

‘ . . . treat them like Jewish objects’  
The treatment of the Sinti and Roma  
at the hands of the fiscal administration

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The present contribution examines the role played by the German fiscal administration in the legalised plundering of the Sinti and Roma during the NS era with a view to establishing to what extent the treatment of the Sinti and Roma corresponded to that of the Jews. To this end, the structures and procedures in dealing with the Sinti and Roma are examined largely on the basis of two case-studies taken from the jurisdiction area of the President of the Central Fiscal Authority in Hannover. It is concluded that the legal basis and the structures in dealing with the Sinti and Roma and Jews were identical, but that in the case of the Sinti the procedure, though essentially the same, was applied by the fiscal bureaucracy in an even more peremptory and arbitrary manner, thus reducing the legalistic cloaking of the robbery to a mere formality, devoid of meaning. This is seen as a result of the traditional anti-Gypsy feeling in bourgeois society and of the Gypsy policy and Gypsy legislation in Germany which traditionally violated citizens' rights.

**Keywords:** Sinti and Roma, Nazi persecution, fiscal administration, deportation, Auschwitz

## Introduction

Researchers of the Holocaust are inclined to forget the Sinti and Roma. When the hypothesis of the singularity of the Holocaust towards the Jews is argued, this inclination can easily become habitual. As an outcome of the singularity hypothesis, there have been repeated controversial discussions as to whether the Sinti and Roma were victims of the genocidal plans of the

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National Socialists in the same way as the Jews. Romani Rose for example, the chairman of the *Zentralrat Deutscher Sinti und Roma* (Central Council of the German Sinti and Roma), insisted in an impassioned rejoinder to the speech of Yehuda Bauer on Holocaust Day in the German Bundestag in 1998 that there were ‘historical parallels’ between the genocide of the Jews and that of the Sinti and Roma. The ‘orders were the same’ for both, he wrote, quoting a statement of Otto Ohlendorf, one of the *Einsatzgruppen* leaders (Rose 1998). By contrast, in his reply to Rose, Yehuda Bauer emphasised the difference between the genocides and thus in the last resort pleaded for the singularity hypothesis (Bauer 1998). In view of this controversy, it seems worthwhile in pursuing the present enquiry to ask to what extent the treatment of the Sinti and Roma at the hands of the fiscal administration corresponded with the treatment of the Jews and whether there are differences and if so, where they lay.

For a long time the National Socialists’ policy towards the Sinti und Roma (Zimmermann 1996; Lewy 2000) was quite diffuse, a mixture of traditional police ‘Gypsy policy’—the criminal police (‘Kripo’) were responsible for the Sinti and Roma, not the Gestapo—and of ‘racial hygiene’ measures, even to the point of sterilisation. It was not until the outbreak of war that a stronger shift towards a ‘final solution of the Gypsy question’ became apparent. The first preparatory steps in this direction consisted of establishing a central register<sup>1</sup> and ‘forcibly settling’<sup>2</sup> the Sinti and Roma in the Reich, who until then had frequently been ‘itinerant’. Two great waves of deportation to the East then followed, which were exclusively directed against the Sinti and Roma: the first one in May 1940, with 2,300 Sinti and Roma being deported from the western and northern regions of the Reich to the ‘General-gouvernement’ (i.e. German-occupied Poland), still with the diffuse aim of achieving a ‘territorial final solution’ in occupied Poland; and a second one in March 1943 to the so-called Gypsy family-camp in Auschwitz-Birkenau. Smaller transportations to Auschwitz followed until immediately before the camp was disbanded in the summer of 1944.

Organising the transportations was the responsibility of the criminal police head offices (*Reichskriminalpolizeileitstellen*), that had been introduced

1. Cf. Himmler’s so-called Gypsy Basic Order (*Zigeunergrunderlass*): Runderlass Bekämpfung der Zigeunerplage, 8 Dec. 1938, printed in Döring 1964: 197–200.

