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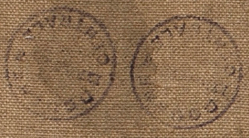
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EMBALLAGES, TRANSPORTS ŒUVRES D'ART
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TITRE Le Pont de Moret
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GALERIE SALZBURG
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KONSTLER: Alfred Sisley
WERK: Le Pont de Moret (Paris)
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MNR. 203.

Art Transfers from France During and After the Occupation: On Export Regulation as a Protective Measure and Resulting Source Material

Vanessa von Kolpinski

As a cultural hub, France was a desirable target for the looting of artworks and their translocation to the German Reich during the occupation.¹ Although it was a collaborating state, the French administration implemented regulations that were supposed to help track and, if needed, prevent the outflow of artworks from France; this was, at least in part, to be achieved through export control. Gaining insight into the administrative and judicial basis and art historical reasons for the implementation of French export controls is thus vital to better understanding the research source these licenses may present today. Furthermore, this paper aims at analyzing the extent to which export documentation can provide information on art market practices during the war and if insights into possible continuities in art transfers can be gathered from (immediate) postwar documentation.

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- 1 The term *translocation* in the context of expropriations of cultural goods was suggested by Bénédicte Savoy. She explains that it serves as a placeholder for words coined by different nations and expropriation contexts (victims and perpetrators) against the historical backdrop of different actions of displacement of cultural objects that has globally been taking place over the last centuries. *Translocation* not only refers to the act of physical displacement but also has socio-psychological implications: “The articulation of these three elements: place, wounds and transformation – [which] is crucial in terms of understanding the logic of patrimonial appropriations and their effects.” In Cristelle Terroni, “The Recovered Memory of Stolen Works of Art. An Interview with Bénédicte Savoy”, in *Books and Ideas*, 22 February 2016, URL: <https://booksandideas.net/The-Recovered-Memory-of-Stolen-Works-of-Art.html> [accessed: 31.10.2021].

Introduction to the Source Material

“Le sequestre place [*sic*] par l’Etat sur les œuvres d’art israélites [*sic*] pose un grave problème. Ces oeuvres, en effet, doivent être vendues au profit du Secours National. Or, beaucoup d’entre elles, qui figuraient dans les grandes Collections ou chez les marchands israélites comptaient parmi les plus précieuses de notre patrimoine privé. Il est bien certain que les Musées Nationaux ne pourront acquérir les plus illustres d’entre elles [...] Risquons nous de voir acquérir par l’étranger, c’est-à-dire par l’Amérique et peut être par l’Allemagne qui dispose des millions obtenu au titre des frais d’occupation, ces centaines de pieces qui étaient une des richesses de notre Pays? Aussi importe-t-il de prendre des mesures [*sic*] immédiates: seul moyen est d’interdire provisoirement la sortie des oeuvres d’art.”²

This statement by Louis Hauteœur (1884–1973) to the Secrétaire d’État à la Production industrielle (State Secretary of Industrial Production), Pierre Pucheu (1899–1944) regarding the sequestration and planned sale of artworks from Jewish collections ostensibly focussed on the protection of French ‘patrimoine,’ (national heritage).³ In March 1941, Hauteœur and other members of the Administration des Beaux-Art (Fine Arts Division) initiated the promulgation of an export law that was meant to give the French authorities under German occupation the power over art transfers from France. The Loi du 23 juin 1941 relative à l’exportation des œuvres d’art (law concerning the export of artworks), which, within the export procedure, technically gave the curators of the Musées Nationaux the authority to grant and deny exports, was passed shortly thereafter. However, did the law achieve what Hauteœur had hoped for—the retention of artworks valuable to French heritage? What information does the documentation reveal regarding provenance research and art market studies?

The historical French export form lists the applicant, information about the artwork, the destination and recipient, weight, estimated value, and the export license number;

2 Pierrefitte-sur-Seine, Archives nationales (AN), 19860306/12, Statement by Louis Hauteœur to the Secrétaire d’État à la production industrielle, Pierre Pucheu, 20 March 1941, n. fol.

