



Restitution files of the Financial Directorates

Table of contents

- Introductory comments
- Title of the holdings
- Origins of the holdings
- Contents of the files
- Informational Content
- Alternative sources of information
- Explanations and comments
- Archives of Upper Austria
- Tyrolean Provincial Archives

Introductory comments

The following information relates to the restitution files of the regional *Finanzlandesdirektionen* (“Financial Directorates”) held at the Austrian State Archives and Austrian Provincial Archives. The files pursuant to the *Erstes Rückstellungsgesetz* (“First Restitution Act”) form the main point of focus, as they surpass the files pursuant to the *Zweites Rückstellungsgesetz* (“Second Restitution Act”) in terms of both importance and number.

From a historical perspective the Austrian State Archives in Vienna, with its holdings from the Financial Directorate for Vienna, Lower Austria and Burgenland (in short: Financial Directorate Vienna) takes on a central role in terms of quantity and, as such, also quality of the files, as over 90 percent of Austrian Jews lived in Vienna in 1938. Special reference to the files pursuant to the First Restitution Act and (and in some cases to the Second Restitution Act) held at the Austrian State Archives is therefore fitting.

Title of the holdings

Austrian State Archives/Archives of the Republic

Record group: **Entschädigungs- und Restitutionsangelegenheiten** (“Compensation and Restitution Matters”), 1938–1985

Holdings: **Finanzlandesdirektion** (“Financial Directorate”), 1940–1947

File series: **Akten der Finanzlandesdirektion nach dem Ersten Rückstellungsgesetz** (“Files of the Financial Directorate pursuant to the First Restitution Act”)

File series: **Akten der Finanzlandesdirektion nach dem Zweiten Rückstellungsgesetz** (“Files of the Financial Directorate pursuant to the Second Restitution Act”)

Abbreviation for this type of file: FLD

Origins of the holdings

After the so called *Anschluss* on 13 March 1938, the Financial Directorate for Vienna, Lower Austria and Burgenland continued to exist as the first instance of the financial authorities until its dissolution in early June 1938 (German Reich Law Gazette 1938 I p. 637, Austrian Law Gazette 207/1938). A short while later, the Austrian Federal Financial Administration was incorporated into the Reich Financial Administration (here: Reich Minister of Finance) (German Reich Law Gazette 1938 I p. 601, Austrian Law Gazette 162/1938; German Reich Law Gazette 1938 I p. 699, Austrian Law Gazette 217/1938). The territorial National Socialist successor authority was the Chief Finance President Vienna-Lower Danube, who was established with the State Financial Procurator’s Office (German Reich Law Gazette 1939 I p. 1040, Austrian Law Gazette 750/1939). The Chief Finance President’s area of competence formed a key part of the National Socialist state seizure of assets.

After 1945, the re-established Financial Directorate Vienna took on the files of both the former Chief Finance President Vienna-Lower Danube and the relevant files for the southern districts of the re-established Province Burgenland from the Chief Finance President Graz. As a rule, it is possible to distinguish two functions of the Financial Directorate: on the one hand, it administrated properties which had been seized or declared forfeited and acted as a supervisory authority for the administrators it had appointed. On the other hand, the Financial Directorate Vienna was also the authority of first instance for restitution applications filed pursuant to the *Erste Rückstellungsgesetz* (“First Restitution Act”) or the *Zweite Rückstellungsgesetz* (“Second Restitution Act”).

Contents of the files

The files of the Financial Directorate Vienna are based, in part, on those of the National Socialist Chief Finance President Vienna-Lower Danube. The file holdings from the year 1945 originate from the agendas of the Property Control (administration) and the Restitution Claims pursuant to the First Restitution Act and the Second Restitution Act. The first governed the restitution of seized assets administrated by the Republic of Austria or the Federal provinces; the second the restitution of assets which had been forfeited and were now owned by the Republic of Austria.

Informational Content

The following information refers to the files pursuant to the First Restitution Act.

The documents which were originally created and collected by the Chief Finance President Vienna-Lower Danube for fiscal purposes, firstly, give an idea of the deprivation of rights and persecution under the National Socialist regime. Secondly, the files allow the whereabouts of the assets to be traced (sale, transfer, seizure, confiscation or forfeiture pursuant to the *Elfte Verordnung zum Reichsbürgergesetz* [“Eleventh Decree to the Reich Citizenship Law”] or the *Dreizehnte Verordnung zum Reichsbürgergesetz* [“Thirteenth Decree to the Reich Citizenship Law”]).

