



OIL - TOT: 539

ENERGY - TOT: 1166

PROPERTY - TOT: 685

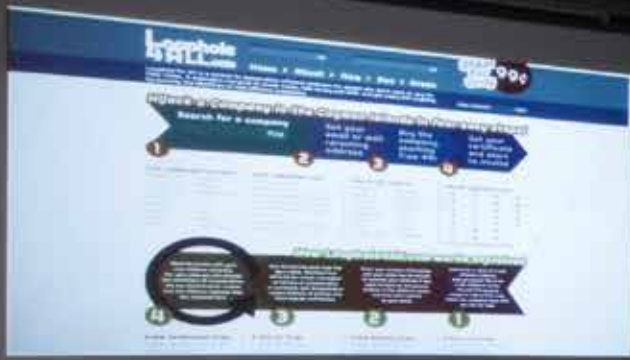
PROPERTY - TOT: 1407

PROPERTY - TOT: 100

PROPERTY - TOT: 100

PROPERTY - TOT: 100

PROPERTY - TOT: 100



Loophole for All

Paolo Cirio

Loophole4All.com promoted the cheap sale of the real identities of over 200,000 anonymous Cayman Islands companies in order to democratize the privileges of offshore businesses in tax havens. Paolo Cirio hacked the government website of the Cayman Islands company register to compile a list of all companies registered in the major Caribbean offshore center. He published the data for the first time, and then exposed it by digitally creating counterfeit certificates of incorporation for each company, all issued with his real name and signature.

The counterfeit certificates were published on the *Loophole4All.com* website, where everyone was invited to hijack companies' identities by buying certificates of incorporation, starting at 99 cents, enabling them to avoid tax. This massive corporate identity theft benefited from the legitimate

anonymity of Caymans companies: the secrecy surrounding their real owners allows anyone to impersonate them. In short, this idea turned the main feature of offshore centers into a vulnerability, which was subsequently exploited by forging the certificates of incorporation. This performance generated international media attention, engaged an active audience, and provoked outrage from authorities on the Cayman Islands, global banks, the companies' real owners, international accounting firms and law firms. Ultimately the artist attracted ten international legal threats and two cease-and-desist letters against his artwork from Chinese companies. Using aggressive business strategies to compete against the Caymans' incorporation services, the project set up a scheme to publish the stolen information through a company incorporated in City of



London (Paolo Cirio Ltd.) and a data center in California, while the identities of the Cayman companies were sold through Luxembourg via PayPal to route the profit from the sale to Cirio's operational headquarters in Manhattan. The scheme took advantage of specific jurisdictions for legal liability, financial transactions and publishing rights. The artist used physical mailboxes in the Caymans, London and New York and set up most of the scheme using his passport, ultimately shielding his personal legal liability through his Italian citizenship. After three weeks of selling the conceptual artworks in the form of limited editions of the companies' identities, PayPal banned the account, claiming the sales activity was in violation of its acceptable use policy. This marked the end of the sale and the loss of the funds the artist had been able to collect to expand the project

to other offshore centers. The local Cayman Islands press reported on the project in two newspapers and national TV, interviewing the senior registrar of the Caymans' companies register, who publicly downplayed the action and data leak and accused the artist of "scamming people." Meanwhile, a headline in Bermuda's national newspaper warned that the artist could attack the country with the same strategy. The project has also been covered in major newspapers in Spain, Greece, Italy and beyond, in relation to the causes of the severe economic crisis that affected Europe.

Cirio considers *Loophole for All* to be a performance that has both a voluntary and an involuntary audience. Some owners of Cayman companies who had asked to be removed from the website became his involuntary audience, whom he then engaged

through e-mail and telephone conversations. Many did not contact him directly but subscribed to the project's newsletter using anonymous e-mail addresses or from the domains of global financial companies such as ey.com, hsbc.com, citi.com and kcs.com. Another audience took part in this participatory civil disobedience voluntarily by buying services provided on the website. More than 900 orders were made on *Loophole4All.com*. The artist engaged in conversations with many individuals who wanted to hijack companies to avoid onshore taxes themselves, to set up small offshore businesses or simply support the project's cause. Another form of audience participation was the project's viral nature, which generated a high level of traffic and attention by the threat to the Caymans' financial secrecy and tax exemption. An interactive element of the project included the investigation of the database, which received over 25,000 queries in the year since its publication. Keyword searches revealed that many of these were made by the owners of companies, journalists, activists and just curious people. Ultimately, several media outlets have reported names of companies that were found on the database that Cirio compiled. In addition, Paolo Cirio interviewed major tax-haven experts and produced a video documentary investigating offshore centers, exposing their social costs and suggesting solutions to global economic inequality. On the documentary section of the *Loophole4All.com* website, the artist also assembled a list of other uses for offshore centers apart from hiding assets and avoiding tax, such as misusing intellectual property or insuring high environmental and health risks. The list is the result of three years

of the artist's independent research into the subject. Cirio's artwork provocatively questions the transparency, secrecy and anonymity of the global financial industry, highlighting the mechanics of institutionalized illegality and the inequality of globalization, as well as some of the origins of austerity measures such as budget cuts in public services and jobs in western countries. In particular, the website received significant traffic from India, Hong Kong, Singapore and China. Not coincidentally, these countries are frequently involved in offshore centers such as the Cayman Islands. Such offshore centers facilitate political corruption, misreport manufacturing costs and retail prices and obscure foreign investments as tricks to maximize profit from the development of these new economic powers. Yet the Cayman Islands is a UK-dependent Crown territory and can be considered the major offshore center for American and British companies during the last twenty years of the global expansion of neoliberalism.