3 In her thesis, Uta Protz convincingly argues that the use of the terms ‘patrimoine’ and ‘national heritage’ “constitute distinct conceptual paradigms” within the realm of the protection of artworks in France and Great Britain and thus do not represent a direct translation. She shows that the definition of national heritage in Great Britain entails a focus on old master paintings from prestigious collections, whereas French ‘patrimoine’ relates almost solely to modern and old master paintings created in France, mostly by French artists. In the following article, however, both refer to the French definition of ‘patrimoine’ and are consequently used interchangeably. For more details, see Uta Protz, *‘National Treasures’ / ‘Trésors Nationaux’: The Control of the Export of Works of Art and the Construction of ‘National Heritage’ / ‘Patrimoine’ in France and the United Kingdom, 1884–1959*, unpubl. thesis, European University Institute, Florence, 2009.

the latter can be used to identify a specific application and the corresponding artwork. However, this often generic information may not allow for a clear identification of the artwork unless there is further context to substantiate a match. In addition to the license, the documentation—especially between 1941 and 1944—consisted of a statement about the artworks’ importance from the curators of the *Musées Nationaux* who inspected the export items before the licenses were issued. This written report, which was not always preserved, provides further information about the artworks that facilitates their precise identification. It also sheds light on why the export of some items was granted, while for others it was (at least supposed to be) prohibited. In theory, the export documentation should also contain a photographic reproduction of the artwork. However, these were, if they were preserved at all, separated from the original dossiers in the 1990s and filed in the respective artist folder at the documentation departments of the *Musée du Louvre* and the *Musée d’Orsay*, hindering the research substantially.⁴

The export documentation for the time between 1941 and the 1980s is mainly preserved at the *Archives Nationales* in *Pierrefitte-sur-Seine*.⁵ The documents are filed heterogeneously—partly chronologically and partly alphabetically according to the export applicant. The licenses along with the curator’s verdicts are not easily traced, and individual artworks are almost impossible to research. In an attempt to order this material, immediate postwar investigations into restitution matters by the *Commission de récupération artistique* triggered the compilation of the documents kept at the *Archives diplomatiques* in *La Courneuve*.⁶ Although this compilation can be searched by artist and art dealer, it is unfortunately incomplete. The records in the *Archives diplomatiques* also include photo documentation, which facilitates preliminary research.⁷

A Brief History of Art Transfers from France

The first judicial text that deals with the export of artworks relevant to French collections and heritage dates to 27 July 1793, but it does not clarify which artworks were considered of interest.⁸ Based on the law protecting historical monuments from December 1913, the

4 My gratitude goes to Alain Prévet at the *Mission de recherche et de restitution des biens culturels spoliés entre 1933 et 1945* for piecing together the changes made to the archival material.

5 The main holdings for the time between 1941–1944 are the *Archives Nationales*, *Pierrefitte-sur-Seine* (AN), 20144657/7–43. For the postwar, era see “finding aid.” Individual export licences are also preserved in other holdings for which a systematic search in the finding aids is not possible.

6 Holdings: *La Courneuve*, *Ministère de l’Europe et des Affaires étrangères*, MEAE, 209SUP/389, 209SUP/824, 209SUP/826, and 209SUP/869.

7 The photo documentation has several sources, the origins of which are not always clear. See MEAE, 209SUP/738–873 and 209SUP/962–1044.

8 Unless otherwise noted, the following paragraph references *France Archives*, URL: <https://francearchives.fr/en/findingaid/888f8a23a2471da1f77e0d5c9obe835d644893> [accessed: 31.10.2021].

prohibition of movable art exports was more clearly defined for ‘classified objects’⁹: objects of value to French heritage usually by French artists or those with extensive ties to the country.¹⁰ This law was partly integrated into the French Code du patrimoine, which still regulates engagement with works of national heritage today. In 1920, the Loi du 31 août 1920 relative à l’exportation des œuvres d’art was adopted under the guise of preventing the outflow of valuable artworks from France.¹¹ However, this first import and export law was abolished less than a year later because its high tax rates—which were what truly interested the battered French treasury—posed an inconvenience that the gallerist syndicate deemed unacceptable.

