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Tracey Emin: Lady Liberty

By David Osborne

She's not about to leave Britain as a tax exile - but she is spreading her wings abroad. Tracey Emin gets personal in a New York hotel bed with David Osborne

I don't want to be mean, but Tracey Emin, charter member of the once-young Britart movement and marchioness of masturbation-in-crayon, isn't that good at looking cross. She says she is really, really (she uses those two words a lot) cross. But to me she looks just cuddly and a little vulnerable.

Perhaps that's because we are sharing a bed in a corner suite of the Peninsula Hotel in New York and she is wearing pyjamas with a slackly fastened jacket. Nor does the tea tray barely balanced between us, complete with white pot and butter biscuits retrieved from the minibar, exactly create an atmosphere of growling indignation. But she tries to sound cross, in between counting the reasons why she's so happy these days.

"I didn't say what they said I said," she blurts as we settle, her below the duvet and I on top. She is talking about The Sunday Times and a front-page piece they ran last month under the headline: "Stuff your 50% tax, I'm Taking my Tent to France". "I should have got straight onto my solicitor and got a whatsit," Emin wants me to know. A whatsit? "I should have got an apology."

Emin, 46 nowadays, was most recently seen on British TV earlier this week as one of the judges on BBC2's new reality show School of Saatchi. In real life, she's in Manhattan for a new show at the Lehmann Maupin Gallery called Only God Knows I'm Good, featuring neons, sculptures, spiky drawings and embroideries as well as a 20-minute looped film of a headless female figure pleasuring herself that was seen in her show at London's White Cube gallery last summer. We will be meeting again at the opening-night reception tomorrow and a private party at Wallse, an Austrian restaurant in the West Village hung with works by her pal Julian Schnabel.

Roughly 30 people are coming over from Britain for Tracey's bash. There are good-luck bouquets on the table by the bed, and we are interrupted for a moment while Emin ruminates about Wallse's proposed canapé menu.

"Too much fish. One thing I really hate is too much with finger food. Know what I mean?" she says, making a remark about herring-breath in close quarters.

But before any of that, Emin has this business about tax rates and tax exiles that she wants off her chest. She did talk to The Sunday Times, she admits, and, just as they wrote, and as several other newspapers subsequently took up, she did grouse in general terms about the Government, Britain's treatment of artists and, indeed, the 50 per cent tax rate for top earners that will kick in next April.

But then the paper also reported her as saying that her anger was such that she was planning to up-sticks to France. (Or up-tent, a reference to arguably her best-known work, a tent embroidered with the names of all her former bedmates, called *Everyone I have Ever Slept With*, which was destroyed in an warehouse fire in east London five years ago.) Not true, she declares now. She has come to this paper to grumble on account, of course, of her having been one of its regular columnists until she stopped in April.

"I have no intention of actually doing that. No. None. Even if I went and lived in France, I would still have to pay my taxes in Britain because that's where my money is," she insists. She does in fact have a second home in Provence in southern France and she admits with a laugh that she was there when the *Sunday Times* piece was published and everyone else rushed in, including *The Guardian*, which, she says for good measure, "is the one that is really spiteful to me". The kindest, if you want to know, is the *Mirror*.

Emin has a sense of humour - even mild wonderment - about her wealth, recalling that when the aforementioned tent was featured in an exhibition named *Sensation* at the Brooklyn Museum of Art in 1999 (and from which this writer was ejected on preview night by a furious security guard) she couldn't come herself because of the airfare. When informed that the British papers have called her a member of the "super-rich", she smiles. "Did they? How nice of them." And if I insist on mentioning that she is having a small lap pool dug in her studio at the moment, she won't really mind.

"I'm not going to tell anyone how much I earn, though. It's my business," she says. "I am not really super-rich. But I invested my money in property, not in drugs (of which she has never been a fan, she says, never mind the stories of her old drinking days), not in cars, not in fancy clothes."

She goes on: "I work hard, I really do. It's a fluke, the amount of money I earn. It's amazing and phenomenal that people buy my art, it's an amazing thing." She admits that several pieces in the New York show, which coincides with the publication on both sides of the Atlantic of her new book, *One Thousand Drawings*, have already been bought by private collectors. The drawings, by the way, cover 20 years, 1988-2008.

Her duties to charity are fulfilled also, and not just because she will buy the work of any new artist she likes, for encouragement. She still remembers her own struggling days as a burnt-toast student in Margate, where she grew up, and in London. She is also the benefactor of a library in rural Uganda which she visits every year. They have just finished getting the solar electricity going and buying computers.

Still, there may be a foreigner-envy thing going on with Emin. We know she likes France, and in New York, which she has visited many times before (this is her fifth show here), she is almost giddy. There has been much carousing and clubbing. The pyjamas have to do with the 3am night she just had. Given the economic recession, New Yorkers are having much more fun than they have a right to, she suggests. "The fear of spending in Britain is making everyone quite tight-arsed and depressed. But it looks different here. It's like prohibition. You open the door and everyone is swinging

off the chandeliers and drinking champagne and you close the door and it all goes quiet again. I can't believe it."

The Manhattan buzz is contributing to her general good mood. There is also the boon of good health. Last year, Emin found she had been harbouring a tapeworm for years. "When I got rid of it I immediately became four pounds lighter." Never one to be shy about private matters - not least in her often hyper-sexualised art - she adds that part of January this year was spent in hospital for surgery for a condition which, in her words, involved "scabs in my womb". To that, she adds: "I mean, my God".

She is also floating on a sense that work is going well. She thinks her new show is good. (She is to say so at Wallse the next night. Talking to her guests for a few minutes, she celebrates the evening that is turning out "brilliant - almost as brilliant as the show!"). In fact, there has probably not been a better year for her, creatively speaking, since - she ponders a while - maybe 1997, the year Blair was elected. And so back to art and governments, because that's why we are talking. The foreigners get it when it comes to nurturing their artists and the British don't. She cites the US tax structure that rewards artists if they sell works to museums. Not so Britain.

"So you have the fantastic Tate Modern, with a really low-standard collection - or a not big enough collection in it." Emin put all this down on paper and gave it to the Chancellor of the Exchequer, Alistair Darling. "He never answered," she sighs. Meanwhile she likes Ed Vaizey, the shadow Arts minister, and admits that the Tory party has been courting her hard in recent months. "They like me. I am quite puzzled by it," she smiles. "I get much better answers from the Conservatives in terms of art and culture".

That she is down on Labour is no secret. She will not be voting for them, in part because of her well-advertised fury with the war in Afghanistan and the burden it puts on taxpayers. She has an idea for one change: "I would really like it if when you pay over a certain amount of tax each year, and for me it's pretty phenomenal, it would be really good if you could say where you would like some of the tax to go."

Finally, she wants to explain how The Sunday Times getting it wrong about her wanting to flee Britain matters on several levels ... It matters because her persona is so much part of her work. The article turned people against her. "There were so many nasty letters from the public, I just felt I was really being picked on." And if we turn on Tracey, we turn on her work, she suggests. Additionally, she says, her work and London are to a degree synonymous. Taking Tracey out of London doesn't work either.

And then it's just because it's unfair. Emin believes promoting Britain abroad - indeed, here in New York, or, say, two years ago at the Venice Biennale - has also become part of who she is as a person and an artist. "I am really patriotic, I really love Britain, I work really hard at representing Britain and the Britishness of things." Today, she points out, she has just completed no fewer than six interviews with US publications. "And then you get it all thrown back in your face". No justice in that.