

Eberhardt No. 270
Exhibit No.

I, Dr. Gert Weiz, Assistant Defense Counsel for Karl Eberhardt in Case X before the American Military Tribunal in Nuremberg, hereby certify that the attached document

photostat of the decree regarding enemy property in the
Alsace of 16 December 1941

has been taken from the Krupp folder put at my disposal as captured document (file number of the Prosecution: K (B) A-30)).

Nuremberg, 9 May 1948.

(signed) Weiz.

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Decree concerning Enemy Property in
Alsace, dated 16 December 1941.

For the purpose of co-ordinating and amplifying the existing legal regulations governing enemy property in the Alsace, it is decreed:

First Section

General Provisions

Article 1

E n e m y S t a t e s

There are to be considered to be enemy states:

- 1) United Kingdom of Great Britain and Northern Ireland with its overseas possessions, colonies, protectorates and mandated territories, also the Dominions of Canada, the Australian Commonwealth, New Zealand and the Union of South Africa;
- 2) France, including her possessions, colonies, protectorates and mandated territories;
- 3) Egypt;
- 4) Sudan;
- 5) Iraq;
- 6) Monaco;
- 7) Union of Socialist Soviet Republics.

Article 2

(1) These are to be considered to be enemies:

- 1) the enemy states, their corporate bodies and other public legal entities;
- 2) natural persons who belong to an enemy state or who have their domicile or permanent residence in the territory of an enemy state;

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- 3) legal entities under private law, also associations of persons, institutes, endowed associations and other corporations engaging in finance, in so far as they have their headquarters or main center of operations in the territory of an enemy state;
- 4) any persons other than those named in sections 2 and 3, connected with operational centers which they may have in the territory of an enemy state.

(2) Alsace and Lorraine are not the territory of an enemy state within the meaning of this order.

Article 3

Alsations

(1) The following are not enemies as defined in Art. 1, section 2, and art. 2, para. 1, section 2 - 4;

- 1) persons who were German citizens prior to 11 November 1918 and who acquired French citizenship under the terms of the Versailles Treaty (appendix to Articles 79), and their descendants;
- 2) persons married to a Reich German, an Alsatian or a Lorrainian, in so far as the married couple live in the Reich, Alsace or Lorraine, or
- 3) persons who as ethnic or Reich Germans acquired French citizenship after 11 November 1918 and have had their domicile or permanent residence in Alsace or Lorraine.

(2) Persons affected by the above provisions are, however, enemies, if:

- 1) they were refused residence in Alsace

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- 2) they emigrated to France after 19 June 1940,
- 3) a repatriation ban was issued against them by the competent office.

Article 4

Doubtful Cases and Exceptions.

In doubtful cases, the chief of the Civil Administration -- Administrative and Police Department --, will determine who is an enemy as defined in articles 2 and 3. He can permit exceptions to the regulations of art. 2, section 2 - 4.

Article 5

Enemy Property in the Alsace.

The following items of property are to be considered as enemy property in the Alsace if they belong to legal or economic enemies:

I.

- 1) Real estate, real estate titles and movable property located in the Alsace;
- 2) Securities, shares and participating certificates of every kind located in the Alsace; debentures of debtors whose main offices or main operational center is in the Alsace, even if the documents are not in the Alsace;
- 3) Currency in the Alsace;
- 4) Shares in enterprises whose head offices or main operational centers are in the Alsace, regardless of whether or not they are vested in securities, or whether the documents covering the shares are in the Alsace or not;

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- 5) Claims against debtors who have their domicile or their permanent residence in the Alsace, and claims arising out of the operations of an Alsatian operational center of the debtor;

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- 6) Rights and claims filed in an Alsatian public book or register;
- 7) trade rights issued in the Alsace;
- 8) industrial protective rights and patents, as in force in the Alsace on 3 September 1939 or later came into force;
- 9) any other property serving the operation of an Alsatian operational center or business activity practiced in the Alsace, insofar as it is not covered by I, sections 1 - 8 .

II.

- 1) Claims to the items listed under I;
- 2) Claims from contracts relating to the objects listed under I.

Second Section

Payment Prohibition

Article 6

(1) It is forbidden to make direct or indirect payments to enemies abroad in cash, notes or checks, or in any other manner.