The next step toward regulating exports of artworks from France was ironically taken by the German occupying forces. On 15 July 1940, the German *Kunstschutz* passed the *Kunstschutzverordnung*, which demanded that any alteration to or translocation of artworks of a value greater than 100 000 French francs (FF) must be cleared by the German authority.¹² It was not until 23 June 1941 that, owing to the commitment of Hauteceœur and his colleagues, a new export law was passed by the Vichy government with strict procedures. This led to the creation of the Service central des licences d’importation et d’exportation (Central Service for Import and Export Licenses), which, in cooperation with the customs office, was tasked with export control within the Ministère de la Production industrielle (Ministry of Industrial Production).

Focusing solely on the interest in art historical value in the 1941 law, the kinds of objects requiring a license for export were defined as follows:¹³

- furniture dating from before 1830,
- works by painters, printmakers, draftsmen, sculptors, and decorators created before 1900
- objects from excavations in France and Algeria

If any items were of national interest or of relevance to museums, the State was given preemption rights or the possibility of classifying the objects as works of national heritage.

Additionally, the law states that the exports were to be taxed at 5 percent of the object’s estimated value and that items that had been in the country for less than five years could

9 Loi du 31 décembre 1913 sur les monuments historiques.

10 Protz, 2009 (note 2), p. 5.

11 Though it was only briefly applied, the export law from 1920 already included the prerequisite of applying for a license and facilitating the inspection of the artworks. From 1920, only (a few) applications submitted by the Galerie Wildenstein in Paris seem to have been preserved. AN, 20150044/118, 19 November 1920, n. fol.

12 Institut d’Histoire du Temps Présent (IHTP), “La France dans la Deuxième Guerre mondiale,” URL: <https://prefets.ihtp.cnrs.fr/prefets/fr/content/lagebericht-september-1940-mbf> [accessed: 17.01.2022], footnote 50, original source: AN, AJ 40/444.

13 Loi du 23 juin 1941 relative à l’exportation des œuvres d’art.

be exported without constraints.¹⁴ Naturally, illegal exports were punishable by fine and, in the case of a repeated offense, even imprisonment.

The law further foresaw, that the bureaucratic procedure of the applications would be subsequently published by the relevant ministries.¹⁵ This, however, did not occur, and it was up to Jacques Jaujard (1895–1967), head of the Musée National, to fight for the implementation of the practical procedure and compliance with the law.¹⁶ To this end, he did not acquiesce to the German occupier’s request in its collaboration agreement¹⁷ with the Vichy government to allow exports to Germany and affiliated territories to pass without a license.¹⁸ Moreover, he demanded that a conservator from the state museums had to inspect the artworks before granting an export authorization request. The result of these efforts was a good overview of officially transferred artworks, which greatly facilitated restitution efforts to France after the war.

The Vichy government’s export law was only marginally affected by the laws and decrees issued after 1941 (the sub-ministries responsible for the export procedure were renamed or moved between the affiliate ministries), and it remained in place until 1992.¹⁹ From an art historical viewpoint, the only notable change came in 1949, namely, an adjustment of the date range in which the artworks were created:²⁰ works created after 1920 by an artist who was deceased on the exportation date did not need an export license; this also applied to artworks by living artists.

In Practice: The Procedures, Problems, and Parties Involved

Having examined the legal foundations put in place in 1941, the question arises of how the procedures were applied in practice and how efficient they were.

14 The taxation did not apply to exports to the German Reich. AN 19860306/12, 09 September 1941, n. fol.

15 These would have been the Ministère à l’économie nationale et aux finances (Ministry for the Economy and Finance) and the Ministère de l’Éducation Nationale et à la Jeunesse (Ministry of National Education and Youth).

16 Protz, 2009 (note 2), pp. 286–287.

17 The deutsch-französisches Verrechnungsabkommen from 14 November 1940 provided that (art) exports to Germany would be neither taxed nor controlled by the French. See IHTP, “La France dans la Deuxième Guerre mondiale,” URL: <https://prefets.ihtp.cnrs.fr/prefets/fr/content/lagebericht-november-1940-mbf> [accessed: 17.01.2022].

