (6th ed. 1995) (describing twentieth century modern artists as “command[ing] attention” by “intend[ing] to delight or irritate, to arouse or denounce, to exhort or castigate, to surprise or excite, to soothe or shock”).


A. *Flux Is Constant in the Art World: A Brief History*

Take the seventeenth century turn from the late Renaissance’s “bold humanistic thinking” into the “bitter self-reproach” of the Counter-Reformation.27 This social movement brought a return to a strong religious presence in art.28 Caravaggio and others imbued this baroque-period work with a dark humanism that was not always well received.29 The religious populace favored a “more conventional elegance and illusionism . . . .”30 Even the nineteenth century romantic Delacroix’s color-intensive, emotional, and macabre works were once the subject of “storms of protest and abuse[,]” though they now rest comfortably among other works of the movement.31 These “rebels” draw attention for the blatant and unapologetic ways in which they push the edge of the previous movement into the infancy of the next. Manet’s Realist paintings “drew all manner of critical vituperation from the press and public.”32 Academics of the day “held [Raphael] to be the perfect painter” even though all agreed the “ugliness” of realism should be put aside for a more uplifting style of art.33 Rodin had trouble as well, suffering accusations that his sculpture was “[t]oo lifelike”—or worse—“[t]oo good.”34 Even when *Impressionism* was first introduced it was “a term of critical derision.”35 Twentieth century modernists often intended for their works to be overt challenges to the form of art de mode, and “[j]udging from the reactions to Picasso’s early exhibits [and Stieglitz’s famous Armory Show] . . . some artists succeeded beyond their wildest expectations.”36 Artists of the early twentieth century had to fight hard for acceptance, holding “street demonstrations against museums and art galleries that refused the modernists recognition.”37 The protests subsided halfway through the century, and many of “[t]hese artists [are now considered] old masters of modern art.”38

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27 FLEMING, supra note 23, at 377.
28 Id.
29 Id. at 383-85.
30 Id. at 385.
31 Id. at 516-17.
32 Id. at 551.
33 Id. at 553.
34 Id. at 554.
35 Id. at 560.
36 Id. at 583, 630.
37 Id. at 585.
38 Id. at 583, 630.
Even the most open modernist mind was challenged by the cubists’ and futurists’ abstractions, but the Dadaists’ and Surrealists’ reactions to World War I pushed it even further. The Dadaists and Surrealists both advocated abandoning the prevailing styles of art. The constant state of flux of the early twentieth century continued well into the middle of the century, and the technological innovations of the greater society continued to have a profound effect on the arts. Facing alienation from a society deeply affected by war, modernists in New York developed the abstract expressionist “school,” expanding on the breakthroughs of the cubists and futurists. And even these Abstract Expressionists found acceptance difficult at first, with “some of the avant-garde commercial galleries hesitate[ing] to accept their paintings for exhibition.” The action painting of Jackson Pollock and the color-field painting of Mark Rothko and Barnett Newman eventually put some of this resistance to rest.

When the Minimalists emerged later in the century, the hard-fought emotion and humanism was gone from their works, traded instead for “primary structures’ [and] basic geometric volumes . . . .” What most distinguished minimalism was the increased importance of the works’ physical or environmental context—not just hanging on walls or atop pedestals, but “rest[ing] on the floor . . . or occup[y]ing a whole room.” Another shift in focus characteristic of minimalism was the presentation of “art items that are indistinguishable from the raw material they were made from.” There is minimal differentiation between the artwork and the non-art materials used in its creation. Duchamp and his “readymades”—vacuum cleaners, bicycle wheels, urinals—were the inspiration for this shift. The problem for

39 Id. at 605-07.
40 Id. at 605-09.
41 Id. at 629-30.
42 Id. at 632-33.
43 Id. at 635.
44 Id. at 635-40.
45 Id. at 645 (citation omitted).
46 Id. at 647.
48 Id.
49 Id.
minimalists was that viewers would often be puzzled by a lack “of the things [they] tend to expect to find within artworks.”

B. The Artists, Themselves

Dan Flavin was an American minimalist who devoted the latter part of his career to, and garnered a great deal of international attention from, a series of art installations crafted primarily from fluorescent lighting fixtures one could buy in any hardware store. The Museum of Modern Art and the Guggenheim and Whitney museums hold a number of Flavin’s works in their permanent collections. His work occupies an important place in the conceptual-art movement, and his installations are generally abstract and untitled except for dedications to various people. This note concerns a work by Flavin entitled Six alternating cool white/warm white fluorescent lights vertical and centred (1973). Flavin’s minimalist style is very context-dependent, because his works are generally large enough to fill an entire room.

Bill Viola is an American conceptual and experimental artist whose work has been dedicated primarily to installations involving video. Viola’s work is also held by museums internationally, and he is considered a major figure in contemporary art, particularly for his experimental and moving work with video. This note concerns a work by Viola entitled Hall of Whispers. While Flavin and Viola challenge “traditional sculpture,” they are far from rebels in the worlds of minimalist art and video art.

One of the ironies of this litigation was that the materials Flavin and Viola used in their sculptures, while not very “traditional,” were hardly the most unusual. For over a

53 Valentin, Not Art, supra note 9; see also Haunch of Venison Partners Ltd. v. Revenue & Customs Comm’rs, [2008] UKVAT (Customs) C-00266, 2008 WL 5326820 [3] (Dec. 11, 2008 VAT & Duties Tribunal (London)).
55 Valentin, Not Art, supra note 9; see also Haunch of Venison Partners Ltd., 2008 WL 5326820, at [2].
56 For purposes of this note, “traditional sculpture” is defined as three-dimensional forms cast or carved of wood, metal, or clay, often in human form.
century artistic rebels have been “expand[ing] the vocabulary of visual media . . . . [T]he twentieth century produced a succession of artistic innovators, each in turn pushing expressive norms to their limits and beyond.”

Examples of other non-art materials used by minimalists and other artists are raw wood, Legos, bricks, aluminum, “rope, cigarette butts, newsprint, taxidermic animals, latex,”

bodily fluids, pieces of candy, chewing gum, human hair, chocolate, soup cans, tiger sharks, money, and post-it

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II. INTRODUCTION TO THE VALUE-ADDED TAX SYSTEM

The fees imposed by U.K. Customs on the Haunch of Venison gallery included “value added tax.” Value-added tax (VAT) is a form of consumption tax which is levied against goods and services both “within the territory of [an EC member state] . . . [and through] the importation of goods” into a member state. The Sixth Council Directive implemented the present VAT system in 1977. This directive “aim[ed] at a further harmonization of the various national laws” that developed from the first five directives. The implementation of these first five directives was intended to establish “a common market [among the EC member states] . . . whose characteristics are similar to those of a domestic market.” A “harmonized” system of tariffs (TARIC) developed out of these directives, which established a “uniform basis for assessment” in a “[c]ommon system of value-added tax.” Each member state was required to adopt a version of the legislation into its individual legal system. In the U.K., the “common market” system was adopted in 1973 after implementation of the Second Directive.

69 Davis, supra note 57, at 218.
70 Id.
71 Valentin & McClean, supra note 6.
74 TERRA & KAJUS, supra note 72, at 8.
75 Id. at 5.
77 The two primary ways in which the European Commission passes legislation are through directives and regulations. EUROPEAN UNION LAW AFTER MAASTRICHT: A PRACTICAL GUIDE FOR LAWYERS OUTSIDE THE COMMON MARKET 5 (Ralph H. Folsom et al., eds., 1996) [hereinafter MAASTRICHT]; see also art. 249 (189) of the EC Treaty. A directive sets a policy that each member state must then adopt in a manner appropriate for its individual system. MAASTRICHT, supra, at 5. The member states are not always required to take any action in response to the issuance of a directive. Id. “[D]irective[s] are ‘binding as to the result to be achieved’ but ‘leave[] to the national authorities the choice of form and methods.’” Id. (quoting art. 189 of the Treaty of Rome).

Regulations differ from directives in that they are immediately binding on all member states upon their publication in the Official Journal of the European Community (Official Journal or O.J.) and “must be complied with fully by those to whom they are addressed.” EUROPEAN PARLIAMENT FACT SHEETS, EUR. PARLIAMENT (Oct. 16, 2000),
The Seventh VAT Directive was implemented in 1994 upon the recognition that, in regards to works of art, the different systems of the various member states were causing “distortion of competition and deflection of trade . . . .” This directive established “[s]pecial arrangements applicable to . . . works of art.” The Seventh Directive added language to the previous version that lowered the taxable amount on works of art to “a fraction of the amount” of tax applied to all other imported goods. This directive had the effect of raising the import tax on works of art in the U.K. from 2.5 percent to 5 percent. Of course, U.K. art dealers were upset by this increase in import costs. They worried that this tax increase would “undermine [their] competitiveness with the New York market.”