2. Schnellbrief des RSHA (‘Festsetzungserlass’), 17 Oct. 1939 (express letter from RSHA): Erlass-Sammlung ‘Vorbeugende Verbrechensbekämpfung’ (Collection of decrees on crime prevention), Bibliothek des BA Berlin: RD 19/28–15.

as agencies of the new Reich's criminal police in 1936 and had been equipped with special units for Gypsy matters since 1939.<sup>3</sup> In Hannover, for example, there was the Gypsy Intelligence Service (*Zigeunernachrichtenstelle*), which was attached to the 9th Commissioner's office. Since this unit's files were destroyed just as thoroughly as the Gestapo files, here too the records of the fiscal administration are not only an excellent source for examining the bureaucratic robbery of the Sinti and Roma by the fiscal administration; at the same time they are one of the most important sources that exist for reconstructing the deportation of the Sinti and Roma. In the following, the structures and procedures used by the fiscal administration in dealing with the Sinti and Roma will be shown, mainly by looking at two case-studies within the jurisdiction area of the President of the Central Fiscal Authority (*Oberfinanzpräsident*, hereafter OFP) in Hannover: firstly the deportation of the Sinti from the administrative district (*Regierungsbezirk*) of Hildesheim to Auschwitz in March 1943 and secondly the deportation of the carrier Wilhelm Friedrich and his family from Hannover in February 1944, likewise to Auschwitz.

### Case I: Deportation from Hildesheim to Auschwitz, March 1943

On 1 March 1943, 57 Sinti throughout the administrative district of Hildesheim were arrested by the criminal police at one swoop and brought to the Hildesheim police prison, where first of all their 'identities were checked.'<sup>4</sup> The legal basis for this action was Himmler's so-called Auschwitz Decree of 16 December 1942 and the detailed implementation order of the Reichssicherheitshauptamt (hereafter RSHA, the central office of the security police, amalgamating various police and security services) of 29 January 1943, with which the final genocidal phase of the NS Gypsy policy was ushered in.<sup>5</sup> There were a striking number of children and youths among the victims in Hildesheim: 33 children under the age of 14 and five youths under 18, in

3. Ausführungsanweisung des Reichskriminalpolizeiamts (RKPA), 1 Mar. 1939 (police implementation instructions), printed in Döring 1964: 201–7. On the headquarters of the criminal police cf. Wagner 1996: 235ff.

4. The following account is based largely on the following files: Niedersächsisches Hauptstaatsarchiv Hannover (hereafter: NHStAH), Nds. 120 Hild., Acc. 132/90, no. 208 and Hann. 210, Acc. 160/98, no. 12 (case no. 1596). In addition, a lengthy interview was conducted with the only contemporary witness still alive, Lily van Angeren.

5. Himmler's Decree has not yet been found, the express letter of the RSHA is printed in Döring 1964: 214–19.

other words, two-thirds of those deported were under-age. A group of six children and youths came from the provincial reformatory school in Göttingen, where male Sinti children from the Province of Hannover who were in corrective care had been assembled since 1942.

The eldest among those arrested was 71 years old, the youngest was a girl of less than two years of age—neither of whom survived in Auschwitz till the end of the year. The arrestees were taken by bus to Braunschweig on the day after their arrest, whence they were transported to Auschwitz, presumably in a regular passenger train together with Sinti from other towns en route—in a special passenger carriage with a group ticket, for which a group of fifty people or more paid half the third-class fare (Döring 1964: 217; Zimmermann 1996: 318). This explains why a striking number of groups of just over 50 people were deported in this transportation. On 6 March they were registered in the journal of the Gypsy camp in Auschwitz-Birkenau.

The bureaucratic robbery of those arrested had already begun in Hildesheim, where according to the Decree (Döring 1964: 217) they were to be deprived of their cash and bonds. The Hildesheim Sinti did not actually possess any bonds (and not many other Sinti will have possessed any either), but the criminal police succeeded in confiscating cash totalling 672.49 RM, a comparatively large sum, but more than one third of which alone (260.40 RM) came from the head of one of the two Hildesheim families. The remaining amount was made up mostly of tiny amounts taken from 18 people, including the small wages which had been paid to the children in corrective care on being discharged from the reformatory school.<sup>6</sup> This sum was later transferred by the criminal police headquarters directly to the Head Treasury (Oberfinanzkasse), painstakingly divided up according to owners and Revenue Offices.

The Gestapo was responsible for ‘initially securing’ the remaining wealth of the deportees (Döring 1964: 218; Schmid 2000: 147–8)—as in the case of the deported Jews—in the present case this being the Gestapo sub-office in Hildesheim. This first of all arranged for the assets to be secured ‘provisionally’ by the local authorities, the Head Mayors (*Oberbürgermeister*) of Hildesheim and Göttingen and the District Administrators (*Landräte*) of Holzminden and Peine.<sup>7</sup>

6. This can be deduced from the welfare records: NHStAH, Hann. 154 Göttingen, Acc. 112/93, nos. 1993, 3067, 3071, 3072, 3076 and 3078.

