



Joshua Rubenstein Quoted in the *New York Times*, *Reuters*, *Artforum International Magazine* and *Artnet* on Gagosian Gallery Sales Tax Settlement

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Joshua Rubenstein, head of the national Private Wealth practice, was quoted in the *New York Times*, *Reuters*, *Artforum International Magazine* and *Artnet* on the Gagosian Gallery's failure to pay New York State sales taxes on works of art that were shipped out of state. Explaining that the law requires sales tax to be paid when possession of a good is transferred to a buyer within New York, investigators from the New York State attorney general's office determined that the gallery legally transferred possession in New York when it sent art through shipping companies that were not common carriers like FedEx or the United States Postal Service (in which case possession would have been transferred in the state of ultimate delivery). Josh was surprised by the attorney general's position and called it a "new interpretation" that could affect other dealers of luxury goods such as high-end furniture. "This has huge implications for doing business in a way that everyone thought was acceptable," he said. ("[Gagosian Gallery to Pay New York State \\$4.3 Million](#)," July 19, 2016; "[Gagosian Gallery pays \\$4.28 mln in novel N.Y. sales tax settlement](#)," July 20, 2016; "[Gagosian Gallery Owes New York State \\$4.3 Million in Back Taxes](#)," July 20, 2016; "[Gagosian Gallery Will Pay \\$4.3 Million in New York Back Taxes](#)," July 20, 2016)

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