The Commission, however, felt strongly that harmonizing EC ‘artists’ resale rights [would] . . . put an end to various kinds of discrimination and inequality . . . which currently exist across the Community for visual artists and . . . allow them to achieve parity with other categories of creative artists . . . who could expect ongoing copyright royalties.”

“Works of art” were defined in Article 26a, added in the Seventh Directive, and this new article fit within the system of “combined nomenclature” (CN) instituted by a 1987 amendment to the Sixth Directive. This new article defined works of art, in
particular sculptures, as “original sculptures and statuary, in any material, provided that they are executed entirely by the artist.”  

The structure of this system of combined nomenclature allowed for expansion of the tariff classifications at the member state level and regularized the system. This 1987 regulation also “laid down the general rules . . . [of] interpretation” for this harmonized tariff system. The regulation affecting Flavin and Viola (2010 regulation) was adopted as further clarification of the 1987 regulation.

Sellers of goods and services in the United States will only encounter the VAT when “importing goods [or] services into the United States.”


88 Seventh Council Directive, supra note 80, at 24 (Annex 1(a)). The standard classification for works of art in the TARIC system followed the language of the Seventh Directive. These definitions were placed within Chapter 97 under Section XXI of TARIC entitled “Works of Art, Collectors’ Pieces and Antiques.” Council Regulation 2658, supra note 87, at Annex Sec. XXI; see also TARIC Consultation, EUR. COMM’N: TAX’N & CUSTOMS UNION, http://ec.europa.eu/taxation_customs/dds2/taric/measures.jsp?Lang=en&SimDate=20110922&Area=US&Taric=9703000000&LangDescri=en (last modified Mar. 19, 2012). Under this chapter, heading 9703 is the CN code for “[o]riginal sculptures and statuary, in any material.” Id. Neither the Seventh Directive nor TARIC goes any further in describing what might qualify as sculpture under this harmonized system heading. Id.

89 Council Regulation 2658, supra note 87, at 1.

90 Commission Regulation 731, supra note 14, at 2.

91 Id. The Flavin/Viola amendments were not the only ones made by the Commission at that time. See Commission Regulation 732, 2010 O.J. (L 214) 4 (EU). Many other amendments have been made over time.
EU [member states]” from the United States.92 This import tax is generally paid by the buyer of the goods or services, and does not apply to goods with only a de minimis value.93 The tax is “chargeable at the time when [the] goods enter the [member state].”94 The standard VAT rate among EU member states ranges from 15 to 25 percent.95

III. THE INTERSECTION OF ART AND THE LAW

When courts approach the problem of classification of artworks for tax and import duty purposes, deference is generally correctly given to the vicissitudes of the art world.96 Courts, both in the United States and abroad, have customarily declined to act as arbiters of taste.97 What may not have been considered “art” ten, twenty, or fifty years ago might now be recognized as valuable by experts and the art world. There is a continued risk, as evidenced by the 2010 regulation, that vanguard contemporary artworks may still be denied their status as art. Neither the U.S. judiciary nor courts and legislative bodies abroad should permit this unfortunate and shortsighted result. Part III explores the U.K. approach to this problem, both in the context of the Flavin/Viola matter and through earlier EU jurisprudence. As to the domestic approach, the United States has had fewer occasions to address this question, though one case in particular concerned the importation of an abstract sculpture that was initially charged
import tax on the basis of its component material. The U.S. court, just as the U.K. Tribunal did with Flavin and Viola, found the work product to indeed be art. There are still other methods by which courts and legislatures can approach this issue, and those are suggested and discussed in Part IV.

A. Haunch of Venison Partners Ltd. v. H.M. Revenue & Customs

The heart of this inquiry is the dispute over customs bills charged to London’s Haunch of Venison gallery when it imported the contemporary sculptures of Dan Flavin and Bill Viola. Both works were imported in a disassembled state and subject to a tariff rate normally charged to goods and component parts intended for further sale or assembly. In other words, the customs officials assessed the light tubes and video equipment as light tubes and video equipment, not as disassembled artworks packed in boxes. Ironically, they assessed the tariff on the estimated value of the assembled pieces—in their final form as artworks. Thus the customs officials acknowledged the imports were valuable as artwork, but simultaneously denied them the reduced tariff rate.

1. 2006–2008: Trouble with U.K. Customs

The Haunch of Venison gallery appealed the customs bill because Flavin’s and Viola’s sculptures were not assessed under the discounted rate normally reserved for works of art. When the artworks were first imported, customs officials declared that the works were subject to the full VAT (then 17.5 percent). The gallery brought a lawsuit against HM Revenue & Customs (HMRC) protesting this classification before the London VAT and Duties Tribunal in 2008. The gallery sought relief from the tariff assessment by arguing that the artworks—even in their disassembled state—qualified for the discounted rate.

98 See Brancusi, 54 Treas. Dec. at 428-29; see also infra Part III.B.
99 See Brancusi, 54 Treas. Dec. at 431; see also infra Part III.B.
100 Haunch of Venison Partners Ltd., 2008 WL 5326820 at [18].
102 See sources cited supra note 101.
103 Haunch of Venison Partners Ltd., 2008 WL 5326820 at [18].
104 Tarsis, supra note 101.
105 See generally Haunch of Venison Partners Ltd., 2008 WL 5326820.
reserved for artworks.106 The trial lasted four days, during which the Tribunal visited the Tate galleries to view similar Flavin and Viola works.107 The Tribunal also heard testimony from “[s]everal high profile witnesses” as to the correctness of the customs officials’ classifications.108 HMRC’s central concern was that treating imported goods that do not appear to be traditional artworks as art would open the door to “any importer . . . declar[ing] any goods to be works of art and thereby circumvent[ing] the positive rates of duty.”109 HMRC argued that the particular components in this case should be considered not as unassembled artworks but instead according to their “objective characteristics,” 110 namely as light bulbs and DVD players.111 HMRC also argued that sculptures could not be only two dimensional.112 This related particularly to the Viola works,

projection[s] emanating from the screen which is itself a flat object and [about which HMRC contended] . . . it is simply incorrect as a matter of fact to consider the mechanism by which that image is realized as being part of a sculpture even if that mechanism does have a three dimensional form.113

The Tribunal dismissed both of these concerns. These pieces qualified as sculpture by virtue of “all the components [having been chosen] deliberately and as part of the artistic process with a view to achieving [the] artistic intention with the greatest effect.” 114 The Tribunal did not expressly require engagement with the third dimension. It found instead that these components included the structure by which the projectors and screens would be hung, the materials and equipment selected for the projectors and screens, and the specific spatial arrangement of these elements for the actual installation.115 The combination of these elements satisfied the Tribunal’s definition of sculpture.116

106 Id. at [4].
107 Valentin, Not Art, supra note 9.
108 Id.
109 Id.
110 Haunch of Venison Partners Ltd., 2008 WL 5326820, at [39].
111 Id. at [36], [40] (citing Case C-35/93, Develop Dr Eisbein GmbH & Co. v. Hauptzollamt Stuttgart-West, 1994 E.C.R. I-2655).
112 Id.
113 Id. at [35].
114 Id.
115 Id. at [48].
116 Id. at [49]-[51].
The Tribunal also dismissed HMRC’s more central concern—“that importers might declare just anything as works of art” to evade duty rates. The Tribunal declared it absurd to classify any of these works[, in their unassembled form,] as components ignoring the fact that the components together make a work of art. . . . It stretches the objective characteristics principle too far to say that a work of art is no longer a work of art if it is dismantled for transportation . . . .

The Tribunal also noted that “where there is doubt about a classification . . ., preference should be given to one of the Chapter 97 headings over those of any other Chapter.” Having negated both of HMRC’s main arguments, the Tribunal concluded that these works should be classified as sculptures and are thereby subject to the lesser VAT rate. Appeals were allowed by the Tribunal, but as of this writing HMRC has not appealed.