(2) The chief of the civil administration may permit exceptions to the payment prohibition of paragraph I.

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Third Section.

Confiscation.

Article 7

(1) All enemy property in the Alsace as of 13 July 1940 shall be confiscated.

(2) In addition the following shall be confiscated:

- a) all property in the Alsace of persons as defined under art. 3, paragraph 2, at the time of the refusal to grant residential permit, emigration or prohibition of repatriation.
- b) Items of property in the Alsace acquired by an enemy after 13 July 1940 on the basis of inheritance regulations.

Article 8

(1) The confiscation terminates every authority of disposal, representation or administration existing under private or public law.

(2) It will not be affected by legal changes which arise under law (legal inheritance).

Article 9

(1) The Chief of Civil Administration -- Administrative and Police Department --, can order the cancellation of confiscation of individual property items.

(2) The plenipotentiary general for property alien to the people or the Reich shall determine which items of property belong to enemy property. He can order the cancellation of confiscation of individual property objects.

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- 2) they emigrated to France after 19 June 1940,
- 3) a repatriation ban was issued against them by the competent office.

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governing the undertaking or execution of legal transactions.

(3) The Plenipotentiary General for Property alien to the People or the Reich will validate the rights connected with this property both, at law and extra-judicially. The legitimate nature of his actions does not depend upon the possession of private law documents. He can request information of any kind from enterprises and operations from which participations have been confiscated and take part in the sessions of their supervisory organs.

Provisional Administration of Enterprises. _ _

Article 11

Basic Principles (Voraussetzungen)

(1) Provisional administrators can be appointed for enterprises and businesses which:

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- 1) Either belong to enemies legally or economically, or are directly or indirectly under their controlling influence;
- 2) have been abandoned in consequence of the absence of the owners or responsible directors; or
- 3) whose management cannot offer sufficient guarantee that due consideration will be given to the general economic interests to be preserved by the Chief of the Civil Administration.

(2) The appointment of a provisional administrator will become effective with the issuing of the orders of appointment.

(3) The provisional administrator can be recalled at all times.

Article 12

Jurisdiction.

The appointment and recall of provisional administrators is under the jurisdiction of:

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- 1) The Chief of the Civil Administration - Finance and Economic Department - :
 - a) for all enemy enterprises and industrial plants, wholesale trade, transportation, banks, insurance, power industry, foreign trade and retail trade, insofar as they relate to warehouses, unit, serial and retail price businesses, branch enterprises and shipping agencies;
 - b) for cases falling under art. 11, paragraph 1, sections 2 and 3;
- 2) The Plenipotentiary General for Property alien to the People or the Reich, in all other cases.

Article 13

Position of the Administrator.

(1) If no other determination is made at the time of his appointment, the administrator is authorized to engage in all judicial and extra-judicial transactions and legal actions in which the operation of the enterprise may have been involved. Legal transactions which alter the object or legal form of enterprise or which lead to the sale or liquidation of the enterprise or a plant belonging to it, may only be engaged in with the express authorization of the officials who are competent to appoint the provisional administrator according to art. 12.

(2) For the duration of the administration, the managerial and representative authority of the proprietor, owner or other persons or agencies entitled to represent and administer the enterprise or operation, will become inoperative.

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(3) If the enterprise is entered in the commercial or company register, the position of the administrator is to be registered by the bureau without charge of fee.

Article 14

Instructing Law (Weisungsrecht)

(1) The provisional administrator must carry out the administration according to the instructions of the official agency competent for his appointment as defined in art. 12, to which agency he must submit all information.

(2) The Plenipotentiary General for Property alien to the People or the Reich shall exercise supervision under property law over the provisional administrators who are appointed for enemy enterprises and plants, for enterprises and plants under art. 11, section 1a, in collaboration with the Chief of the Civil Administration - Finance and Economic Department.

Article 15

Obligation to Exercise Conscientiousness

In his activities the provisional administrator must exercise the conscientiousness of a regular administrator.

Article 16

Compensation.

(1) Costs of the provisional administration will be borne by the enterprise.

