

About this edition

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Libraries are finding "the burden of Nazi inheritance in their shelves", insurance companies are remembering policies whose owners were murdered more than half a century ago, banks are discovering "forgotten" accounts from the NS era, all over the world people are searching for works of art stolen by the national socialists. The race for enrichment from the estate of victims of NS persecution between private persons, corporations, party functionaries and official authorities is once again a newsworthy topic, almost 60 years after the end of national socialist dominance.

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In the past few years there has also been some progress in scientific research on the deprivation of the victims of NS persecution. Since the late 1990s a large number of sources from the state financial authorities have been made accessible for research purposes. This very substantial pool of individual case facts on NS dispossession and restitution immediately stirred interest among the researchers, and research projects were started up in several *Bundesländer* (see the presentation of projects in this edition). The new accessible sources allow the perspective of the field of research to be extended in four ways.

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First, groups of victims, who had to date been very much in the shade as far as "aryanisation" research was concerned, suddenly came into focus. The fiscal persecution was aimed mostly at the private estate, so that not only department stores, retail shops and industrial businesses, but also the majority of the Jewish population, who did not have distinctive business assets, was for the first time within reach and subject to economic persecution – this also applied for doctors and lawyers for instance.

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Second, the new sources have widened the chronological frame. Most older studies on "aryanisation" were limited to the time up until the state regulation of the process at the end of 1938. It is only recently, with the help of the new sources, that the gap has been bridged between the social dynamics of the "unofficial aryanisation" and the state ruled and controlled "compulsory aryanisation". Not to be forgotten: this also gives weight to the victims' perspective whose economic plundering was experienced as a continuous process in which they were increasingly deprived of their autonomy and ability to take any action.

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Third, these sources draw our attention to the direct and indirect profiteers of the raids on the Jews. The institutions mentioned at the beginning - the libraries, insurance companies, banks and museums – came into their property thanks to the mediation of the state financial authorities. The fact that, after such a long time, they are now back in the limelight is due to the publication of the files from the financial authorities. Then there are the many indirect profiteers – haulage firms, evaluators, storage companies, tradesmen etc. –, all those contracted by the financial authorities to carry out the expropriation and further utilisation of Jewish property. This group is now being increasingly addressed by researchers.

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Fourth and finally, with a view to the state financial authorities, the overall character of the economic persecution now appears in a totally different light. Earlier research approaches emphasised the social dimension of the "aryanisation" and concentrated above all on the wide-spread participation of fellow citizens, businesses and social institutions. The new sources from the financial authorities imply that the social factors should be more interwoven with the state

controlled plundering. The financial authorities' bureaucratic administration practice played a significant role in the moulding of the reality of persecution in the NS state.

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The new perspectives for research in this field was the motive for the publishers to dedicate an edition of 'zeitenblicke' to the latest findings in "Expropriation and Restitution". The papers by Claus Füllberg-Stolberg, Hans-Dieter Schmid and Christiane Kuller were delivered under the subject "Holocaust and Finance Administration" at the 26th annual conference of the German Studies Association in October 2002, all other articles are new. Archivists present the new sources in text and illustrations: Michael Stephan presents the tax, foreign currency and confiscation files of Jews from the NS era as a new source of research for contemporary history, Bernhard Grau deals with the restitution and compensation files and, using Philipp Auerbach's correspondence, Gerhard Fürmetz gives an insight into the early practice of state restitution in Bavaria. Supplementary to this, Nicole Marrenbach examines in her article the memoirs of persecuted Jews as a source of "aryanisation".

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Not only does the focus on the fiscal persecution accentuate the financial authorities as another player - one which to date had hardly been regarded at all – it also profiles the fiscal raison d'etre in the "aryanisation process". How did the objectives of the fiscal persecution of the Jews differ to those of other "arynisers"? What special means did the financial authorities have to seize the estate of the Jews? What specific characteristics did the practice of fiscal persecution have? These questions are pursued in the article by Christiane Kuller. However, the Jews were not the only victims of fiscal plundering. The article by Hans-Dieter Schmid compares the practice of the fiscal persecution of the Sinti and Roma and examines parallels between this and the treatment of Jews by the financial administration.

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That fiscal persecution could become a fatal factor for the victims is shown by Claus Füllberg-Stolberg in his article on how important the fiscal persecution was in the question of emigration for a Jewish family from Lower Saxony. The analytic outcome of an integrated investigation of commercial and private persecution, which was closely connected, is made clear in the article by Jan Schleusener on the "aryanisation" of the Bernheimer art gallery in Munich.

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The restitution of national socialist wrongs was not only 'post-history' of the 'Third Reich', but a process of one's own right and a product of the respective political, economic and social presence. The article by Constantin Goschler elaborates the characteristics of the German "internal restitution" by providing a balance of the development in the last 50 years. In contrast, taking Great Britain as an example, Susanna Schrafstetter shows how the international dimension of restitution for the national socialist wrongs came about.

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Expropriation and restitution are both processes of one's own right, but very closely related - in the lives of the persecutors as well as in the lives of the persecuted. This thought is what holds the contents of the articles of this edition of 'zeitenblicke' together. With a view to restitution, a circle must be drawn to see how the one-time expropriators became specialists responsible for restitution and compensation after the end of the war. The connection between expropriation and restitution is, however, also irresolvable in the life-history of the victims of national socialist persecution. This can be seen in the character, Edward Kossoy, whom Tobias Winstel interviewed for this edition of 'zeitenblicke'. Kossoy was both: a victim of NS persecution and an advocate of restitution in the truest sense.

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We would like to thank the authors for their excellent co-operation and their willingness to get involved in what is still an unusual medium. Our special thanks go to Gudrun Gersmann and Michael Kaiser, who from the Cologne side not only encouraged us in our work on this issue and were a great editorial support, but also took care of the technical side. Reinhild Kreis was responsible for the Munich part of the practical realisation, and this he did with commitment and

competence. Now all that is left, is to hope 'zeitenblicke' will find many interested readers, and we look forward to your feedback.

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