Information related to individuals can be gathered from the following documents:

- Deportation files (*Transportakten* – “Transport files”)
- Registry disclosures, declarations of death, inheritance documents
- Personal correspondence

Regarding the assets of people who were subjected to persecution under National Socialism, the following documents and information can be found:

- Information on the *Judenvermögensabgabe* (“Jewish capital levy”, German Reich Law Gazette 1938 I p. 1638ff., Austrian Law Gazette 612/1938),
- Information on the *Reichsfluchtsteuer* (“Reich Flight Tax”, German Reich Law Gazette 1931 I p. 699ff., here: p. 731ff., Austrian Law Gazette 94/1938; German Reich Law Gazette 1934 I p. 392f., Austrian Law Gazette 94/1938),
- Duplicates of the *Vermögensanmeldung* (“Property notice”) of 27 April 1938 (German Reich Law Gazette 1938 I p. 414, Austrian Law Gazette 102/1938) (with enclosures)
- Settlements of account of the *Verwaltungsstelle für jüdisches Umzugsgut der Geheimen Staatspolizei* (“Gestapo Administration Point for Jewish Removals”) (abbreviated: VUGESTA)
- Information on frozen accounts and securities deposits
- In some rare cases, the complete files of the *Vermögensverkehrsstelle* (“Property Transaction Office”) Vienna
- Correspondence with the Ministry for the Economy and Labor in Vienna or with the Reich Ministry of Finance in Berlin,
- Correspondence with the Head Office of the *Gestapo* (“Secret State Police”) and the Foreign Exchange Board and the Central Department for Jewish Emigration in Vienna

The so called “Lehner files” are among the rarer features of these holdings: these are files on the “administration of assets” by a Viennese lawyer who was appointed by the *Gestapo* as “liquidator” of Jewish assets in a large number of cases. In addition to notes on the property notices from 1938, the files of his office, which were confiscated after 1945, also contain detailed reports on how the assets were used, and the related correspondence and documentation. Using the “Lehner files” and the reports of other “asset liquidators”, the liquidation of assets can, in some cases, be traced from start to finish.

Documents which were created after 1945 included those from the Financial Directorate Vienna as a restitution authority in the first instance pursuant to the First Restitution Act such as applications for restitution, orders and occasionally also copies of decision on appeal. These are supplemented by:

- Correspondence with the authorities (e.g. with Department 34 of the Federal Ministry of Finance as supervisory authority and court of appeal, with the State Financial Procurator’s Office or the Federal Office for the Protection of Monuments),
- Correspondence with the restitution claimants
- Settlements of account from provisional administrators from the agendas of the Property Control (relating almost exclusively to real estate) and correspondence with administrators
- Disclosures from banks, savings banks and insurance institutions.

In rare cases, documents related to proceedings conducted pursuant to the Second Restitution Act or the Third Restitution Act (Federal Law Gazette 65/1947) can also be found.

The most recent parts of the files related to the *Sammelstellen A und B* (“Collection Agencies A and B”) for example *Feststellungsbescheide* (“declaratory judgments”) and information provided to the Fund for the Compensation of Losses of Assets of Political Persecutees (*Abgeltungsfonds*, “Compensation Fund”). The latter includes information on Reich Flight Tax payments, Jewish capital levy payments and other discriminating charges.

The information relevant to assets includes summaries of the assets, their utilization and eventual restitution, made on the basis of official investigations.

Alternative sources of information

The following information refers to the restitution files pursuant to the First Restitution Act.

In formal terms, the so called *Rückstellungskartei* (“restitution index”) at the State Archives, whose file numbers correspond to the registry numbers of the files of the Financial Directorate Vienna pursuant to the First Restitution Act, can also contain asset-related information. In addition an index from Department 34 of the Federal Ministry of Finance provides details on the object and the outcome of the restitution proceedings pursuant to this Restitution Act. Neither of the indexes is, however, either available to the public or recorded digitally.