7. Gestapo-Außendienststelle Hildesheim (Baumeister) an OFP Hannover, 16 June 1943’ (correspondence): NHStAH, Hann. 210, Acc. 160/98, no. 12

The legal basis for the ensuing bureaucratic procedure was the 'Law on the seizure of property of people hostile to the people and state' (*Gesetz über die Einziehung volks- und staatsfeindlichen Vermögens*) of 14 July 1933, whereby a 'Law for the seizure of Communist property' (*Gesetz zur Einziehung kommunistischen Vermögens*) of 26 May 1933 had been extended to embrace the Social Democrats, too.<sup>8</sup> This law was extended to the Jews by a decree of the Reich's Finance Minister of 4 November 1941 (Adler 1974: 182, 506), completely disregarding the facts, that German Jews were in their vast majority neither hostile to the state nor communist. The deportation of the Jews to the East was well under way at that point in time. However, since the 11th Ordinance relating to the Reich's Civil Code (*Reichsbürgergesetz*) was issued soon afterwards, on 25 November 1941, providing for a simpler procedure, the 1933 law was soon only applied to the Jews deported to Auschwitz and Theresienstadt, which formally lay within the Reich (Schmid 2000: 150–1). The law was extended to the Gypsies by means of two decrees issued by the Reich Minister of the Interior: in the first decree of 14 November 1941 it was belatedly declared that the 'Gypsies and Gypsy *Mischlinge*' who had been deported to the Generalgouvernement in May 1940 'on the order of the Supreme Command of the Wehrmacht' had 'been enemies of the people and the state' (Rose 1995: 97); in the second decree of 26 January 1943 the same was 'declared' for those due to be deported to Auschwitz—three days before the RSHA had even determined which class of peoples this affected in his express letter. The manner in which this 'declaration' is worded—namely 'that the activities of the Gypsy people, who were to be put in a concentration camp on the orders of the Reichsführer-SS of 16 Dec. 1942 had been hostile to the people and state or Reich'—illustrates the utter absurdity of this legal construction (Döring 1964: 219).

The procedure following the law of 1933 was all the more complicated since it required directives authorising seizures to be issued by the intermediate government agencies—in Prussia these were the Heads of Administration (*Regierungspräsident*, hereafter RP)—which either had to be handed out to those affected together with a document acknowledging the receipt (*Zustellungsurkunde*) or had to be announced publicly. Despite this legal situation the Hildesheim Gestapo did not address the Hildesheim RP until a month after the deportation, with the request that a collective seizure directive be issued. By way of justification it was argued—quoting the

8. RGBl. 1933 I, pp. 293 and 479–80.

express letter of the RSHA almost literally—that it had not been possible to arrange for and deliver the seizure directives—as was the normal procedure in deporting the Jews—before the action took place, because ‘under no circumstances were the prescribed measures to be made known beforehand in order to prevent the Gypsy people from departing early [. . .].’<sup>9</sup> In the case of the Sinti, unlike the German Jews, it was feared that the prospect of official measures would drive them into hiding—and not without reason, as we shall see.

Since the directives could no longer be delivered because they had been issued belatedly, only the second option remained open: public announcement. This had generally been carried out by publishing them in the *Reichsanzeiger*, but from September 1942 onwards two-week public notification was sufficient.<sup>10</sup> The Gestapo now applied for this quicker method. In addition, the request was also made that the collective seizure directive be sent before the two weeks had elapsed, so that it would be possible to clear the flats of the deported Sinti immediately. By now, the Gestapo in Hildesheim clearly regarded the seizure directives only as an annoying formality which did not need to be taken so seriously, as is underlined by the fact that they were also impertinent enough to ask the Hildesheim RP to include a few people in his collective directive who lived in Lehrte in the administrative district of Lüneburg, for whom he was thus not even responsible. The RP responded in a cool and correct manner. He informed them on 29 May—thus almost two months later—that he had sent the files for the Gypsies resident in Lehrte to the RP in Lüneburg responsible for them. At the same time he sent them several copies of his seizure decree, which had not been published in the *Deutscher Reichsanzeiger* until 10 May.<sup>11</sup> He was clearly not in any hurry. But the fact that the more time-consuming path had been taken appears to have been due rather to lack of awareness of the legal situation.<sup>12</sup>

It was only now that the Gestapo were able to undertake further steps. On

9. Gestapo-Außendienststelle Hildesheim an RP Hildesheim, 8 Apr. 1943 (correspondence): NHStAH, Nds. 120, Acc. 132/90, no. 208; Döring 1964: 217.