18 Hanns Christian Lühr, *Kunst als Waffe*, Berlin, 2018, pp. 38 and 44; Protz, 2009 (note 2), p. 294.

19 On 22 February 1944, the Ministère à l’économie nationale et aux finances took charge of the Service central des licences d’importation et d’exportation. See Bibliothèque National de France, URL: <https://gallica.bnf.fr/ark:/12148/bpt6k9695533d/f3.item> [accessed: 11.08.2019] and Legifrance, <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT00000542776&categorieLien=id> [accessed: 11.08.2019].

20 “Extrait du Journal officiel du 27 février 1949 – no. 51,” AN, 20144657/6, n. fol.

Export applications had to be sent to the Service central des licences d'importation et d'exportation (Central Service for Import and Export). A complete export application consisted not only of the export form but also an invoice by the seller with information on the buyer, basic information about the artwork, and the consent of the German Kunstschutz.²¹ Additionally, it had to contain an invoice for the buyer. The Central Service in turn forwarded the application to the Département des Beaux-Arts within the Ministère de l'Éducation Nationale et à la Jeunesse (Ministry of National Education and Youth), who sent curators to inspect the artworks to make decisions regarding their export. Once the verdict on the export was agreed upon (or not), the outcome was communicated with the applicant.

As mentioned, Jaujard's campaign to include the control of exports in the Kunstschutzverordnung to the German Reich proved fruitful. The occupiers were interested in maintaining a collaborationist relationship with the state museums, which were in part even backed by the German Kunstschutz in their efforts to protect the works of art. Moreover, to avoid further tainting the image of the National Socialist regime, the occupiers were interested in complying with the Hague Convention of 1907—the first treaty to clearly prohibit the looting of cultural objects from the enemy.²² Another reason to maintain the pretense of lawfulness was the foreign exchange system. A positive export application was needed as part of the clearing²³ process at the Office des Changes (Exchange Control Office) for the exchange of funds from Reichsmark (RM) to FF.²⁴ The RM equivalent transferred to the Société Générale or the Crédit Lyonnais was exchanged for FF upon presentation of the export license. For official German art dealers, this meant they could only pay the French sellers in FF after obtaining the export license.

After the war, in 1947, the export procedure changed slightly, requiring the applicant to send the form to the foreign exchange office and the customs office. The works were still inspected at one of the central customs offices by curators and customs officers, who decided whether to allow the export.

21 AN, 20144657/6. The preserved documentation rarely contains all of these forms. Moreover, they are usually scattered among different boxes, which makes a clear identification only possible via the export number.

22 Löhr, 2018 (note 17), pp. 38 and 44; Protz, 2009 (note 2), p. 294.

23 The settlement of a due process case between two parties—in this case, between the German and French banks. Part of this process was the foreign currency exchange from Reichsmark (RM) to French franc (FF). *Gabler Wirtschaftslexikon*, s.v. “clearing”, URL: <https://wirtschaftslexikon.gabler.de/definition/clearing-31574/version-255130> [accessed: 26.08.2019].

24 The exchange rate set by the occupier was one RM to twenty FF. This unfavorable rate was supposed to be corrected by the French customs office to smooth out the monetary losses for exports towards the German Reich. “La France dans la Deuxième Guerre mondiale,” IHTP, URL: <https://prefets.ihtp.cnrs.fr/prefets/fr/content/synth%C3%A8se-zone-occup%C3%A9e-14-janvier-1941-dgto> [accessed: 17.01.2022], original source: AN, AJ41/397.

