

EHRI Online Course in Holocaust Studies

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Persecution and Deportation in Western Europe – The Expropriation and Economic Destruction of the Jews in Germany and Western Europe

Translation: *A01 Tax-evasion warrant*

Taxation Office Hansa

Berlin NW. 7, 25.2.1936

Luisen Straße 33/34

Attested Copy

### **Taxation Warrant and Confiscation of Assets**

The widow Rebecka Lehmann, née Mainz

Born on 31.7.1880 in Frankfurt/Main

Last of Berlin NW, Klopstockerstr. 21,

Presently in Tel Aviv (Palestine) Ben Yehuda Road 200 Beth Olitzky

The aforementioned owes the Reich a Reich Flight Tax [Reichsfluchtsteuer] of 133,136.46 RM which was due for payment on 26.3.1935, with a surcharge of 5 percent for every half month begun following the due date of payment.

In accordance with § 9.2 of the Reich Flight Tax (Reich Taxation Gazette 1934, p. 599; Reich Law Gazette, Part 1 1931, p. 699; 1932, p. 571; 1934, p. 392, 941; 1935, p. 850), the domestic assets of the taxable person are herewith confiscated to secure the claims of the Reich Flight Tax, along with surcharges, and to meet the financial penalties to be determined based on § 9.1 of the Reich Flight Tax and all the costs accruing in taxation and criminal proceedings.

It is herewith enacted for all natural and legal persons who have a domicile, their usual place of residence, their place of business, their principal executive office or property in the Reich, that they are prohibited from effecting payments or other services to the named taxable person; they are herewith summoned to report immediately, within a month at the latest, to the respective Taxation Office any outstanding monies or other claims owed to the taxable person.

Whoever effects a payment to the taxable person for the purpose of settling claims after the publication of this notification, he/she is – according to § 10.1 of the Reich Flight Tax Law – only exempted from liability to the Reich when it can be proven that he/she had no knowledge of the confiscation at the time of payment and that he/she is not culpably ignorant of the law. The culpability of a representative is equivalent to one's own culpability.

Whoever intentionally or negligently fails to fulfil their duty of disclosure, he/she will be penalized according to § 10.5 of the Reich Flight Tax Law for tax violations (§ 413 Reich Revenue Code), insofar as the corpus delicti of taxation avoidance or fraud (§§ 396, 402 Reich Revenue Code) is not fulfilled.

Under § 11.1 of the Reich Flight Tax Law, every officer of the Police and Security Service, the Tax Investigation Bureau and the Customs Investigation Bureau, as well as every other official of the Reich Fiscal Authority appointed an investigatory officer of the state prosecution, is obligated to temporarily arrest the taxable person if she is encountered in the Reich.

Herewith the instruction is enacted to temporarily arrest the aforementioned taxable person should she be encountered in the Reich and immediately bring her before the magistrate of the district in which the arrest is carried out.

translated by Paul Bowman