In terms of content, if available the property notices of 27 April 1938 (Reich Law Gazette 1938 I p. 414, Austrian Law Gazette 102/1938), the files of the National Socialist Property Transaction Office and the files of the Compensation Fund also give information on the properties and the

methods of seizure. In addition, the card index of the Collection Agencies A and B on properties (“List of properties”) and on companies (“List of companies”) which, also in this case, are neither available to the public nor recorded digitally.

Court orders pursuant to the First (or where applicable pursuant to the Second) Restitution Act (and also decisions of the civil courts or copies of settlements pursuant to the Third Restitution Act) can be found in the files on the *Vermögensentziehungs-Anmeldungsverordnung* (“Ordinance on the Notification of Seized Property”), Federal Law Gazette 166/1946.

If all stages of recourse with the administrative authorities had been exhausted, from the regionally competent Financial Directorate, the supervisory authority at the Ministry of Finance above it (Department 34, in charge of restitution, restoration and matters of property control) up to the Supreme Administrative Court, then the Restitution proceedings are documented in these holdings, as each instance created its own files.

There are similar circumstances in the case of the State Financial Procurator’s Office, which dealt predominantly with proceedings conducted according to the Second Restitution Act and had the status of a party to the proceedings in cases of appeal. There is also an index and the corresponding holdings of Department 6 in the Austrian State Archives; the index is neither accessible to the public nor available in digital form.

If a property was subject of restitution proceedings, their commencement, outcome and, if applicable, change of owner was recorded in the land register of the competent land register authority. Only a legally binding settlement in the restitution proceedings, a negative decision for the restitution claimant or a withdrawal of the application can be gathered from this formal information.

Explanations and comments

The file series of the Financial Directorate Vienna pursuant to the First Restitution Act is denoted by the preceding designation *Registratur* (“registry”); the files series pursuant to the Second Restitution Act can be identified by an “Ö” preceding the registry number which stands for *Österreich-Vermögen* (“Austria-assets”).

In isolated cases, files of the Financial Directorate Vienna pursuant to the Second Restitution Act have found their way into the collection of files pursuant to the First Restitution Act. Furthermore, files of the Financial Directorate Vienna from the holdings pursuant to the First Restitution Act may be found in the holdings pursuant to the *Erstes Kunst- und Kulturgutbereinigungsgesetz* (“First Artistic and Cultural Assets Settlement Act”) and the *Zweites Kunst- und Kulturgutbereinigungsgesetz* (“Second Artistic and Cultural Assets Settlement Act”), which are stored separately at the Austrian State Archives.

Part of the holdings of the Financial Directorate Vienna is a special holdings of “M-files”, where the meaning of the designation “M” remains unclear. These files mostly relate to property formerly owned by the German Reich (for example military training areas, airfields, air raid defense towers, barracks, agricultural land, potato storage depots). The holdings were, although also containing circumstances pursuant to the Second Restitution Act, integrated into the holdings pursuant to the First Restitution Act. With the exception of ten files, over 300 files of the “M” series are recorded in the index of the Financial Directorate.

Experience has shown that the files of the Financial Directorate pursuant to the First Restitution Act can contain anything from one empty folder to several boxes.

The fact that the boxes with the files of the Financial Directorate Vienna at the Austrian State Archives pursuant to the First Restitution Act are labeled “Second Restitution Act” can lead to confusion.

Information on data processing: The Index of the Financial Directorate for Vienna, Lower Austria and Burgenland (pursuant to the First Restitution Act)

Archives of Upper Austria

Record group: **Finanzarchiv** (“Financial Archive”)

Holdings: **Finanzlandesdirektion** (“Financial Directorate”)

File series: **Beschlagnahmte Vermögen** (“Confiscated assets”)

Former title of this file series: **Finanzlandesdirektion – Beschlagnahmte Vermögen** (“Financial Directorate – Confiscated assets”)

Period: not stated

Abbreviation for this type of file: FLD – BV

Record group: **Finanzarchiv** (“Financial Archive”)

Holdings: **Finanzlandesdirektion** (“Financial Directorate”)

File series: **Vermögensrückstellungen** (“Restitution of assets”)

Former title of this file series: **Finanzlandesdirektion – Vermögensrückstellung VRL** (“Financial Directorate - Restitution of assets”)

Period: 1946 and the following years

Abbreviation for this type of file: FLD – VR

In addition to the asset-related files, the majority of files in the file series “Financial Directorate – Confiscated assets” (abbreviated: FLD – BV) and “Financial Directorate – Asset restitutions” (abbreviated: FLD – VR) of the Archives of Upper Austria contain the “aryanizations” which were not followed up with restitution proceedings after the end of National Socialism. Several lists and indexes on the status of the National Socialist “aryanizations” in the Reich Region Upper Danube between 1938 and 1945 are also attached.