As Jaujard stated in April 1944, several points made the export system easy to undermine.²⁵ He complained to his superiors about the Ministère de l'Industrie (Industry Ministry), which issued export licenses without inspection or forwarded them with great delay, making it difficult for him and his staff to organize the inspection of the artworks in a timely manner. He further summarized problems within the export system by stressing the issue of price fixing. In some cases, the curators noticed the artworks were estimated at inflated prices. To them, this suggested that an artwork had been declared for export at an excessive rate and subsequently inspected by the curators. Effectively, however, this meant that several other objects valued at less than 100 000 FF were exported along with it, unchecked and paid for through the inflated price of the inspected artwork. This arranged overpaying also had the advantage that the clearing office paid out the funds to the buyers in FF, which in turn allowed them to reimburse the real amount to the seller while keeping the surplus for other (possibly clandestine) deals. Price fixing also worked vice versa: artworks that were agreed to be valued below the threshold did not need to be inspected by the curators, which made it easy to export objects possibly relevant to the French patrimoine or the Musées Nationaux, who could have pledged to retain them. Buyers and sellers would thus only need to agree to a lower price on paper and pay the difference in cash.

Another problem Jaujard named was the identification of the seller. Several straw men acted as intermediaries for sellers who wished to remain anonymous, making it nearly impossible to track down the actual owners.²⁶ That not only notorious specialized art brokers such as Theo Hermsen (1905–1944) featured as prêt-noms shows a negative export verdict which Michel Martin (1905–2003), curator at the Musée du Louvre, declared upon an export request by a Melle Organowsky.²⁷ According to his inquiries, she was the secretary of a certain M. Loevenisch, who had been arrested on suspicion of foreign exchange fraud and possibly used her to export an artwork in her name. The prudence and knowledge of the museum curators and their written statements, therefore, proves a valuable source for identifying the underlying structures of the art trade. It further shows that an evaluation of all the source material is necessary to capture the scope of the dealings.

Of course, the official method of exporting artworks could also be undermined in ways other than those described by Jaujard. Illegal exports were also facilitated by the procurement of a *Berechtigungsschein*²⁸ through individuals such as Dr. Josef Mühlmann (1866–1972) or by simply smuggling them in luggage. Another method was to arrange for them to be transported over the border by a Nazi official of some rank, as they had spe-

25 Unless otherwise stated, the information in the following paragraph is taken from: AN, 20144657/6, 22 April 1944, n. fol.

26 Bundesarchiv Koblenz (BArch), N 1826/183, fol. 385–392.

27 AN, 20144657/6, 31 May 1944, n. fol.

28 Ministère de l'Europe et des Affaires étrangères, 209SUP/389, (note 5), EXP Douanes 33.

cial privileges.²⁹ Likewise, artworks could be smuggled out of the country swiftly without leaving the slightest paper trail if they were purchased in cash.³⁰ This happened increasingly as the French authorities (deliberately) caused delays during the export procedure.

The starkness of the paradox that France had formal power over the exports yet was helpless against the many loopholes Germany exploited to avoid export controls is emphasized by the fact that even the blatant disregard for a denied export application was not punished, rendering the system at least partially dysfunctional.

Jaujard's complaints about the fraudulent system, which had already been in place for three years, were largely ignored. In the final months of the occupation, French officials began working together on small acts of sabotage to counteract the outflow of artworks. After jurisdiction over the Service central des licences d'importation et d'exportation had changed to the Ministère de l'Économie et des Finances in February 1944, a note from Martin suggests that small acts of resistance in the department of the Musées Nationaux against art transfers were indeed carried out as suggested by Jaujard. The goal was to stall exports from France to Germany. They achieved this by denying or slowing down the issuing of licenses. This enabled the foreign exchange office, in collaboration with the Ministère de l'Économie et des Finances, to deny the currency exchange.³¹ Martin was aware that not all exports could be stopped in this way but claimed to have blocked substantial exports by Hildebrand Gurlitt (1895–1956), Hans Herbst, and Cornelius Postma (1903–1977) at customs in 1944.

Export Licenses as Research Material?

As mentioned in the quote by Hautecœur, the French museum officials wanted to use the export law to retain artworks valuable to French heritage or of relevance to the collections of French museums. However, the challenges they faced have shown this may not have worked to their satisfaction.