(2) The administrator can be granted compensation for his activities. In addition, he will be paid his expenses. The amount of the compensation and the eligibility for expense payments will be determined by the agency competent for his appointment as defined in art. 12.

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Article 17

Exclusion of Legal Proceedings and of Claims for Compensation.

(1) Directives and measures issued on the basis of this order or arising out of its execution, or which are issued or have been issued on the basis of the instructions designated in art. 20 or arising out of their execution, are not subject to review by the ordinary courts. They do not constitute grounds for claims for compensation.

(2) Directives and measures for the administration, purchase and sale of enemy property by the agencies competent for this purpose, will not be legally inoperative because supplementary investigation has established that the necessary conditions for the treatment of the property as enemy property are lacking.

(3) Doubtful cases and complaints will be conclusively settled by the Chief of the Civil Administration - Administration and Police Department, or Finance and Economic Department -- , within the scope of their respective jurisdiction.

Article 18

Penal Regulations.

(1) A prison sentence and a fine up to one-hundred thousand Reich Marks or either of these sentences will be imposed upon anyone who wilfully acts contrary to the regulations of this order, insofar as his act does not warrant a more severe sentence as defined in some other regulation.

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(2) Non-compliance arising out of negligence is punishable with imprisonment up to one year or with a fine.

(3) Prosecution under the authority of this regulation will ensue only upon petition by the Chief of Civil Administration - Finance and Economic Department or by the Plenipotentiary General for Property alien to the People and the Reich. The petition may be withdrawn.

Concluding Provisions.

Article 19

The Chief of the Civil Administration in the Alsace - Finance and Economic Department, and the Plenipotentiary General for Property alien to the People and the Reich can transfer the authority vested in them to other official agencies.

Article 20

(1) With the coming into force of this order, the following regulations will become inoperative insofar as they relate to enemy property.

- 1) The directive concerning property alien to the people and the Reich in the Alsace, dated 13 July 1940;
- 2) The directive for the execution and amplification of the directive concerning property alien to the people and the Reich in the Alsace dated 6 August 1940 (Ordinance Gazette, page 4), 7 August 1940 (Ordinance Gazette, page 4), 15 January 1941 (Ordinance Gazette, page 62), and 21 July 1941 (Ordinance Gazette, page 526).
- 3) The directive concerning the appointment of provisional administrators for enterprises and plants in the Alsace

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dated 6 August 1940 (Ordinance Gazette, page 2).

(2) Unaffected by this order are the executive regulations concerning the administration and sale of landed property alien to the people and the Reich, dated 25 October 1940 (Ordinance Gazette, page 208), and the registration order, dated 4 April 1941 (Ordinance Gazette, page 493). Insofar as reference is made here to provisions which become inoperative, the relevant regulations of this order are applicable.

Article 21

The regulations required for the execution and amplification of this order will be issued jointly by the Chiefs of Civil Administration in the Alsace - Finance and Economic Department, and Administration and Police Department.

Strassbourg, 16 December 1941.

The Chief of Civil Administration in the Alsace

(signed): Robert Wagner

Gauleiter and Reich Governor.

Decree

concerning Income Tax, Corporation Tax, Industrial Tax and Property Tax.

30 December 1941.

In execution of the Fifth Decree on Tax Law Regulations in the Alsace - Income and Corporation Tax - , dated 12 February 1941, (Ordinance Gazette, page 108), and

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of the Thirteenth Decree on Tax Law Regulations in the Alsace - Industrial Tax --, dated 28 October 1941 (Ordinance Gazette, page 624), also with reference to the Property Tax from that day when the regulations of the Property Tax Law of 16 October 1934 (Reich Law Gazette I, page 1052) are declared to be applicable, the following is decreed:

The territories of Alsace, Lorraine and Luxembourg are to be treated as domestic areas for purposes of income tax, corporation tax, industrial tax and property tax, insofar as the taxes in the designated areas are collected in accordance with the legal regulations of the Reich. Tax matters are to be dealt with as though the areas of the German Reich, Alsace, Lorraine and Luxembourg constituted one unified area. The re-funding of taxes already paid is out of the question.

Strassbourg, 30 December 1941

The Chief of Civil Administration in Alsace

Finance and Economic Department

(signed) Koehler