10. Runderlass des RMdI, 21 Sept. 1942 (circular order): Ministerialblatt des Reichs- und Preußischen Ministers des Inneren (MBliV) 1942, col. 1881.

11. Regierungspräsident Hildesheim an Gestapo-Außendienststelle Hildesheim, 29 May 1943 (correspondence): NHStAH, Nds. 120, Acc. 132/90, no. 208; *Deutscher Reichsanzeiger* no. 106, 10 May 1943.

12. This is suggested by a memorandum dated 20 Apr. 1943. The text of the seizure directive had not been sent to the *Reichsanzeiger* until 6th May. NHStAH, Nds. 120, Acc. 132/90, no. 208.

16 June 1943 they approached the OFP in Hannover with the request that he carry out the 'final utilisation' (*endgültige Verwertung*) of the deportees' assets, in other words that he seize and sell or auction them on behalf of the Reich.<sup>13</sup> The Gestapo's task was thereby concluded. The Assets Utilisation Office (*Vermögensverwertungsstelle*) attached to the OFP was responsible for continuing the procedure. This office in turn commissioned the Revenue Offices responsible in Göttingen, Hildesheim, Holzminden and Peine to take the seized assets and—as it is literally stated—'to treat them like Jewish objects'.<sup>14</sup> As a rule this meant that the assets were publicly auctioned by order of the Revenue Office.

In the case of the Sinti from Hildesheim the outcome of the assets utilisation is not known. But in general proceeds from the Sinti will not have been very great. In the case of the Sinti from Braunschweig, who were deported at the same time as the Hildesheim Sinti, the OFP in Hannover explicitly mentions 'few movable assets';<sup>15</sup> in connection with a group of about 20 Sinti who were deported from Braunschweig at the end of March 1943, the Gestapo reported that no valuables had been found on them at all.<sup>16</sup> In Lüneburg, the auctioning of the possessions of two Sinti families brought in a total of 637.67 RM for the Lüneburg Revenue Office, with the greatest proceeds coming from the sale of two musical instruments, a violin for 285 RM and a hand accordion for 60 RM. From these proceeds the Revenue Office then had to settle rent arrears of 116 RM for the two flats from the time of the deportation till the auction.<sup>17</sup> But any subsequent income was also recorded with great care, however small the amount was. Thus in August 1943, the Braunschweig Gestapo reported to the OFP that outstanding wages due to the 16 deported Sinti to the amount of 238.98 RM had been seized, in April 1944 a further 333 RM were reported, which was mainly the cash belonging to a Sinto that had been taken from him while on remand in Fulda.<sup>18</sup>

13. Gestapo-Außendienststelle Hildesheim an OFP Hannover, 16 June 1943 (correspondence): NHStAH, Hann. 210, Acc. 160/98, no. 12.

14. Beschluss OFP Hannover, 22 June 1943 (resolution): *ibid.*

15. The terminology suggests that in this estimation the assets of the deported Jews served as a yardstick: 'The few movable assets of the expelled Gypsies is to be used in the same way as the movables of the expelled Jews.' OFP Hannover an FA Braunschweig-Stadt, 29 Apr. 1943 (correspondence): NHStAH, Hann. 210, Acc. 160/98, no. 14.

16. Staatspolizeistelle Braunschweig an OFP Hannover, 25 May 1943 (correspondence): *ibid.*

17. NHStAH, Nds. 225 Lüneburg, Acc. 2001/517, nos 157 and 161.

18. Staatspolizeistelle Braunschweig an OFP Hannover, 27 Aug. 1943 and 12 Apr. 1944 (correspondence): NHStAH, Hann. 210, Acc. 160/98, no. 14.

The comparatively large sums of cash held by the Sinti—even the Braunschweig Sinti who were reported as utterly destitute had had 184.48 RM in cash confiscated<sup>19</sup>—can be explained by the fact that the Sinti as a rule had no bank accounts.