One example of Germany acting under the pretense of complying with the French export law is the export of a portrait of a monk by the French artist Jean Fouquet (ca. 1420–1481).³² German art dealer Hildebrand Gurlitt had acquired the painting from the noble family of the Demandolx-Dedons and wanted to export it to Germany for the

29 National Archives and Records Administration (NARA) Washington D.C., Fold3, URL: <http://www.fold3.com/image/115/287429574> [accessed: 31.10.2021].

30 Tessa Friederike Rosebrock, *Kurt Martin und das Musée des Beaux-Arts de Strasbourg: Museums- und Ausstellungspolitik am Oberrhein im 'Dritten Reich' und in der unmittelbaren Nachkriegszeit*, Berlin, 2012, pp. 127 ff.

31 AN, 20144657/7, 6 July 1944, n. fol.

32 The information in the following paragraph is taken from Protz, 2009 (note 2), pp. 289–290, and Site Ministère de la culture, Plateforme ouverte du patrimoine (POP), MNR 599, no. MNR 599, URL: <http://www2.culture.gouv.fr/documentation/mnr/> [accessed: 31.10.2021].

Sonderauftrag Linz. Following his export application in February 1944, a quarrel between Jaujard and State Secretary of Industrial Production Abel Bonnard (1883–1968) broke out. Although Jaujard was not entirely convinced of the attribution to Fouquet, he was eager to list the painting under the Loi du 31 décembre 1913 sur les monuments historiques, prohibiting its sale and transfer out of France. Bonnard, in turn, was eager to please the German authorities and overruled Jaujard’s objections. The French museum officials, equipped with two laws to support their stance against the transfer of valuable cultural objects out of France, were powerless against the German disregard for such actions and the collaboration of their own government.

As a historical source, the export documentation not only demonstrates the political and internal problems with the export regulations but also shows the art historical criteria for impeding an artwork from leaving the country. Martin inspected several artworks for which Cornelius Postma solicited an export for Hans W. Lange (1904–1945) in July 1944, stating:

“Le troisième tableau est une charmante nature morte représentant ‘un service de thé,’ dans le style de Liotard, artiste auquel ce tableau est attribué avec vraisemblance. L’intérêt exceptionnel de cette oeuvre, le fait qu’aucune peinture de cet artiste ne figure au Musée du Louvre et la rareté relative de productions de Liotard font désirer le maintien en France de ce tableau. Je demande en conséquence ce qu’un avis défavorable soit donné [...] à la demande d’exportation d’une oeuvre de second plan, mais assez rare et d’un intérêt artistique certain.”³³

Martin not only described the still life (fig. 1) and provided an assessment of its artistic value and attribution but also expressed the desire to reject the export request because the Louvre did not have any paintings by Liotard in its collection. Consequently, the Louvre was interested in acquiring this, as Martin put it in his statement, rare but second-class painting. This illustrates French museums’ criteria for exercising their right to preemption in the 1940s—a right assured them by the 1941 export law—as well as the art historical views of some of the country’s leading curators.³⁴

However, the artwork did not enter the state collections. The Liotard tea set had been consigned to several French galleries for which Postma, acting as a straw man for the real seller, solicited the export application. Despite the curator’s protest, the painting was exported in 1944, and Postma was not punished for breaking the law. The artwork can now

33 AN, 20144657/6, 06 July 1944, n. fol.

34 The second painting on the export license was also attributed to the artist Liotard. Martin describes it in detail, including an addition to the canvas on the left that matches the Liotard painting in the Getty collection. He discredited the second artwork as a forgery and did not oppose its export. Detailed descriptions are a great help in identifying an artwork when photographs are missing.

be found in the Getty collection, having been returned to the Gutmann family after the war.³⁵ These provenance investigations show how crucial it is to capture the dealings of these *prêt-noms* to determine how to proceed with research inquiries.