The Tribunal relied upon Develop Dr Eisbein GmbH & Co. v. Hauptzollamt Stuttgart-West, which addressed tariff classifications for articles imported in an unassembled or disassembled state. The parts at issue in Eisbein GmbH were photocopier parts and accessories. The classifications, although made by German customs officials, ultimately utilized the same EU harmonized tariff system that the U.K. customs officials applied to Flavin and Viola. Imports of fully-assembled apparatuses into Germany owe an additional antidumping duty, and this duty was imposed in Eisbein GmbH. The importer appealed, arguing that the parts were not fully-assembled photocopiers and thus not subject to the duty. The importer relied on the Explanatory Notes to the antidumping rule, which included simply-assembled articles (i.e., apparatuses) in the “fully assembled” category. These

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117 Id. at [50].
118 Id. at [49]-[51].
119 Id. at [44] (discussing Case 155/84, Onnasch v. Hauptzollamt Berlin-Packhof, 1987 E.C.R. 1449). For a discussion of the various classification “Chapters,” see supra notes 87-88 and accompanying text; see also infra note 149.
120 Id. at [51]. Such a classification would also exempt the works from a separate customs duty of 3.7 percent, which was charged to the gallery. Valentin, European Definition, supra note 16.
122 Id.
123 Id. at [1].
124 Id. at [4] (discussing the antidumping duty under Regulation 2640/86/EEC, 1986 O.J. (L 239) 5).
125 Id. at [6].
126 Id.
were described as “articles the components of which are to be assembled” using only simple instructions. The importer argued that the components of a photocopier require highly specialized staff for assembly, and that therefore assembly cannot be accomplished with simple instructions. Thus, the photocopiers were neither “unassembled” requiring simple assembly nor “fully assembled,” the antidumping rule did not apply, and the parts should be treated solely as components. Customs officials argued that the requirement of highly specialized staff did not take these articles out of the “simple assembly” category. They argued that this only occurs when “changes to . . . the part in question [would be required] in the course of the production process.”

The court disagreed with the importer, asserting instead that “highly qualified specialized staff” does not mean the assembly was not “simple,” and further, that neither “the assembly technique [nor] the complexity of the assembly method” should be taken into account when classifying components for customs purposes. The court defined simple assembly in the negative: “parts [that] have to undergo major processing before assembly . . . [do] not have the relevant essential character” of the final product. The inverse of that argument is that parts that do not have to undergo major processing do “have the relevant essential character of the final product.”

Flavin’s and Viola’s installation components may have technical and specific assembly instructions, but they do not require major processing before assembly, as raw materials might. Thus, these component light bulbs, projectors, and screens can be understood to possess the “relevant essential character” necessary for classification under Eisbein GmbH as their final forms—sculptures and works of art. This distinction implies that, unless changes to the forms of Flavin’s and Viola’s installation components needed to take place, they should be classified as the full apparatus when imported. The rule in Eisbein GmbH makes this even plainer: “[F]or tariff purposes an article presented unassembled or disassembled must be

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127 Id. (internal quotation marks omitted).
128 Id.
129 Id. at [6]-[7].
130 Id. at [8].
131 Id.
132 Id. at [17]-[23].
133 Id. at [19].
134 Id. at [12].
135 Id.
regarded as a complete article. No reference is made to the assembly technique which must be applied in order to produce the finished product.”\footnote{Valentin, Not Art, supra note 9. This was discovered through a Freedom of Information request made by Pierre Valentin, the attorney representing the gallery in the 2008 Tribunal matter. \textit{Id}.} Simple assembly or major processing requirements aside, if disassembled products “must be regarded as a complete article,”\footnote{\textit{Id}.} it is clear that the Tribunal relied on the holding in \textit{Eisbein GmbH} in making its decision regarding Flavin’s and Viola’s works.

2. 2008–Today: The Reaction of the European Commission

Within weeks of the Tribunal decision, “the issue [of the Flavin and Viola imports] was on the agenda of the EC Customs Code Committee . . . .”\footnote{\textit{Id}.} The committee knew that two member states (the U.K. and Holland) “had held that video installations should be classified as sculptures[,]” while other member states “expressed the view that components of video installations should be taxed individually (e.g. as video projectors).”\footnote{\textit{Id}.} Within one year, and “without apparent further consideration or consultation, the committee decided that a draft regulation [would] be prepared for a future meeting—[one that would] overturn the UK and Dutch National Court decisions.”\footnote{\textit{Id}; Commission Regulation 731, supra note 14, at 2.}

This proposal was before the Customs Code Committee by June 2010;\footnote{\textit{Id}.} acting under the 1987 regulation it “was adopted at the [August] meeting and supported by the UK.”\footnote{\textit{Id}.} The new regulation’s sole concern was the classification of these specific artworks by Flavin and Viola. Although the 1987 regulation allows for changes to be made to the harmonized system that relate to “changes in requirements relating to statistics or commercial policy,”\footnote{Council Regulation 2658, supra note 87, at 4 (art. 9(b)).} there are no claims or references made in the text of the 2010 regulation to any such changes in “statistics or commercial policy”\footnote{\textit{Id}.} driving this amendment. As a regulation, this change to the tariff classification system CN was effective immediately upon its
publication in the Official Journal, which made it binding on all member states.\footnote{Commission Regulation 731, \textit{supra} note 14, at 2. The regulation actually provided that the regulation was “to enter into force on the 20th day following its publication in the Official Journal.” \textit{Id.} (art. 3) (emphasis omitted). With the date of publication at August 14, 2010, the regulation would be effective as of September 3, 2010. Nevertheless, those familiar with the matter would have no trouble making out to what the EC was referring. \textit{Id.} at 3.}

The artworks at the center of the 2010 regulation were described objectively, without any reference to the artists’ names or the names of the works.\footnote{\textit{Id.}} Under the heading “Description of the goods,” Bill Viola’s video work was listed as:

A video-sound installation consisting essentially of the following components:

- 10 video reproducing apparatus of the digital versatile disc (DVD) type,
- 10 projectors using matrix liquid crystal display (LCD) technology, of a kind also capable of displaying digital information generated by an automatic data-processing machine,
- 10 single self-powered loudspeakers, mounted in their enclosures, and
- 20 digital versatile discs (DVDs) containing recorded works of “modern art” in the form of images accompanied by sound.

The appearance of the video reproducing apparatus, the projectors and the loudspeakers has been modified by an artist with a view to appear as a work of “modern art” without altering their function.\footnote{\textit{Id.}}

Dan Flavin’s sculpture was described as:

A so-called “light installation” consisting of six circular fluorescent lighting tubes and six lighting fittings of plastics.

It has been designed by an artist and operates in accordance with instructions provided by the artist. It is intended to be displayed in a gallery, fixed to the wall.

The fittings are separate from each other and are intended to be mounted vertically.

The tubes are to be placed into the fittings, providing two alternating shades of white.\footnote{\textit{Id.}}

Each of these two descriptions was assigned a classification code: Viola’s work was assigned to TARIC Chapter 85 (Electrical Machinery and Equipment) and Flavin’s to
Chapter 94 (Miscellaneous Manufactured Articles). The reasons given for the classifications range from the presumptive to the “absurd.” For Flavin’s work, the Commission claimed that “[c]lassification under [Chapter 97] as a sculpture is excluded, as it is not the installation that constitutes a ‘work of art’ but the result of the operations (the light effect) carried out by it.” The Commission asserted that Viola’s “video-sound installation is neither composite goods, as it rather consists of individual components, nor goods put up in sets for retail sale . . . . Consequently, the components of [both] installation[s] are to be classified separately.” The thrust of the Commission’s reasoning can be found in the following section of the regulation:

Classification under [Chapter 97] as a sculpture is excluded, as none of the individual components or the whole installation, when assembled, can be considered as a sculpture. The components have been slightly modified by the artists, but these modifications do not alter their preliminary function of goods of Section XVI. It is the content recorded on the DVD which, together with the components of the installation, provides for the “modern art.”

The concern here is whether these works are classifiable as “sculpture.” Chapter 97 of TARIC only specifies that a sculpture be of “any material.” Nothing in that chapter attempts to define or give features to any of the categories of art mentioned (sculpture is not the only category). The Tribunal judges in 2008 had no trouble recognizing these works

149 Chapter 85 under Section XVI of TARIC is entitled “Electrical Machinery and Equipment and Parts Therof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles.” Council Regulation 2658, supra note 87, at Annex Sec. XVI; see also TARIC Consultation, EUR. COMM’N: TAX’N & CUSTOMS UNION, http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en&Taric=8521900000&Area=US&Expand=true&SimDate=20110923#8521900000 (last visited Mar. 23, 2012). Viola’s work was classified under codes 8521 90 00, 8528 69 10, 8518 21 00, and 8523 40 51.

Chapter 94 under Section XX of TARIC is entitled “Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Nameplates and the Like; Prefabricated Buildings.” Council Regulation 2658, supra note 87, at Annex Sec. XX; see also TARIC Consultation, EUR. COMM’N: TAX’N & CUSTOMS UNION, http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en&Taric=9405&Area=US&Expand=true&SimDate=20110923#9405000000 (last visited Mar. 23, 2012). Flavin’s work was classified under code 9405 10 28.


