

**Claus Füllberg-Stolberg**: Die Rolle der Oberfinanzbehörden bei der Vertreibung der Juden. Familie Seligmann aus Ronnenberg bei Hannover, in: zeitenblicke 3 (2004), Nr. 2.

This essay on the Seligmann family from Ronnenberg illustrates the expulsion of a Jewish middle-class family from Germany with a particular focus on the role played by the exchange control office of the Financial Authority Headquarters in Hanover in this banishment.

The official measures initiated against the Seligmanns show the cooperation between the financial authorities and the NS persecutors, when there was a suspicion that emigration or a transfer of foreign currency was planned, and also the independent action of the exchange control office. The family's businesses were 'aryanised', their legal estate and assets blocked in accordance with § 37a of the Foreign Currency Act, due to probable emigration, and every financial transaction controlled. With their emigration they lost most of their legal estate and assets to the Nazi state.

The analysis shows how the exchange control office gained an increase in power from 1936/37 and how it became an effective instrument in expulsion and looting: § 37a solved the discrepancy between these two elements of the national-socialist Jewish policy, since the exchange control offices had in fact possession of the legal estates of the Jews willing to emigrate, and therefore herewith enforced their expulsion.

**Gerhard Fürmetz**: Neue Einblicke in die Praxis der frühen Wiedergutmachung in Bayern: Die Auerbach-Korrespondenz im Bayerischen Hauptstaatsarchiv und die Akten des Strafprozesses gegen die Führung des Landesentschädigungsamtes von 1952, in: zeitenblicke 3 (2004), Nr. 2.

Hardly any public official in early post-war West Germany influenced the beginnings of redress (Wiedergutmachung) more than Philipp Auerbach. By way of his many functions in public service as well as in organizations of former persecutees he tried to cover a broad agenda that combined restitution of robbed property (Rückerstattung), compensation for non-material damages (Entschädigung), denazification, and public memory of Nazi persecution. In the end, however, Auerbach faced more and more opponents. His unconventional methods and personal ambitions finally resulted in a sensational trial, followed by his suicide in August 1952, and causing a political scandal in Bavaria. Auerbach's rich correspondence and other personal material from the years 1946 to 1951, stored in Bavaria's Hauptstaatsarchiv, are now open to researchers. In addition, the Staatsarchiv in Munich holds the complete court records of the 1952 trial. Both sources together allow thoughtful insights into the early politics of 'Wiedergutmachung' in Bavaria. Above all, the differing political and moral interests in the fields of restitution, compensation, remembrance, and other ways of coping with the Nazi past may be studied.

**Constantin Goschler**: Wiedergutmachung für NS-Verfolgte: Einführung und Überblick [\*], in: zeitenblicke 3 (2004), Nr. 2.

In his brief overview on restitution to victims of Nazi persecution in Germany after 1945, Constantin Goschler discusses three central aspects of this theme: first, the structure and results of restitution; second, the dynamics of the exclusion and inclusion of the victims of NS persecution in view of restitution; and third, the political ups and downs of restitution. Above all, he tries to show the difficulties arising when translating the basic entitlement to common justice into demands for legal and political redress.

**Bernhard Grau**: Entschädigungs- und Rückerstattungsakten als neue Quelle der Zeitgeschichtsforschung am Beispiel Bayerns, in: zeitenblicke 3 (2004), Nr. 2.

Restitution and compensation files have only recently been analysed to investigate the reparation and the national-socialist persecution measures. On the one hand, the state instances responsible for plundering the persecuted came to the fore, and on the other hand, also the actual practice of restitution and compensation in individual cases. After the enactment of appropriate laws, restitution and compensation authorities were set up in the individual zones of occupation and federal states to process the applications of the people involved. The individual case files arising from this document a unique attempt of paying for individual damages. Alone in Bavaria, there are about 235,000 reparation files and around 80,000 restoration files. Most of the reparation files are shelved at the Landesentschädigungsbehörde (State Restitution Authority), which still attends to the interests of those affected. The files already archived can be accessed for research purposes, subject to certain restriction and personal security provisions.

**Christiane Kuller:** Finanzverwaltung und Judenverfolgung. Antisemitische Fiskalpolitik und Verwaltungspraxis im nationalsozialistischen Deutschland, in: zeitenblicke 3 (2004), Nr. 2.

The state financial authorities were one of the most important "players" in the complex process of the economic plundering of the German Jewish population. The fiscal persecution covered four main areas: tax discrimination, the blocking and confiscation of emigrants' legal estate, special duties (in particular the "Jewish Estate Duty") and the appropriation and further utilisation of the property of deportation victims ("Action 3").

The methods of the state financial authorities can be divided into two categories: the first is the tax discrimination and special duties. Here two central fiscal principles were rendered invalid for Jews - i.e. the equal treatment of all persons subject to tax and the benefit orientation of taxes. The second sphere of Jewish persecution was made up by the complex of the administration and utilisation of confiscated property of Jewish emigrants and later that of deported persons ("Action 3"). Here the financial administration was the executive arm of comprehensive state looting. Not only did the state profit from this extortionate fiscal raid, but many circles of the population also gained an advantage, as can be seen in the "further utilisation" of houses, furnishings and fittings.

The article concludes with the description of new perspectives in the field of research and explains how the investigation of the fiscal persecution of the Jews can highlight the means and possibilities of integrating the traditional administration authorities into the national-socialist dictatorship.

**Nicole Marrenbach:** Memoiren Münchner Juden als Quelle für die 'Arisierungs'-Forschung, in: zeitenblicke 3 (2004), Nr. 2.