- 1 Jean-Étienne Liotard (Swiss, 1702–1789), *Still Life: Tea Set*, about 1781–1783, oil on canvas mounted on board, 37.8 × 51.6 cm, 84.PA.57, The J. Paul Getty Museum, Los Angeles

The struggle to retain valuable artworks in France continued in the immediate post-war period. Interestingly, Jaujard tried to prevent the export of artworks that had been looted from Jewish owners and subsequently recovered by the *Commission de récupération artistique* (Artistic Recovery Commission).³⁶ The justification for such a prohibition

35 The J. Paul Getty Museum website, URL: <http://www.getty.edu/art/collection/objects/735/jean-etienne-liotard-still-life-tea-set-swiss-about-1781-1783/> [accessed: 03.08.2019].

36 The discussion in this paragraph is based on letters from Jaujard to Georges Salles, director of the Musées de France, and between Salles and the Ministre des Finances (Finance Minister), AN, 20144657/6, 23 July 1946 and 24 September 1946, n. fol.

was twofold: First, the Département des Beaux-Arts was considering classifying high-value artworks as works of national heritage, given their history in the spoliation context. Second, they wanted to avoid lucrative deals being made with these objects with tragic histories. As opposed to earlier efforts regarding the retention of artworks valuable to the patrimoine, which were essentially restricted to artworks by French masters, this limitation was not voiced. The attempt to secure (any valuable) artworks for the benefit of the Musées Nationaux seems slightly desperate, but there was a reason for it. The state of the art market in Paris after the war was worrisome to the extent that the director of the Musées Nationaux, Georges Salles (1889–1966), officially complained to the finance minister in October 1946.³⁷ Due to the poor fiscal conditions in Paris, the centralization of the art market was shifting away towards other markets, such as that of New York. Three percent of the value of the artworks to be exported had to be paid in tax to the French state. In addition, the buyer was taxed up to 42 percent of the value and the seller, 10 percent. Salles claimed that the severe restrictions regarding exports, implemented in an attempt to prevent the outflow of capital out of France, spurred an increase in the (clandestine) transfers of works out of the country to be traded elsewhere. He further observed that local art dealers were hoarding their artworks because selling them in France would mean paying most of their gains to the French tax authorities. In his plea to change the situation, he even went as far as to state that all that was left of the once flourishing Parisian art market was notable clandestine activity. In the early 1950s, however, the export situation improved.³⁸

Apart from gaining insight into the political and art historical dimension created by the export law, the resulting documentary material also seems promising as a tool for provenance research. Physical clues attached to the artworks, such as labels and stamps, help identify the items' origins. French customs also applied certain markings to objects leaving the country (fig. 2).³⁹ The original assumption was, therefore, that the export documentation reflected those artworks with stamps. However, the application of a stamp only occurred upon temporary export for exhibitions or for consignments.⁴⁰ Consequently, the customs' stamp suggests that a work was part of an exhibition abroad and might provide the identification of an owner through information on whoever lent the work to the exhibition; however, it should not be considered actual export documentation.

37 Ibid.

38 This is shown by the amount of export licenses preserved from that period at the Archives Nationales.

39 Other interesting and recurring marks can be found on verso of this object. Site Ministère de la culture, Plateforme ouverte du patrimoine (POP), MNR 203, URL: <http://www2.culture.gouv.fr/documentation/mnr/> [accessed: 31.10.2021].

40 AN, 20144657/144, 26 September 1956, n. fol.

Notwithstanding, the documents have indeed proven to be useful for provenance research in identifying sales and making connections to previous owners, as proven by several artworks in the so-called Gurlitt Trove. The export documentation established the French provenance for about two-dozen artworks among the items seized from the estate of the late Cornelius Gurlitt (1932–2014), art dealer Hildebrand Gurlitt’s son.⁴¹ The licenses further helped to clarify the continuous as well as unproblematic provenance of drawings by Edgar Degas (1834–1917) and Eugène Delacroix (1798–1863).⁴² Using the export documentation as a source, however, also requires, for instance, studying the fraudulent applications formulated by Hildebrand Gurlitt. Meike Hopp and Johannes Gramlich layout how Gurlitt falsely included a fragment of a drawing by Moritz von Schwindt (1804–1871), the so-called *Lachner Rolle*, on an invoice for a French export application in 1944, although he had already acquired the drawing in Germany in 1940.⁴³ By faking the acquisition in France for the Führermuseum in Linz, Gurlitt was able to procure funds in FF through the clearing process. By later adding the *Lachner Rolle* (among other works) to the invoice, he counterfeited the purchase of the artwork. Gurlitt respectively asked for RM to be transferred to his bank, which in turn transferred the equivalent in FF. After presenting the export consent to the foreign exchange office, he was paid in FF, allowing him to broker other (clandestine) deals with the surplus money. It is thus paramount to critically question the veracity of the export licenses, as they can be used to reveal the illicit art market practices during the occupation.