151 Commission Regulation 731, supra note 14, at 3.

152 Id.

153 Id. (emphasis added).

154 Council Regulation 2658, supra note 87, at Annex sec. XXI.

155 Id.
in their assembled states as sculptures and artworks.\footnote{156 Haunch of Venison Partners Ltd. v. Revenue & Customs Comm’rs, [2008] UKVAT (Customs) C-00266, 2008 WL 5326820, at [47]-[49] (Dec. 11, 2008 VAT & Duties Tribunal (London)).} The Tribunal also found it a “stretch” to refuse to recognize the components as the equivalent of their finished, assembled form.\footnote{Id. at [51].} The dictionary defines sculpture as “the product of the sculptor’s art,”\footnote{Sculpture Definition, \textsc{Merriam-Webster.com}, http://www.merriam-webster.com/dictionary/sculpture (last visited Mar. 16, 2011).} as well as “a three dimensional work of art.”\footnote{Sculpture Definition, \textsc{Oxford Eng. Dictionary Online}, http://oxforddictionaries.com/definition/sculpture?q=sculpture (last visited Mar. 23, 2012).} While neither definition clarifies the matter, the judicial system has traditionally relied on the art maker and the art community to affirm a work as art.\footnote{See infra notes 194-200 and accompanying text.} The members of the Commission, however, applied some other analysis to this same question, though the regulation does not make clear the principles they based their decision upon.\footnote{Commission Regulation 731, supra note 14, at 3.}

The Commission’s reasoning disregards the U.K. VAT Tribunal’s 2008 decision. Since the component parts of Flavin’s and Viola’s installations are both presented disassembled, the Commission holds, they must be classified by their individual components.\footnote{Id. at 3.} But the Commission also declares that, even assembled, these works are not art.\footnote{Id.} The Commission believes displaying the images contained on the Viola DVDs is the final step necessary for his work to become sculpture.\footnote{Id.} It reasons similarly with Flavin’s work, claiming that the addition of a “light effect” to the arrangement of light tubes creates the art.\footnote{Id.} The Commission distinguishes between “art effects” and assembled, non-art components, which it finds necessary but not sufficient to constitute a finished work. If this distinction holds, the “art effect” of, for example, Flavin’s work could never be conveyed: it is a “light effect,” something that could not be shipped or taxed because it is not a material. Even more troubling, the Commission does not follow its own rule when it assesses the nondiscounted VAT rate for the supposed non-art components; it assesses VAT on the value of the finished artwork, which is much higher than the value of industrial
light bulbs and DVD players combined. The Commission is willing to use the value of the art works as a basis for the tax, but it refuses to grant the components of unassembled works the discounted status granted to art.

Non-art components are necessary components of certain artworks. “Art effects” require their non-art components, and the Commission acknowledges this critical interplay, though only nominally. These artists expressly desired the “light effect” and the DVD images to be produced with these screens and light tubes arranged in a certain way, and the Commission also acknowledges this intention. And while true that these works rely on certain non-material, non-art components, under the Commission’s standard, it is impossible to import any kind of artwork that employs electricity in its final form under the discounted VAT rate for artworks. This standard is too high. If a court accepted the Commission’s standard, any work that uses infrastructure upon its completion—pressurized water for a fountain, electrical plugs for a neon sculpture, wind for chimes—may not be classified as art, but rather a composition of non-art components. A work would only become art in its intended context or ultimate form—when the play button is pressed or the electrical current is live. This is akin to legislating that artworks that are intended for a particular context are “not art” until they are actually placed in that context. Under this standard, a fully assembled Flavin work would cease to be an artwork once the gallery closed for the night and the janitor turned off the lights. This standard thus requires that an artwork be continually connected to every element of its context in order to remain art.

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166 Valentin, Not Art, supra note 9.
167 Id.
168 Commission Regulation 731, supra note 14, at 3.
169 Id.
170 Pierre Valentin asked a similar question in a series of opinion pieces published by The Art Newspaper. See, e.g., Valentin, European Definition, supra note 16.
171 Interestingly, Duchamp’s Fountain was never intended to be connected to a plumbing source. His intention was to keep it freestanding and unconnected to any piece of infrastructure, but for its platform. William Camfield, Marcel Duchamp’s Fountain: Its History and Aesthetics in the Context of 1917, in MARCEL DUCHAMP: ARTIST OF THE CENTURY 78 (Rudolf E. Kuenzli and Francis M. Naumann, eds., 4th prtg. 1996). Under the Commission’s ruling, there would be no “art effects” of Duchamp’s piece because it is free of infrastructure and context; thus it would not be ruled as a protected sculptural artwork.
More significantly, this standard separates the artist’s work product from the art itself. The Commission asserts that the art is found when the artist’s work product is added to a particular infrastructure or context, but of course that final element is generally outside of the artist’s control. Creating the art is not the accomplishment of the gallery owner who turns on the lights! The problem is that this standard creates no account in the law for what “art” is at all. Recall the definition of sculpture under the TARIC classification—“original sculptures and statuary, in any material, provided that they are executed entirely by the artist . . .”172 The Commission’s standard, which places the work done by the context and infrastructure ahead of the work done by the artist, is clearly operating outside of the harmonized system.

B. U.S. Analogues in Customs Duties

The United States does not have a consumption tax or VAT system, but there are customs duties imposed on imports.173 By statute, art works are exempt from these customs duties.174 Courts will occasionally need to determine if an import is a work of art in order to decide upon the proper customs duty.175 There are a handful of cases in the United States that address relevant import duties, but they were decided under an earlier iteration of the customs code. This historical precedent is still instructive, however, when evaluating the recent Commission regulation.

One of the most famous of these cases involved a simple sculpture cast from bronze that the customs officials had trouble classifying as a “sculpture.”176 Interestingly, this rather "sensational lawsuit . . . captured the attention of American public opinion for two years."177 This 1928 U.S. Customs Court decision concerning Constantin Brancusi’s Bird in Space sculpture is the U.S. case that most closely parallels the Flavin and Viola matter in both the facts and the court’s reasoning.178

175 Id.
178 Brancusi, 54 Treas. Dec. at 428. In the case, the sculpture is referred to as Bird in Flight. Id.
Brancusi’s sculpture was subject to an import duty upon its entry into the United States because the sculpture did not exactly resemble a “bird.”\textsuperscript{179} In the United States at the time, sculptures were exempt from import duties as “zero-rated works of art.”\textsuperscript{180} Customs, refusing to classify the sculpture as such, subjected the “bird” to a 40 percent import duty, the rate generally applied to manufactures of metal.\textsuperscript{181} Photographer Edward Steichen had purchased the sculpture; he paid the duty and then went to court to protest the determination.\textsuperscript{182} The court eventually agreed with Steichen, and his $240 was returned.\textsuperscript{183} The Customs Court acknowledged that under the Tariff Act of 1922 artworks were entitled to duty-free entry, as opposed to “manufacture[s] of metal” which would be subject to a tariff of “40 per cent ad valorem.”\textsuperscript{184} The court wrote into its opinion the entire list of materials and processes included under the Tariff Act’s “art and sculpture” heading.\textsuperscript{185} While the Tariff Act does not make this list explicitly exclusive, all of the “traditional” materials of sculpture are included, and the statute did not indicate that any “non-traditional” artwork or materials should be read into the list.\textsuperscript{186} Even while the court conceded that “the exercise of rather a vivid imagination” is required to see the Brancusi sculpture as even resembling a bird,\textsuperscript{187} it held that the sculpture, crafted from traditional materials, warranted the discounted duty under the Tariff Act.\textsuperscript{188}

\textsuperscript{179} Id. at 429.
\textsuperscript{180} Kennedy, \textit{supra} note 14.
\textsuperscript{181} Id.
\textsuperscript{182} Id.
\textsuperscript{184} Brancusi, 54 Treas. Dec. at 428. “Ad valorem” taxes are taxes “based on the assessed value of [the] real estate or personal property” at issue. \textit{Ad Valorem Tax, INVESTOPEDIA}, http://www.investopedia.com/terms/a/advaloremtax.asp\#axzz1rCwgDuPW (last visited Apr. 5, 2012). A familiar example of an ad valorem tax is municipal property tax.
\textsuperscript{185} Id. at 428-29. Paragraph 1704 of the Tariff Act of 1922 specified that “sculpture” was to be understood as:

professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only . . . .