This article deals with the significance of memoirs for researching the economic persecution of Jews during the national-socialist era. Subjective reports from memory are an important supplement to the classic sources, whereby problems can arise in the analysis and certain obstacles have to be mastered.

The essay illustrates different categories of memoirs: On the one hand, it points out how memoirs drawn up before 1945 differ from those drawn up later. In the first case the chronicles are often more emotional and vivid because the authors were still in the midst of everything. The memories recorded later are, in contrast, complemented more by factual knowledge - which had sometimes been acquired retroactively - and often remoulded in the face of the experience of collective memory. On the other hand, the age of the authors during national-socialism also plays a decisive role. As opposed to adult victims of "Aryanisation", persons who were still children during the national socialist era bring over their experiences more subjectively and emotionally.

**Jan Schleusener:** Vom Kunsthändler zum Kaffeebauer. Ausschaltung und Emigration am Beispiel Bernheimer, in: zeitenblicke 3 (2004), Nr. 2.

This article describes the exclusion of German Jews from German economic life, taking the renowned art gallery Bernheimer in Munich as an example. The entire complex of the "economic ruination of Bernheimer" ('Entjudung Bernheimer') – this was how it was termed at that time - not only meant removing the owner from the company, but also the emigration of Otto Bernheimer and family. The Bernheimer art gallery was, on command of Gauleiter Wagner, eventually transferred to the trust of the 'Kameradschaft der Künstler' (Nazi Artists' Association).

The purchase price of 4.2 million Reichmarks was "offset" against the special taxes and emigration duties the Bernheimers had to pay. Since the taxes were in the end abated by the Reich Tax Authorities, the company was de facto a present to the party organisation thanks to Gauleiter Wagner's mediation who, in his capacity as President of the 'Kameradschaft' had the function of an 'Aryaniser'. The Reich Tax Authorities were then left empty-handed.

Hermann Göring also played an important part in the case of Bernheimer. He "arranged" for Bernheimer to take over a plantation in Venezuela, which belonged to relatives of his, who were keen to return to Germany. Moreover, Göring, at his own expense, also gave Bernheimer the task of taking a Jewish relative of his with them to Venezuela and keeping him on the plantation. The acquisition of the plantation was financed by the sale of Bernheimer's real estate in Germany.

**Hans-Dieter Schmid:** "...wie Judensachen zu behandeln". Die Behandlung der Sinti und Roma durch die Finanzverwaltung, in: zeitenblicke 3 (2004), Nr. 2.

Taking two examples from the financial authorities in Hanover, this essay investigates to what extent the financial administration's treatment of the Sinti and Roma was concordant with that of the Jews or where the differences were. From the outbreak of war, the national-socialist policy concerning Sinti and Roma was geared towards a 'final solution for the gypsies'. Taking a large group of Sinti and the haulage contractor, Friedrich, as an example, Schmid illustrates how, on the basis of the "law on the confiscation of subversive or hostile legal estate", the property of the detained or deported people was appropriated. This law from 1933, which originally addressed political opponents, was extended in 1941 first to the Jews and then to the Sinti and Roma. The Financial President's office for further utilisation of legal estate assigned the fiscal authorities to deal with confiscated estates in the same way as with "Jewish stuff".

The investigation comes to the conclusion that the legal foundation and structure of the treatment of the Sinti and Roma were identical to that of the Jews. However, in the case of the Sinti the same basic procedure of financial bureaucracy was applied more summarily and arbitrarily, so that the legalistic cover-up of expropriation became a pointless formality. Here the investigation sees a consequence of bourgeois society's traditional anti-gypsism and the gypsy policy and legislation in Germany, which have habitually always contravened civil rights.

**Susanna Schrafstetter:** "Die einfachen Leute werden für Gerechtigkeit sorgen!": [1] Die deutsch-britischen Verhandlungen über ein Abkommen zur Entschädigung von Opfern nationalsozialistischer Verfolgung, 1956-64, in: zeitenblicke 3 (2004), Nr. 2.

The compensation agreement between the Federal Republic of Germany and Great Britain of 1964 was one of eleven global agreements made around 1960 between Germany and various Western European states to restitute the victims of National Socialist persecution. In the British history of memory the National Socialist crimes have always played a very important role. A large cross-section of the public - mobilised by the press and welfare organisations – closely followed the negotiations and criticised above all the German attitude, but also that of the British government. The question of which categories of victims should be included in the agreement was particularly controversial. This affected above all stateless victims who had only acquired British citizenship after the war. Whereas Britain demanded that this group be taken into consideration, the German government referred

them to the UN fund for stateless victims. West Germany finally paid a lump sum to Great Britain in 1964 which the British government could allot at its discretion.

**Michael Stephan:** Steuer-, Devisen- und Einziehungsakten als neue Quellen der Zeitgeschichtsforschung, in: zeitenblicke 3 (2004), Nr. 2.

The documentation of the financial administration has become an increasingly interesting new source for historical research. For the topic "expropriation and restitution" the contemporary sources from the years 1933 to 1945 are of great significance because of their immediacy.

The more liberal practice in the use of archives have played a decisive role in the increased use of financial files, and this is explained in detail in this article. Three sources in the Bavarian financial administration are highlighted in detail: files on tax, foreign currency and confiscation. These document the gradual revocation of Jewish legal estate - from the recording through deprivation to utilisation - from the perpetrators' point of view and are then analysed according to contents, quantity, structure and evidence value. The article focuses on the files in the Bavarian State Archives.