### Case II: deportation of the family of a wealthy Sinto to Auschwitz, February 1944

But there was also the occasional quite affluent Sinto, such as the showman Karl Weiß of Osnabrück, who owned two pieces of property with blocks of flats for three and five families. In a estimate of the Osnabrück criminal police,<sup>20</sup> which records all 54 Sinti from Osnabrück who were deported to Auschwitz on 1 March 1943, his wealth is shown as amounting to 11,881 RM. However, the list also confirms the overall impression: of the 54 Sinti listed, 44 were entirely without any form of wealth (albeit 20 of them were children under the age of 10). So if one disregards Weiß, the other nine Sinti possessed valuables with an average real value of 130 RM, mostly consisting entirely of pieces of furniture and furnishings.

Somewhat less wealthy than Weiß was the carrier Wilhelm Friedrich, who owned a plot of land with a house in the Hannover suburb of Stöcken. His case is documented in the records more accurately. Friedrich was supposed to be arrested with his large family—a total of 17 people—by the criminal police on 18 February 1944. This action was so badly prepared or carried out so casually that five members of the family were able to escape. Nor were they captured later, although the Gestapo was still maintaining on 22 March that their transportation to Auschwitz would ‘soon ensue’.<sup>21</sup> The twelve people arrested were deported to Auschwitz on 22 February 1944. On 22 March the Gestapo applied to the RP in Hannover—belatedly as always<sup>22</sup>—

19. Staatspolizeistelle Braunschweig an OFP Hannover, 25 May 1943 (correspondence): *ibid.*

20. This list is printed in the brochure: Sinti in Osnabrück—Bürger dieser Stadt. Begleitbroschüre zur Ausstellung am 21. Mai 1997 im Stadthaus, Osnabrück 1997, p. 26–9.

21. Gestapoleitstelle Hannover an RP Hannover, 22 Mar. 1944 (correspondence): NHStAH, Nds. 225 Hannover-Nord, Acc. 2001/517, no. 287. Extracts from an interview with one of the escapees are printed in: Hein and Krokowski 1995: 76–8.

22. In Braunschweig, where the responsible Minister of the Interior was still issuing individual directives, they were only issued as needed, i.e. in the case mentioned only a year after the deportation. Cf. Stapostelle Braunschweig an OFP Hannover, 12 Apr. 1944 (correspondence) and the two directives of 14 and 30 Mar. 1944: NHStAH, Hann. 210, Acc. 160/98, no. 14.

for a collective seizure directive to be issued that was not only to include the deportees, but also the five who had escaped arrest—on the grounds just stated. The Hannover RP did not view this as being amiss: on 28 March he issued the desired directive for the ‘Gypsy *Mischlinge* who had been transferred to the concentration camp (Gypsy camp) in Auschwitz and for those who still needed to be transferred, some of whom were on the run’ and had it hung up on the board in the building of the District Administration Court (*Bezirksverwaltungsgericht*) from 31 March till 17 April 1944, thus formally visible to the public, de facto more or less hidden from public view.<sup>23</sup>

On 20th April the Gestapo handed over Friedrich’s assets to the OFP.<sup>24</sup> Among the valuables were four horse-carts and three horses with harnesses, which had been employed in air defence. In this connection, the head of the town of Hannover’s vehicle park approached the OFP on 4th May: since as far as he could ascertain the horses were not being employed in the manner required by the war economy, he had decided to hand them over to ‘someone in need of them, who would guarantee to employ and care for the horses correctly’. He therefore requested that the horses and carts be handed over to a horse-dealer ‘nominated’ by him after an official estimate had been made.<sup>25</sup> That was what happened. The estimate produced a total value of 2,035 RM, of which 2,002.90 RM remained after deducting the cost of the estimate. This amount was remitted by the horse-dealer Schmedes on 4 May 1944. On the following day the Assets Utilisation Office remitted the remaining assets to the Revenue Office responsible for their further use or administration.<sup>26</sup> This included the house and plot of land with a rateable value of 3,010 RM, the proceeds from the furniture auction to the sum of 1,249.70 RM and the confiscated cash to the amount of RM 216.42, thus totalling no less than 6,500 RM.