\textsuperscript{186} Id. at 428.
\textsuperscript{187} Id.
\textsuperscript{188} Id. at 431.
The court applied a three-part test: (1) was this the work of a professional, (2) was this an original work, and (3) was this an article of utility?\footnote{189} Despite contradictory testimony, the court answered the first two questions affirmatively: “There is no question in the mind of the court but that the man who produced the [sculpture] is a professional sculptor, . . . [and w]e also find it is an original production.”\footnote{190} The court would need to answer the third question in the negative for the work to qualify as an artwork under the Act.\footnote{191} Interestingly, the court addressed this question somewhat inversely. Instead of saying whether this piece was an article of utility, the court set out to determine whether it was a “work of art.”\footnote{192} The court acknowledged a strong precedent that would suggest this work be denied this categorization.\footnote{193}

Nevertheless, the court favored a more contemporary approach.\footnote{194} In recognizing the “so-called new school of art” the court accepted an art movement “whose exponents attempt to portray abstract ideas rather than to imitate natural objects.”\footnote{195} While the majority stated that it did not have to agree or be “in sympathy with these newer ideas[,]” the court held that it must recognize the change.\footnote{196} The court stated that “the fact of [the new art movements’] existence and their influence upon the art world as recognized by the courts must be considered.”\footnote{197} The Brancusi object was “beautiful and symmetrical in outline, and while some difficulty might be encountered in associating it with a bird, it is nevertheless pleasing to look at and highly ornamental . . . .”\footnote{198} Thus, the court recognized the metal production as a sculpture and a piece of art, and granted it free entry under the Tariff Act.\footnote{199} The court relied on the principle of “objective acceptance,” which subordinates conflicting subjective responses of the court to expert testimonials. This principle recognizes the shifting trends of the art world, and should have been employed by the Commission when assessing Flavin’s and Viola’s works, though this rubric likely needs additional structure.
At the very least, the Commission should have explained why it did not analyze the works under this “objective acceptance” principle. In Part IV of this note, other rubrics will be discussed that offer more structure but still maintain this objective character.200

Two other U.S. Customs Court cases (one that predated Brancusi and another that followed four decades after) addressed questions that relate to the parts versus wholes, components versus finished products issues. In one case, the intention to use the pieces of the work as a unit determined the imports being considered a whole.201 In the other, a marble “sculpture,” which was only decorative and failed to rise to the level of fine art, was found not to be an artwork by the court.202

In Miniature Fashions, Inc. v. United States, importers appealed a decision classifying patterned cotton shirts and shorts imported from Japan as separates.203 This classification subjected the clothing to a rate of 25 percent ad valorem under the Tariff Act of 1930.204 Plaintiffs in the suit contended that the sets—designed, manufactured, and sold together as “cabana sets”—were instead “entireties for tariff purposes.”205 They argued that these “entireties” should be assessed under the “Other” category under the same section of the Tariff Act, which covered articles of clothing manufactured “wholly or in part . . . of cotton, and not specially provided for [elsewhere in the Act].”206 Articles falling under this “Other” category were only subject to a rate of 20 percent ad valorem.207 Witnesses for the plaintiffs testified that the sets were “inexpensive . . . [and] have very little . . . value when separated.”208 The Customs Court found the articles to be separates because the shirts and shorts would remain functionally the same even upon separation: “[A]lthough these cabana sets were designed . . . for sale together, . . . the functions of the several parts of the set were no different from what they would otherwise have been had the sets not been so coordinated. . . . [T]he shirt continued to be a shirt and the shorts remained shorts.”209

200 See infra Part IV.
203 Miniature Fashions, 55 Cust. Ct. at 155.
204 Id.
205 Id. (emphasis added).
206 Id.
207 Id.
208 Id.
209 Id. at 156.
The importers’ appeal focused on proving that trends in fashion, with an emphasis on dual-purpose apparel manufacturing, were determinative of whether these pieces were “entireties” and not separates. The court admitted “that [while] a changing popular attitude played a role in the conclusions reached in [cases like Brancusi v. United States], we do not believe that [those] decisions actually rested upon this factor.” The court declared that “a designer’s conception of ‘fashion’ or ‘eye appeal’” is not sufficient to overcome previous policy of the court:

If what is imported as a unit is actually . . . two or more individual entities which, even though imported joined or assembled together, nevertheless, retain their individual identities and are not subordinated to the identity of the combination, duties will be imposed upon the individual entities in the combination as though they had been imported separately. Conversely, if there are imported in one importation separate entities, which by their nature are obviously intended to be used as a unit, or to be joined together by mere assembly, and in such use or joining the individual identities of the separate entities are subordinated to the identity of the combined entity, duty will be imposed upon the entity they represent.

Therefore, the question of subordinated identity was the determining factor for the Customs Court, and applying that concept to Flavin and Viola is instructive. The Commission argues that the imposed VAT rate should apply to the functional components of Flavin’s and Viola’s works. But, the Commission also concedes that the works take on a separate, unified identity when assembled and “used as a unit[,]” in the words of the Miniature Fashions court. This qualified concession as to the “unified identity” of the Flavin and Viola works is inconsistent with the Commission’s claim that the value on which tax should be calculated is the value of the unit as an artwork rather than the value of the individual components.

Closer to the realm of sculpture, the question of whether carved marble objects were dutiable as “manufactures of marble” valued on their component material or as works of art arose in United States v. Olivotti. Valued on their component material, the marble boxes and plinths at issue would have

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210 Id. at 157.
211 Id. at 158.
212 Id. at 160 (emphasis added) (quoting Donalds Ltd. v. United States, 32 Cust. Ct. 310 (1954)).
213 Id.
214 Commission Regulation 731, supra note 14, at 3.
215 See Tarsis, supra note 101.
been subject to a 45 percent ad valorem duty the Tariff Act of 1913; but, if classified as works of art under a different paragraph the applicable duty rate would have been 15 percent ad valorem.217 The government appealed the decision of the Board of General Appraisers, which found the marble works to fall within the 15 percent rate as works of art.218 The board had reasoned that since Greek temples were art by virtue of simply being sculpture, these pieces must be art as well.219 The Court of Customs Appeals was not as easily satisfied, reasoning that one of the pieces being “the work of a sculptor[,] . . . fashioned from solid marble[,]” and “artistic and beautiful” was insufficient “to constitute a sculpture.”220 The court in Olivotti was ultimately unwilling to expand the reach of Paragraph 376 to include the decorative and undeniably sculptural, even beautiful, qualities of the marble pieces in question, holding that neither the marble font nor the marble seats were sculptures or works of fine art dutiable at the lower rate.221 “That everything artistic and beautiful can not [sic] be classed as fine art was well established in [a Supreme Court decision],” which held that concededly beautiful paintings on glass windows “were representative of the decorative and industrial rather than of the fine arts.”222

In Olivotti, the court addressed decorative elements that, when added to functional objects (or precious stone), did not rise to the level of artworks. This is distinguishable from Flavin’s and Viola’s use of nondecorative components that themselves comprise an artwork. Olivotti holds that the decorative elements of a finished commercial product may not elevate it to the classification of “sculpture” or “artwork.” But, the European Commission correctly understands that Flavin’s light tubes and Viola’s DVD players were not decorative elements of the installations. Haunch of Venison did not argue that decorative elements made these sculptures art; instead, the gallery argued it was the artists’ intentions, along with their

217 Id; see also Paragraphs 98 (“Manufactures of marble, etc.”) and 376 (“Paintings, drawings, etc.”) of the Tariff Act of 1913, 38 Stat. 114, 123, 151 (1913), ch. 16, paras. 98, 376.
218 Olivotti & Co., 7 Ct. Cust. App. at 47.
219 Id.
220 Id. at 48. At this time the court was still hewing closely to the conception of sculpture being mainly representative of “natural objects, chiefly the human form.” Id. Twelve years later in Brancusi, the court recognized this traditional understanding but gently put it to the side in light of the changing tides of contemporary art. See supra notes 176-98 and accompanying text.
222 Id. (citing United States v. Perry, 146 U.S. 71, 74 (1892)).
reception by the art world, that made the works art. Thus *Olivotti* is not on point in this matter. In any event, *Brancusi* removes any lingering doubts that even basic materials can be deserving of tax discounts offered to works of art by virtue of their artistic manipulation by artists into artworks.

**IV. CRITIQUES AND SUGGESTIONS**

The “tension between the law and the evolution of ideas in modern or avant garde art” can lead to the protectionist tendencies seen in the U.K. customs officials’ worries about retail imports classified under false pretenses. The law is insistent upon “taxonomiz[ing and classifying] artistic creations,” while the avant-garde is making valiant efforts to be “whatever [one] can get away with.” On a fundamental level, this tension might always exist because “law is about precedent whereas art is about the evolution of ideas.” The law cannot be expected to accommodate such a broad (and shifting) definition of art, but, significantly, “[a]rt is not apart from the law.” Often with conceptual art, “extrinsic circumstances” and context must be taken into account to properly classify the works. If a work is accepted within the context of the “art world,” that is sometimes the full extent to which it is validated as art. The law’s inherent structure is at odds particularly with a school of art that requires a certain amount of context in its presentation. The troubles foreseen by U.K. customs officials—an open door for importers to call any shipped product “art”—is rooted here. For some of the more conceptual artworks, testimony as to their legitimacy will grow in necessity and importance. The alleged or potential burden of such a requirement, however, is not a justification for blanket legislation that makes even legitimate imports impossible.

