

Taxing Art



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出版者:Gestalten

出版时间:2011-4

装帧:softcover

isbn:9783899553468

In recent years, the boundaries between art and design have become more and more blurred. Today, it is not the object itself, but rather its economic functionality that determines its categorization. Astonishingly, it is often customs officials who subjectively decide what constitutes art and design based on their personal views and erratic local tax laws.

Against this background, *Taxing Art* is a buoyantly ironic, clever case study and analysis of the effect of traditional, bureaucratic procedures on innovative work. This revealing illustrated essay puts the spotlight on the largely underestimated effect that tax laws

have on where design ends and art begins.

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目录:

[Taxing Art 下载链接1](#)

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