Even before it had been handed over, the OFP had let the property be transferred to the name of the German Reich and had ordered three mortgages benefitting Friedrich’s children to be annulled. This was also carried out by the Lower District Court (*Amtsgericht*) in a routine manner, after an enquiry about the legal validity of the seizure directive had been answered

23. Verfügung des RP Hannover, 28 Mar. 1944 (directive) and RP Hannover an OFP Hannover, 31 May 1944 (correspondence): NHStAH, Nds. 225 Hannover-Nord, Acc. 2001/517, no. 287.

24. Gestapoleitstelle Hannover an OFP Hannover, 20 Apr. 1944 (correspondence): *ibid.*

25. Fahrbereitschaftsleiter an OFP Hannover, 4 May 1944 (correspondence): *ibid.*

26. Pferdehandlung Schmedes an OFP Hannover, 4 May 1944 and OFP Hannover an FA Hannover-Waterlooplatz, 5 May 1944 (correspondence): *ibid.*

to their satisfaction and after they had also been instructed by the OFP that the land register offices were not required to check 'whether in the case of registration requests submitted by the OFP the technicalities were really fulfilled'.<sup>27</sup> After the question of ownership had been sorted out, the OFP duly reported the property to the Head of Provincial Government (*Oberpräsident*, hereafter OP). In accordance with a decree issued by Hitler on 29 May 1941, it was possible to pass on assets or parts of assets that had been seized on behalf of the Reich free of charge to 'autonomous regional corporations', if they could assist them in fulfilling their tasks. According to an implementation order of 9 April 1942, in Prussia the OP was responsible for conducting the enquiry; in addition the *Gauleiter* responsible had to be informed.

In the present case the OFP discharged this duty on 11th August, informing those concerned at the same time that no appropriate body was known to be interested. To be on the safe side, he appended a description of the property, from which it was evident that the building was in a bad state of repair and that the flats had become neglected and were in need of repair.<sup>28</sup> The Braunschweig Gestapo managed to deal with a similar case quite peremptorily: After deporting the Braunschweig Sinti on 2 March 1943, 'Gypsy waggons, huts and emergency housing' remained on the camp-site, which in the opinion of the Gestapo were 'in an unusable state, since some of them were made of completely rotten wood or other worthless materials'. On consultation with the Braunschweig Ministry of the Interior and the Head Mayor, 'who as an autonomous corporation would have been eligible for taking on this worthless accommodation if required,' they were simply burnt down—with the standard argument from the repertoire of anti-Gypsy stereotypes that it was feared they might become the source of infectious disease and lice.<sup>29</sup>

There did not appear to have been a public body interested in the property in Stöcken, but two purchase applications were submitted by private people, who clearly sensed a bargain. In June 1944 a lance-corporal on holiday leave in Stöcken enquired whether he might purchase the property, because he wanted to set up a horse-carrier business there after the war, and in February

27. Amtsgericht Hannover an OFP Hannover, 16 May and 20 June 1944, 'OFP Hannover an Amtsgericht Hannover, 7 June 1944 (correspondence): *ibid.*

28. OFP Hannover an OP Hannover, 11 Aug. 1944 (correspondence): *ibid.* Hitler's Decree on using seized assets, 29 May 1941: RGBl. 1941 I, p. 303; Runderlass von RMdI und RFM v. 9 Apr. 1942 (circular order): MBliV 1942, col. 687–8.

29. Gestapo Braunschweig an OFP Hannover, 10 Apr. 1943 (correspondence): NHStAH, Hann. 210, Acc. 160/98, no. 14.

1944 an invalid, who had run a carrier business earlier, but who in the meantime was employed as a messenger at the Technical University (*Technische Hochschule*), offered to take the property immediately with the horses and carts and to pay in cash. Both offers were turned down by the OFP on the grounds that the sale of seized property was frozen till the end of the war 'to give those *Volksgenossen* (people's comrades) at the front an opportunity to purchase property after they had returned from the war'.<sup>30</sup>

Clearly no-one in the fiscal administration reckoned with the possibility that the former owner might return. But this is precisely what did happen. Friedrich survived Auschwitz, returned to Hannover and moved back into his house in June 1945, together with further survivors of his family, although the Revenue Office that was administering it had been renting it out since June 1944. At first he obediently paid the Revenue Office the rent for his own house. It was only in November 1945 that he refused to continue paying, and the fiscal official responsible—by the way, this was the same one who had been administering it since 1944—recorded in a memorandum that 'for understandable reasons' he had refrained from obtaining the rent compulsorily.<sup>31</sup> However, Friedrich's repeated applications for the restitution of his property were continually rejected, with reference being made to contrary resolutions made by the British Military Government for generally delaying the restitution of confiscated properties to get the time for thorough examinations. The situation remained thus until the administration of the property was transferred from the fiscal administration to the Lower Saxony Department for Supervising Frozen Assets (*Landesamt für Beaufsichtigung gesperrten Vermögens*) in May 1949.<sup>32</sup>