223 Haunch of Venison Partners Ltd. v. Revenue & Customs Comm’rs, [2008] UKVAT (Customs) C-00266, 2008 WL 5326820 (Dec. 11, 2008 VAT & Duties Tribunal (London)).
226 *Id.*
227 *Farley*, *supra* note 19, at 807.
228 *Cronin*, *supra* note 225, at 213.
229 *Farley*, *supra* note 19, at 808.
230 *Cronin*, *supra* note 225, at 236.
231 See generally Arthur C. Danto, *The Artworld*, 61 J. PHIL. 571 (1964); see also *Farley*, *supra* note 19, at 844 (discussing Danto and “institutionalism”).
The Visual Artists Rights Act (VARA), adopted by Congress in 1990 to broaden general copyright protections to include artists producing physical “work[s] of visual art,” attempts to resolve some of the art versus law dispute by establishing criteria which obviate subjective classification. While VARA is not without criticism, it makes inroads to recognizing the “moral rights” of artists in a way that the United States has not previously done. VARA gives credence to both the claims of the artists themselves (in declaring a visual work “art”) and the claims of the art world and its specialists (in recognizing or lauding a visual work as “art”). The foreign nations that are signatories to the Berne Convention accept a similar convention in the “droit morale” protections offered to artists in those jurisdictions. The copyright protections under VARA—echoes of droit morale—bridge art and law, and may offer an effective legal rubric for the assessment of art for tax and other purposes. The Tribunal that heard the 2008 Haunch of Venison lawsuit has already employed this standard: it took testimony from experts in the art world and made sure to ascertain that Flavin and Viola were indeed bona fide artists—that they had “recognized stature.” This part will further discuss these and other possible “bridges” between art and law.

A. Problems for Conceptual Art

Contemporary, conceptual art has a difficult status in society and in the law. Part of the problem is that “the ‘plain and ordinary’ meanings of words describing modern art” cannot keep pace with the developments within these art styles and types. The law has equal difficulty determining how to treat these types of developing works. As discussed below, VARA offers protection of certain artists’ rights for works of a “recognized stature.” Some scholars read this to mean that VARA only protects “the most revered work of the Old Masters.” Yet others see the low bar on creativity in the

232 17 U.S.C. § 106A(a) (2006); see also Cronin, supra note 225, at 209.
Copyright standards as allowing for artwork with only a minimal level of original, authored expression to garner copyright protections.238 Charles Cronin, in a 2009 article concerning VARA and conceptual artworks made with living materials, asserts that in order to classify these conceptual works as art, “extrinsic circumstances [are relied upon] to a much greater extent than . . . works in traditional genres.”239 He argues that the nature of conceptual works requires a contextual approach: the works cannot be interpreted without these extrinsic circumstances. A Monet would easily be recognized, even if “stripped of its sumptuous frame[,]” but Jeff Koons’s balloon figures or Duchamp’s urinal would be seen as having little or no aesthetic appeal if they were encountered outside of their “frame” or “art” context.240 For Cronin, the reliance on extrinsic circumstances and context means this avant-garde art garners less protection from VARA. Cronin’s argument is limited, however, because these more conceptual works are intentionally moving away from the traditional confines of gallery walls and museum spaces.241 In fact, “[c]ertain current art practice is about breaking down the doors of art’s exalted cloister and exploding the definition of art, especially definitions that envision a narrow ‘high’ art.”242 This artistic practice should be protected even if it presents a challenge to the current copyright scheme.

Cronin also argues that conceptual works garner less copyright protection because they are primarily concepts or ideas. It is universally understood that ideas are not copyrightable, yet this overlooks the material components of these works. Artists over the last century have been stretching the form of artworks but have not ceased creative expression through their chosen medium. Conceptual and contemporary artists have utilized customarily functional materials to access artistic expression that the more removed and rarified “traditional” art materials sometimes cannot. Conceptual artists present finished works that

238 See infra notes 254-53 and the accompanying text.
239 Cronin, supra note 225, at 236.
240 Id. at 235-36. What Cronin considers a demerit toward the classification of the artwork Arthur Danto argues is a baseline required for the interpretation of art objects. Danto and other “institutionalists” would not distinguish between Monet and Duchamp; for them, all art objects require the context of the “art world” in order to be seen as art. See generally Danto, supra note 231; see also Farley, supra note 19, at 844.
241 For a discussion of intentional changes in and departures from the art-world ethos, see supra Part I.A.
242 Farley, supra note 19, at 814.
are products of creative expression, but Cronin argues that artists should not be allowed to “elevate[] the status of these [non-art] materials to that of art by addressing them as such . . . .”\textsuperscript{243} Cronin asserts that works employing materials that have not been in use “[s]ince time immemorial” do not rise to the level of art just because an artist has done something creative with them.\textsuperscript{244} However, this assertion is simply untenable. Nowhere in the copyright-protection statutes exists such a requirement that art materials satisfy some preapproved list of acceptable and traditional materials. Cronin offers two pointed criticisms of avant-garde art, both of which focus on contextual and material components, but he leaves out artistic intention and how the art world receives the work. These conceptual works should not fail to garner protection simply because they are focused on the idea, and not the materials employed in their execution.

\section*{B. Moral Rights, Foreign and Domestic}

International copyright protections were established in the Berne Convention for the Protection of Literary and Artistic Works (Berne Convention). This doctrine is particularly focused on the “[r]ights of [a]ttribution and [i]ntegrity.”\textsuperscript{245} Berne Convention rights “are commonly called ‘moral rights’ because they ‘are a constellation of rights that ensure an ongoing relationship between the author and the creative work outside [of] economic issues.’”\textsuperscript{246} For instance, the right of integrity “allow[s] an artist to prevent changes to her work that would affect her honor or reputation negatively.”\textsuperscript{247} This right, granted to artists, serves to protect their finished work product from

\textsuperscript{243} Cronin, supra note 225, at 252.
\textsuperscript{244} Id. at 243.
\textsuperscript{246} Davis, supra note 57, at 219-20 (quoting Justin Hughes, American Moral Rights and Fixing the Dastar “Gap,” 2007 UTAH L. REV. 659, 660 (2007)).
\textsuperscript{247} Id. at 220 (quoting H.R. Rep. No. 101-514, at 6).
being changed into something else (e.g., a collection of non-art components). Though a layperson might try to destroy an artist’s work by denigrating or taxing it, this kind of clumsy effort might indeed enhance the prestige of the artist. Still, the honor of artists as artists lives through their works; the act of denying that their work is art may play well in the press, but it indeed negatively affects their honor.

European copyright laws appear “better adapted to address the interests of fine artists because they protect not only the finished work, but also the artist’s control over the creative process and ultimately her persona and reputation.”

It is ironic, then, that EU copyright better respects the persona and reputation of the artist while the EU VAT system, which recognizes both the existence and cultural importance of fine artwork, does not. These two systems should ideally be working in concert; interpretations under one (i.e., TARIC) should respect and heed the protections of the other (i.e., the Berne Convention). In passing the 2010 regulation, the Commission seems to be doing anything but that. Considering the increasing use of “atypical” materials in contemporary artworks, the implications of the 2010 regulation become all the more alarming. The next time a customs official in the U.K. is confronted with a box of bricks or cords of wood imported by a gallery or museum and listed as an artwork, it is very likely that they will be subject to the import VAT appropriate for their raw industrial components.

In the United States, VARA extended certain copyright protections to “author[s] of work[s] of visual art.” Some of the rights granted through VARA were “[r]ights of attribution and integrity.” These rights match the Berne Convention system, but standard U.S. copyright requirements must first be met before the VARA rights are even reached. The basic tenets of copyright protection under the Copyright Act require that a work be an original, authored expression in a fixed and

248 Sapolich, supra note 47, at 455.
249 For a discussion of the increasingly common use of nontraditional materials in artworks, see supra notes 58-69.
251 Id.
252 Kelley v. Chi. Park Dist., 635 F.3d 290, 292 (7th Cir. 2011), cert. denied 132 S. Ct. 380 (2011). The court in Kelley called these basic copyright requirements “foundational.” Id.
tangible form. In U.S. copyright law, “the ‘requisite level of creativity is extremely low; even a slight amount will suffice.’” Courts find “creativity is not a high bar to copyright[, and] . . . a ‘work of art’ exists when ‘by the most generous standard [it] may arguably be said to evince creativity.’” This implies that moral rights of conceptual artists could be given all the more protection: if only a modicum of creativity is required, many alleged artworks will be accepted as such, and many alleged artists will have their moral rights protected.