The project's paper trail is displayed in the offline art installation with prints of the documents of the scheme set up for the operation and thousands of the counterfeit certificates of incorporation, which can be taken away by the audience. Excerpts from the video documentary are displayed on one channel, while the second channel features excerpts from an interview with the artist and an introduction to the project. Ultimately, a list of a few thousand companies selected from the database is printed on a paper wall, giving a glimpse into the vastness of today's global economy.

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Paolo Cirio (IT) is a provocative conceptual artist working with various media and domains. He works with the idea of shaping flows of social, economic and cognitive structures, and in doing so explores systems of distribution, organization and control of information. Cirio's artworks often engage power structures, global mass media and the general public in art performances that enact contemporary socio-economic conflicts. Owing to his artistic provocations Cirio has often been subject to investigations, legal and personal threats from governmental and military authorities, powerful multinationals and financial institutions, as well as from crowds of ordinary people. For instance, his controversial artworks have unsettled Facebook, Visa, Amazon, Google, the Cayman Islands and NATO, among others. Cirio's artworks have been presented and exhibited in major art institutions, including the V&A Museum, London, 2014, the Museum of Contemporary Art, Sydney, 2013, ZKM, Karlsruhe, 2013, CCCB, Barcelona, 2013, CCC Strozziina, Florence, 2013, the Museum of Contemporary Art of Denver, 2013, MAK, Vienna, 2013, the Architectural Association, London, 2013, the Museum of Modern Art, Rio de Janeiro, 2012, the National Fine Arts Museum, Taichung, 2012, the Wyższyński National Museum, Warsaw, 2012, SMAK, Ghent, 2010, the National Museum of Contemporary Art, Athens, 2009, the Courtauld Institute, London, 2009; PAN, Naples, 2008, MoCA, Taipei, 2007, the Sydney Biennial, 2007, and NTT ICC, Tokyo, 2006. He has had solo shows at the Casa Gallery, Istanbul, Turkey, 2013, and at Aksioma | Project Space, Ljubljana, Slovenia, 2011 and 2013. Cirio has also curated panels series at The Kitchen, New York, 2012, and Eyebeam, New York, 2013.



A New Criticality?

Óscar Abril Ascaso, Irini Papadimitriou, Enrique Rivera, Maholo Uchida, Michel van Dartel

Reviewing nearly 700 submissions to eventually award one big prize poses challenges as well as opportunities. The challenges are practical: How to work your way through 700 submissions while making sure that every project receives the attention it deserves? And how to reach a decision when you are comparing apples with oranges? The opportunities, however, are directly related to these challenges: reviewing almost 700 new projects is a wealth of input to the practices of each jury member, and paying attention to every work is rewarded by spotting high-quality projects and emerging or promising artists. And although comparing apples with oranges may be difficult, this is also where the opportunity lies to update how different artistic qualities weigh up against each other in the contemporary field of Interactive Art. This journey of reviewing and collectively working through all these submissions also slowly unfolded a series of interesting conversations among the jury members, which informed the discussion about selection criteria and the process of reaching a final decision.

Although a project's novelty, urgency, conceptual clarity and aesthetic quality likely play a role in any art jury, it is probably less common that the main selection criterion for an award is as much in flux as the notion of interactivity is. While it is tempting for an Interactive Art jury to dive into a heated discussion on the correct definition or timely interpretation of interactivity, this year's jury instead first asked itself the question if the award for Interactive Art should really go to the project that best fits that definition or interpretation? Certainly not, the jury concluded. The award should go to the project that uses interactivity to create the best artwork, and the discussion should focus on what *that* means. The resulting selection may in turn have an effect on what we understand as interactive art, but only by updating how different artistic qualities of Interactive Art weigh up against each other in the contemporary field.

A large number of the 700 submissions incorporated stunning, novel technologies or used interactivity to achieve astounding aesthetics results. Most of them, however, did not answer a very simple question to the satisfaction of the jury: Why now? In a world facing global crises and inequality, is it still enough as an artist to merely demonstrate what technology can do or what kind of beauty it can produce?