The file series FLD – BV is comprised of 64 boxes; file series FLD – VR of 26. The files are ordered alphabetically by name (natural and legal persons). In order to safeguard and preserve the originals, the files series FLD – BV was recorded on 28 microfilms and the file series FLD – VR

on 27 microfilms.

Both holdings contain numerous references to other pertinent file series of the Archives of Upper Austria (for example *Reichsstatthalterei 1940–1945/Arisierungen* [“Office of the Reich Governor 1940–1945/Aryanizations”]) or the *Arisierungsakten* (“Aryanization files”) and *Vermögensanmeldung* (“Property notice”) which are both contained in the file series *Israelitische Kultusgemeinde Linz* (“Jewish Community Linz”) and the file series *Finanzabteilung des Landes Oberösterreich*, abbreviated: FiRK (“Financial Department of the Province of Upper Austria”) (see below).

When ordering a file from the file series “Financial Directorate – Confiscated assets”, in addition to the title of the holdings, the box or film number must also be given. The references to the file numbers of the National Socialist Chief Finance President Upper Danube, which are recorded in the access database of the Archives of Upper Austria are also given in the field “Remarks” of the Findbuch detailed view. With its assistance, the file can be found and retrieved faster from the box or on the microfilm.

When ordering a file from the file series “Financial Directorate – Restitution of assets”, in addition to the titles of the holdings, the file number within the file series or the address of the seized object must be given. In the Archives of Upper Austria, the relevant box is retrieved using this information by means of a special index.

In January 1986, files were transferred to the Archives of Upper Austria by the Financial Department of the Office of the Upper Austrian Provincial Government (file series *Financial Department of the Province of Upper Austria*, abbreviated: FiRK), which had originated during the course of the restitution of the assets expropriated for the benefit of the Reich Region Upper Danube in the years 1938–1945. According to the Archives of Upper Austria, they constitute the remainder of a holdings which no longer exists to its previous extent. The facts and circumstances documented in the files in part overlap, firstly, with the files of the Financial Directorate for Upper Austria “Financial Directorate – Confiscated assets”, “Financial Directorate – Restitution of assets” and, secondly, with the file series “Restitution Commission (Rk) 1947–1966” in the sub-holdings “Provincial Court Linz – Special Courts” pursuant to the Third Restitution Act (Federal Law Gazette 54/1947). Files from the 13-box series can be ordered using the title of the holdings and the box number.

Information on data processing: Restitution files of the Financial Directorate Upper Austria – Confiscated assets

Information on data processing: Restitution files of the Financial Directorate Upper Austria – Restitution of assets

Tyrolese Provincial Archives

Holdings: **Finanzlandesdirektion für Tirol – Rückstellungsakten** (“Financial Directorate for Tyrol – Restitution Files”)

File series: **Rückstellungsansuchen** (“Restitution Claims”)

Period: 1946 and the following years

Abbreviation for this type of file: RA

The file series “Financial Directorate for Tyrol – Restitution Files” contains the files pursuant to the First Restitution Act and to the Second Restitution Act. According to the Tyrolese Provincial Archives, this file series was taken over from the Financial Directorate for Tyrol in the 1980s. The restitution applications and the pertinent procedural documents were incorporated into the files series “Restitution claims” during a re-organization by the Archives, together with further documents such as investigation reports, lists and correspondence. As the latter are “Varia” holdings, which are broad in scope, they were not included in the Findbuch: The assets that were expropriated by the National Socialists and declared forfeited to the German Reich, which appear under the signature RU-3/1-10, were prepared for the Findbuch in a separate list.

According to the Tyrolese Provincial Archives, the holdings “Restitution claims files” are by no means complete. It must be assumed that the missing files were conveyed to higher instances after appeals had been filed and were incorporated into separate file holdings (the Department 34 of the Federal Ministry of Finance and then the Administrative Court come into question).

Information on data processing: Restitution files of the Financial Directorate Tyrol