Though Flavin’s and Viola’s sculptures are only “minimally differentiated from [their] non-art materials,” these artists have contributed more than a little creativity in detailing how to construct the installations. So long as this minimal level is met, it would seem U.S. copyright protection could be asserted. How is it, then, that the U.S. copyright provisions can be seen as more assertive of an artist’s moral rights than the European system and its droit morale protections? This demonstrates that something is amiss in the 2010 regulation.

A copyright can be obtained with a “low standard of originality.” This “is intended to minimize the possibility that judges would interject their own ideas of what is and is not art.” Setting the creativity bar low keeps judges from having to make subjective determinations, thus “ensur[ing] that judges remain objective and neutral.” Unpopular or controversial art movements could be at risk if judges needed to make subjective determinations as to whether a work warrants copyright protection. Certain trends in “artistic development might be stultified by ignorant or outdated legal evaluations.” “Judges [could not] make artistic decisions while remaining objective,” since the heart of artistic decisions is individual taste, an inherently subjective concept. The U.S. copyright system properly considers a work worthy of protection even if it only

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255 Id. (second alteration in original) (quoting MELVILLE B. NIMMER & DAVID NIMMER, 1 NIMMER ON COPYRIGHT § 2.08(B)(1) (Matthew Bender & Co. 2006)).
256 Id. at 460.
257 Id. at 472.
258 Id.
259 Id.
260 Farley, supra note 19, at 814.
261 Sapolich, supra note 47, at 473 (quoting Farley, supra note 19, at 812-13).
evinces creativity. That the Commission, operating within a system granting greater protections for artists’ moral rights, does not acknowledge this creativity as a contributing factor for being considered “art” further demonstrates the mysteriousness of the Commission’s standard.

C. VARA’s “Recognized Stature” Protection

Section 106A(a)(3) of VARA has particular relevance for Flavin and Viola. This section provides authors of works of visual art the rights:

(A) to prevent any intentional distortion . . . or . . . modification of that work which would be prejudicial to his or her honor or reputation, and any intentional distortion . . . or modification of that work is a violation of that right, and (B) to prevent any destruction of a work of recognized stature, and any intentional or grossly negligent destruction of that work is a violation of that right.262

Destruction is defined as “the state or fact of being destroyed” or “the action or process of destroying something.”263 Destroy means “to put out of existence” or “neutralize.”264 Admittedly these definitions are narrow in that they bring to mind tangible, visceral destruction. In the context of more conceptual and experiential work, what is destruction?265 Perhaps it is simply seeing only the components and not the whole. When a party—not the artist—acts to remove or collapse or disassemble an artwork, provided it fulfills the other requirements under VARA, that party can become liable for destruction under the statute. When the discussion centers on minimal or conceptual works of art, the question of destruction is often tricky. Damien Hirst’s “trash installation” following an opening-night party is a near-perfect example.266 The morning after the opening, the gallery cleaning crew threw away bags containing spent wine cups and cigarette butts, thinking them

265 VARA briefly discusses what destruction or modification is not, holding conservation and relocation efforts acceptable “modifications” of an artwork that do not actually destroy it. 17 U.S.C. § 106A(c)(1)-(2). For conceptual artworks, this does not go far enough. In dismissing something as small as an idea, a conceptual work may in fact be destroyed.
nothing more than garbage. But, Hirst had arranged the “trash” after the party, considering it a part of the installation. Although Hirst found it humorous, in terms of VARA protection it is possible that the cleaning crew, or even the gallery, would have been liable for the installation’s “destruction.”

In the context of artwork preservation, these definitions also chafe against the realities of some contemporary works of art. Certain works “must be disassembled in order to preserve their value and ensure their continued existence.” Certainly Flavin’s and Viola’s installations must be “destroyed” (i.e., disassembled) in order to move them from museum to gallery or vice versa. In fact, “disassembly is [often] required to conserve the work consistently with the artist’s vision.” Nathan Davis’s article challenged a Southern District Judge’s decision for hewing too closely to the dictionary definitions of “remove” or “destroy” in the context of artwork preservation. Davis asserts, “There is a difference between dismantling the sculpture never to recompose it, and dismantling a sculpture intending to put it back together once a part of it has been fixed.” This distinction applies directly to the Flavin and Viola installations. Both the Flavin and Viola works were dismantled with the intention that the London gallery which was importing them would put them back together. When the works arrived at U.K. customs, this should have been obvious. Had the European Commission understood this distinction, it is possible that the classification of these installations as “sculpture,” by the U.K. Tribunal would have gone undisturbed. Sadly, the Commission did recognize that the Flavin and Viola components were intended to be reassembled, but they nevertheless denied these installations “sculpture” status. Instead, the Commission required the act of switching the lights and projectors on in order to achieve a finished artwork. As discussed in Part III, this standard is impossibly

267 Id.
268 Id.
269 Id.
270 Davis, supra note 57, at 241.
271 Id. (discussing a Robert Morris minimalist sculpture entitled Rope Piece consisting of a piece of “rope draped between two painted wooden elements”). Id. at 240.
272 Id. at 241 (discussing Bd. of Managers of Soho Int’l Arts Condo. v. City of New York, No. 01 Civ. 1226, 2005 WL 1153752 (S.D.N.Y. May 13, 2005)). That decision seems predicated on the idea that the work is destroyed once disassembled, thereby being unable to “return to existence.” Id.
273 Id.
274 See supra Part III.A.
275 See supra Part III.A.
high, and the distinction the Commission forces on these works is not really one of \textit{assembled versus disassembled}, but one of \textit{on versus off}. Conservationists of any other type of artwork would hardly make such a distinction as “whether the electricity is flowing.”

The “moral rights” secured through VARA “protect[] the right of an artist to preserve a work of art even after that work is sold.”\textsuperscript{276} It is VARA’s requirement of “\textit{recognized stature}” that gives an artist’s moral-rights claim any legitimacy\textsuperscript{277}: “where a particular work of art has achieved recognized stature, VARA gives the artist the right to prevent its destruction.”\textsuperscript{278} The two-part test for prevailing on these VARA-violation claims requires the plaintiff to prove (i) that the piece is a “work of recognized stature,” and (ii) that the “[d]efendants destroyed the piece in an intentional or grossly negligent manner.”\textsuperscript{279} Recognized stature “is generally established through expert testimony” that proves that the “artistic merit” of the piece has “been recognized by . . . the artistic community and/or the general public.”\textsuperscript{280} For VARA protection, the artist’s particular piece at issue must “have achieved such stature[,]” though there are circumstances imaginable in which an artist “is of such recognized stature that any work by that artist would be subject to VARA’s protection.”\textsuperscript{281} Nathan Davis reads the statute and concludes it is “[a]n imperfect solution to the problem”\textsuperscript{282} because it leaves out too many conceptual artists, honoring only the “Old Masters.”\textsuperscript{283} Though not perfect, accepting recognized stature of the artist as proof that the artist’s finished products are “art” is certainly more defensible than the Commission’s treatment of Flavin and Viola.

\textsuperscript{277} 17 U.S.C. § 106A(a)(3)(B) (2006); see also Scott, 309 F. Supp. 2d at 400.
\textsuperscript{278} Scott, 309 F. Supp. 2d at 400 (citing Carter v. Helmsley-Spear, Inc., 861 F. Supp. 303, 325 (S.D.N.Y. 1994), aff’d in part, rev’d in part and vacated on other grounds, 71 F.3d 77 (2d Cir. 1995)).
\textsuperscript{279} Id. (citing 17 U.S.C. § 106A(a)(3)(B); Carter, 861 F. Supp. at 325); see also Martin v. City of Indianapolis, 192 F.3d 608, 612 (7th Cir. 1999) (discussing Carter’s test interpreting VARA).
\textsuperscript{280} Scott, 309 F. Supp. 2d at 400 (internal quotation marks omitted).
\textsuperscript{281} Id. In the instance of the Hirst party trash being thrown away, Hirst’s recognized stature would likely impute onto any work he claims to have authored.
\textsuperscript{282} Davis, \textit{supra} note 57, at 221.
\textsuperscript{283} Id. at 228.
D. “Self-Expression” and Arbiters of Taste