Perhaps artists should never cease to explore these functional and aesthetic boundaries of technologies, but in any case it is not the kind of Interactive Art that urgently requires encouragement at the moment. Over the years a relatively large audience has developed for this kind of work and it will survive as long as people are willing to pay to be amazed by technology or to enjoy its aesthetics. What does need encouragement right now, however, is the type of Interactive Art that critically engages with the great challenges of our times, but may *not* meet such popular demand, since it perhaps shows the dark side of technologies or sketches a picture that is not at all enjoyable to watch. It is these "not so pretty pictures" that need our attention and support; the projects that confront us with the reality we live in, that create awareness around critical issues, or even better, that address such issues by instigating real change. The projects selected by the jury therefore engage us in ongoing debates and discussions on social and environmental challenges and invite us to explore the role of technology in art and in social change, but also the ethical implications of emerging technologies from genetic engineering, neuroscience and identity, to agriculture and food production. It was not just the jury that seemed to think such criticality is urgent, as besides the gadgetry and pretty images that are common to the Interactive Art category, another clear trend could be identified among this year's submissions: a range of concepts based on critical inquiries into the social impact and ethics of technology. Could this mean that a "new criticality" is emerging in the field of Interactive Art? Let us at least hope so, nourish it, and support it where we can.

Golden Nica

Loophole4Aall · Paolo Cirio

It is common knowledge that our global tax system allows large international companies to avoid tax by channeling their profit through states or countries where taxes are low or even non-existent, making the tax burden fall disproportionately on individual taxpayers and smaller companies. *Loophole4All* is a clever artistic intervention in our global tax system that empowers ordinary people to avoid tax the same way as these companies do. Using the identity of a company registered on the Cayman Islands, anyone can in principle invoice from this tax haven

and consequentially avoid tax. *Loophole4All* provides such identities basically to anyone, creating a tax loophole for all.

The legal owners of these identities could of course protest against this illegal use of their registered company names, if it were not for the fact that their anonymity is what makes it possible for big international corporations to hide behind such identities to avoid tax. Using this anonymity against them, *Loophole4All* outsmarts these companies on their own turf. The project thereby corrupts this practice from the inside out, raising both discussions in the public realm—about the ethics of such corporate tax avoidance—as well as in the corporate realm—where tax avoiding companies feel threatened in their highly profitable tax schemes. *Loophole4All* does not raise this discussion on the basis of a mere prototype or proof of concept, but through an intervention in the actual tax system at work, with real consequences for the interactions between states, legal bodies and individuals that make up the global taxation system. Its effectiveness in corrupting the system probably increases with the attention generated around the project, as each new *Loophole4All* user brings us closer to the collapse of this unethical practice within the global tax system. The 2014 Golden Nica for Interactive Art therefore not only represents an appreciation of Paulo Cirio's artwork of exceptional quality and timeliness, but is also a support in the protest against the unethical behavior of corporations that avoid tax. The jury urges Ars Electronica to seriously consider invoices sent from the Cayman Islands for the prize money this year.

Awards of Distinction

Disarming Corruptor · Matthew Plummer Fernandez

Disarming Corruptor is a 3D rendering software and free tool for concealing the identity of 3D printing files to allow users to share banned items. The software application runs an algorithm used to both corrupt and disguise STL files, which describe 3D surfaces in computer-aided design and manufacture, and allow users to reconstruct them back to their original form. The files can only be decrypted by the designated receiver. Matthew Plummer Fernandez, the artist behind *Disarming Corruptor*, is exploring the artistic possibilities of 3D printing. This might sound like another project in a universe of works

evolving around the rapid prototyping trend, but instead *Disarming Corruptor* provides an important and critical addition to the realm of digital manufacturing that highlights the limits of freedom on the web, raises issues around digital surveillance and opens up an interesting debate about encryption, file distribution censorship and Internet control, while at the same time offering a free tool to help subvert such censorship and control.

Balance from Within · Jacob Tonski

Relationships are balancing acts. Just like the sofa in *Balance from Within* however, we are never truly *in* balance with each other, but instead continuously act to counter small imbalances to prevent impending fall. *Balance from Within's* scenography emphasizes the romance of this delicate unstable character of our relationships, but also reminds us that such balancing acts are the fabric of human history. At the heart of this history of balancing acts are the technologies we create to mediate them and, as happens in *Balance from Within*, these technologies occasionally fail to maintain the balance when external influences push it too far. *Balance from Within* is much more than a mere poetic sculpture; it is an urgent and critical reminder. To ourselves, but for instance also to our global politicians, who seem to sometimes forget that despite all the technologies that nowadays mediate global relationships, they are still delicate and unstable balancing acts that may collapse when pushed too far.

Honorary Mentions

Avena+ Test Bed—Agricultural Printing and Altered Landscapes · Benedikt Groß

Innovative technologies are already being used in agriculture and by farming communities, but can they be used to benefit the environment and improve production and future farming? *Avena+ Test Bed* shows how digital manufacturing might be used by agriculture in the future, while the project also highlights changes in our countryside, in particular the shift from food to biogas production. Benedikt Groß works around precision farming and digital mapping, he uses custom software, GPS tracking and repurposed farming research equipment to map the landscape and “print” the seeds with an efficient pattern promoting diversity, reducing vermin and therefore the use of pesticides. *Avena+* speculates

INTERACTIVE ART