## Conclusion

Let us return to our original question. This account of the two case-studies has in my opinion made it sufficiently clear that in robbing the Sinti and Roma the Reich's fiscal administration really was obeying the 'same orders'

30. OFP Hannover an Albert Gosewisch, 9 May 1944, Heinrich Kölling an RP, 12 June 1944, and Albert Gosewisch an RP, 26 Feb. 1944 (correspondence): NHStAH, Nds. 225 Hannover-Nord, Acc. 2001/517, no. 287.

31. Aktenvermerk, 14 Dec. 1945 (memorandum): *ibid.*

32. Friedrich an FA Hannover-Waterlooplatz, 30 May 1947, FA Hannover-Waterlooplatz an Friedrich, 8 Sept. 1945, 6 June 1947 und 24 May 1949' (correspondence): *ibid.* On instructions from the OP, Friedrich was given back two of the horses which Schmedes had immediately re-sold to various farmers in 1945. Cf. memorandum, 17 Sept. 1945: *ibid.*

as for the Jews. If applying the 1933 laws against ‘enemies of the Reich’ to the deported Jews shows a high degree of arbitrariness, then extending them (belatedly at first) to cover the Sinti und Roma deported in 1940 and extending them again in early 1943 to cover all Sinti and Roma deported to Auschwitz comes close to absurdity. In the practical implementation of these orders exactly the same decrees and regulations were applied. In the files this is made apparent on several occasions when expressions are used such as: the Sinti assets are ‘to be treated like Jewish objects’<sup>33</sup> or ‘to be utilised in accordance with the regulations issued for the utilisation of Jewish assets’.<sup>34</sup> It is of no surprise that the Hannover Revenue Office, to which the administration of Friedrich’s property was assigned, initially referred to it as ‘Jewish property’.<sup>35</sup> Furthermore, not only the same orders were valid, the same forms were often used too, even long after the end of the war, although after 1945 the term ‘Jew’ was—not as was done before—simply replaced by ‘Gypsy’ or ‘Gypsy *Mischling*’.

Thus, although the legal basis and the structures used by the fiscal administration in dealing with Sinti and Roma were by and large identical with those of the Jews, the records of the Hannover fiscal administration do also show characteristic variations in the way the Sinti and Roma were treated. The most obvious difference is in the fact that in the case of the Sinti the seizure directives were generally applied for and issued afterwards and then usually in the shape of collective directives. The reason for this is obvious enough: where Sinti were concerned one was afraid that due to their very different cultural background they would run away to escape deportation in much greater numbers than was the case with the socialised bourgeois German Jews. Since one could also assume that the bureaucrats carrying out the directives and the population were even less likely to express disapproval in the case of the Sinti than in that of the Jews, in the case of the former the legalistic cloaking of outright robbery in the shape of individual directives and documentary evidence of delivery was replaced by a summary procedure that turned it into a formality devoid of meaning.

The second difference is closely connected with the first, since it concerns those Sinti who despite all precautionary measures were able to go into hid-

33. Beschluss OFP Hannover, 22.6.43 (OFP resolution): NHStAH, Hann. 210, Acc. 160/98, no. 12.

34. OFP Hannover an FA Hannover-Waterlooplatz, 5 May 1944 (correspondence): NHStAH, Nds. 225 Hannover-Nord, Acc. 2001/517, no. 287.

35. Cf. div. letters of FA Hannover-Waterlooplatz, 18 May 1944: *ibid.*

ing: Their assets were nevertheless seized for the benefit of the Reich, clearly without objections being raised, although this was hardly covered by the Declaration Decree of January 1943. Both deviations show that the orders applied to the Sinti and Roma were in principle 'the same', but they were applied even more in the sense of the prerogative state (Fraenkel 1941) than in the case of the Jews. It seems likely that this was a consequence of the traditional anti-Gypsy feeling in the bourgeois society and of the Gypsy policy and Gypsy jurisdiction in Germany which traditionally violated civil rights.

*Translated from the German by Catherine Atkinson*

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