Besides recognized stature, U.S. courts have required self-expression when granting protections to an artwork under the First Amendment. The Ninth Circuit Court of Appeals held that “[a]ny artist’s original [artwork] holds potential to ‘affect public attitudes,’ by spurring thoughtful reflection in and discussion among its viewers. So long as it is an artist’s self-expression, [an artwork] will be protected under the First Amendment, because it expresses the artist’s perspective.”284 This “self-expression” need not be singular or narrow. The Supreme Court has said that “a narrow, succinctly articulable message is not a condition of constitutional protection . . . .”285 Requiring such a message, the Court reasoned, would invalidate entire wings of major museums that show artists like Jackson Pollock.286 Rather, self-expression can be broadly construed. The Court has also “distinguished between restrictions on expression based on subject matter and restrictions based on viewpoint, indicating that the latter are particularly pernicious.”287 A “bedrock principle” of First Amendment jurisprudence “is that the Government may not prohibit the expression of an idea simply because society finds the idea itself offensive or disagreeable.”288 When legislation’s “suppression of speech . . . attempt[s] to give one side of a debatable public question an advantage[,] . . . the First Amendment is plainly offended.”289

The Second Circuit takes a similar view of legislation that “looks upon visual art as mere ‘merchandise’ lacking in communicative concepts or ideas.”290 In Bery v. City of New York, the court addressed an appeal concerning regulations the City of New York had adopted prohibiting sales of art in public places without a general vendor’s license.291 The court found the approach of the city “myopic[,] . . . [and] fundamentally

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284 White v. City of Sparks, 500 F.3d 953, 956 (9th Cir. 2007) (citation omitted) (quoting Joseph Burstyn, Inc. v. Wilson, 343 U.S. 495, 501 (1952)) (discussing the right of an itinerant painter to be granted the necessary permits to sell his work in a restricted park).


286 Id.


288 Id. (quoting Texas v. Johnson, 491 U.S. 397, 414 (1989)).

289 Id. at 430-31 (quoting First Nat’l Bank of Bos. v. Bellotti, 435 U.S. 765, 785-86 (1978) (internal quotation marks omitted)).

290 Bery v. City of New York, 97 F.3d 689, 695 (2d Cir. 1996).

291 Id. at 691.
misperceiving the essence of visual communication and artistic expression.”

“Visual art[,]” the court held, “is as wide ranging in its depiction of ideas, concepts and emotions as any book . . . or other writing, and is similarly entitled to full First Amendment protection.”

Not so surprisingly, these courts have not required the aesthetic opinions of the judges themselves. Judges have been hesitant to take steps that would “destroy” an artwork (though they are also practicing some self-protection). The majority in Martin v. City of Indianapolis, a Seventh Circuit case, began, “We are not art critics, do not pretend to be and do not need to be to decide this case.” The concurrence expressed a similar sentiment: “Like my colleagues, I am not an art critic. So I begin with the well-worn adage that one man’s junk is another man’s treasure. No doubt [the artist] treasured what the city’s bulldozers treated as junk.”

These judges, and many others, rely on Justice Oliver Wendell Holmes’s famous statement on the intersection of aesthetics and judicial restraint. In Bleistein v. Donaldson, one of Holmes’s first Supreme Court opinions, he said that “[it] would be a dangerous undertaking for persons trained only to the law to constitute themselves final judges of the worth of [artworks] . . . . Some works of genius would be sure to miss appreciation.” Holmes’s opinion understood that many art movements are “repulsive until the public [learns] the new language in which [the artist] spoke.” Judges fear exposing themselves as “culturally elite” by revealing their aesthetic

292 Id. at 695.
293 Id. Ten years later, in Mastrowincenzo v. City of New York, the Second Circuit declined to extend the “Bery injunction” to plaintiffs who were selling articles of clothing painted with graffiti. 435 F.3d 78, 82 (2d Cir. 2006). The court reasoned that articles of clothing painted with graffiti were not necessarily expressive, and that the Bery injunction should be narrowly read not to include “clothing painted with graffiti” under the category of “paintings.” Id. Additionally, objects that are utilitarian in nature or are promotional/advertising materials do not fall within the protections of VARA. 17 U.S.C. § 101 (2006); Kleinman v. City of San Marcos, 597 F.3d 323, 327, 329 (5th Cir. 2010).
294 Martin v. City of Indianapolis, 192 F.3d 608, 610 (7th Cir. 1999). In Martin, the court discussed the city’s argument that the artist had waived this VARA protection through their contract. Id. at 614. Ultimately, the court was not persuaded by the city’s argument. Id.
295 Id. at 615 (Manion, J., concurring in part and dissenting in part).
296 Farley, supra note 19, at 815.
297 Id. (quoting Bleistein v. Donaldson Lithographing Co., 188 U.S. 239, 251 (1903)).
298 Bleistein, 188 U.S. at 251.
opinions in court—and no judge wants their opinion to be vulnerable to later attack. 299

In Martin there was a contract between the artist and the city, which had included the possibility of future removal of his sculpture from its original site. 300 In fact, the sculpture was created with this specific possibility in mind, “engineered . . . so that it could be disassembled for removal and later reassembled.” 301 Nowhere in the Martin opinion did the court indicate that the artwork, or the VARA protections afforded to it, suddenly ceased to exist upon any potential disassembly for relocation. Once afforded the recognized stature, the VARA protections for Martin’s sculpture could not be easily undone; taking the piece apart for relocation would not have compromised those protections; neither would have, for example, moving the piece on a flatbed travelling down the highway. The legal protections would not disappear simply because the artwork was disassembled for removal. Clearly they would not cease to exist during shipment, either. Such an implication would be—to recall the language of the U.K. VAT Tribunal—absurd. It would mean that an artwork’s VARA protections could be circumvented if the artwork was first disassembled. Somehow the components could be destroyed without violating VARA but the assembled work could not. Such machinations would be the equivalent of removing a work’s copyright protections simply by disassembling it. The courts’ VARA interpretations provide that an artist’s legal protections extend to the disassembled components of an artwork because the artwork retains its status as an artwork even when disassembled. The European Commission’s declaration that Flavin’s and Viola’s works in disassembled form (and even once re-assembled) are void of artistic content is in direct contradiction to this learned jurisprudence.

While both the U.S. and EU legal systems accommodate the artist’s moral rights—either through droit morale, VARA and copyright protections, or the First Amendment concept of self-expression—what underpins them all is an acceptance that once a work is recognized by the art community as art, copyright and other protections should be afforded to it. Conceptual works of art may find trouble in language and definition, but having satisfied the baseline original and

299 Farley, supra note 19, at 814-15.
300 Martin, 192 F.3d at 611.
301 Id.
creative expression requirements under the U.S. copyright system, these works should at a minimum not be denied protections under the law. The question of what qualifies as destruction under VARA, while important to investigations of liability under the Act, is secondary to the first requirement under VARA—the recognized stature provision. It is this standard that courts, both domestic and foreign, are primed to apply, and many have already proven their ability to do so. Legislators can easily get behind this standard because it removes any subjectivity they might need (or want) to employ in their lawmaking. Lawmakers should decline to act as arbiters of taste, just as many learned judges have done, and leave instead the expert determinations of an artwork’s status to the art experts.

CONCLUSION

While some of the pitfalls of VARA have been discussed above,302 the standards set out in the legislation—the requirements of “recognized stature” in particular—would make courts' evaluations of the merits of an object, installation, or experience as an artwork more reliable. This same structure could also be applied to the imposition of import taxes and duties, particularly in jurisdictions that provide for lower tax rates on artwork. The means for applying taxes on the basis of an object’s status as “artwork” would be well served by the requirements imposed under this recognized-stature condition.

While the United States does not currently impose a tax system similar to the harmonized system of the European Community, leading economists have proposed a “consumption tax” as an answer to the nation's economic woes.303 Though the idea “offends many conservatives”304 for its enabling of an expanded spending power of the government and an increase in government overall,305 liberals find it equally unfavorable for imposing taxes on citizens’ consumption. It is possible that the VAT “appeal to liberals can be enhanced . . . by exempting items

302 See supra notes 282-83 and accompanying text.


304 Id.

such as food and housing." Economists claim that implementing this type of tax on consumer spending could raise "revenue [of] roughly five percent of G.D.P." In fact, some economists see a VAT as "more efficient than an income tax." But, regardless of one’s opinion, implementing such a system would leave the nation vulnerable to a host of classification questions. Of course, the classification of artworks for taxation purposes is not the main concern of a government seeking to dig itself out of a sluggish economy, but allowing further sacrifice of the value of our cultural works would have its own deleterious effects on the nation.

For Flavin’s and Viola’s works, the matter is not yet closed, even though the European Commission went “to such elaborate lengths to overturn the decision of [the Tribunal] in relation to a relatively small amount of import tax in relation to artworks.” There is hope: David Zwirner gallery, which brought a seldom-seen Flavin series to the International Contemporary Art Fair (FIAC) in October 2011, and which represents the Flavin estate, has recently retained the law firm of Mayer Brown to “explore the gallery’s legal options regarding the . . . ruling.”

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