Additional sources can be consulted to corroborate the information from the export documentation and fill possible gaps regarding art transfers out of France. The following example shows the value of documentation from the Customs Bureau in New York (fig. 3). The Office of Strategic Services—the precursor of the CIA, FBI, and Commission for the Protection and Salvage of Artistic and Historical Monuments in War Areas, also called the Roberts Commission—surveyed the movement of assets during and after the Second World War. The transfer of works of art was of interest to these agencies, and their documentation provides a valuable supplementary source of information.⁴⁴ In this case, the Wildenstein gallery imported several high-class artworks from France to the United States in 1946. Today, the first artwork on the list, a work by Vincent van Gogh

41 For further context information, see the website Projekt Provenienzenrecherche Gurlitt, URL: <http://www.kulturgutverluste.de/> [accessed: 26.08.2019].

42 See Data sheets (Object Record Excerpts) for Lost Art-ID: 478143 and 477908, available on the Deutsches Zentrum Kulturgutverluste website, URL: <http://www.kulturgutverluste.de/Webs/DE/ProjektGurlitt/Provenienzenrecherche-Gurlitt/ORES/ORES.html> [accessed: 20.08.2019].

43 Johannes Gramlich and Meike Hopp, “‘Gelegentlich wird Geist zu Geld gemacht’: Hildebrand Gurlitt als Kunsthändler im Nationalsozialismus”, in Kunst- und Ausstellungshalle der Bundesrepublik Deutschland GmbH and Kunstmuseum Bern (ed.), *Bestandsaufnahme Gurlitt*, Munich, 2018, pp. 32–74.

44 NARA, Fold3, (note 28), URL: <http://www.fold3.com/image/270459759> [accessed: 31.10.2021].




- 2 Verso of Alfred Sisley (French, 1839–1899), *Le Pont de Moret-sur-Loing*, 1887–1888, oil on canvas, 50 x 63 cm, MNR 203, Musée Malraux, Le Havre. Three round black stamps: Douane Centrale Exportation Paris. For a detail picture see page 138


(1853–1890), can be traced back to the Metropolitan Museum of Art (fig. 4).⁴⁵ An attempt to cross-reference the export documentation on the French side revealed that the equivalent file in Paris is missing. Unsurprisingly, export licenses are sparse in the immediate postwar period, which correlates with the statements regarding clandestine and reduced art trade activities in France lamented by Salles and which renders additional sources more relevant.

⁴⁵ Metropolitan Museum of Art website, URL: <http://www.metmuseum.org/art/collection/search/436536> [accessed: 26.08.2019].

3 Customs Documentation
for Wildenstein & Co.,
Treasury Department,
New York, 18 June 1946



TREASURY DEPARTMENT
BUREAU OF CUSTOMS
NEW YORK 4, N. Y.



IN REPLY REFER TO:
AJF:bjw/09D

JUN 18 1946

OFFICE OF THE COLLECTOR
DISTRICT NO. 10
ADDRESS ALL CORRESPONDENCE FOR THIS OFFICE
TO THE COLLECTOR OF CUSTOMS
NEW YORK 4, N. Y.

The American Commission for the Protection and Salvage
of Artistic and Historic Monuments in War Areas
National Gallery of Art
Washington 25, D. C. Att: Office of the Secretary

Sirs:

We wish to report an importation of art objects which come within
the purview of T.D. 51072.

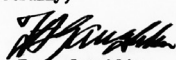
On May 28, 1946 Penson & Co., customhouse brokers, filed entry No.
764254 at this office for the account of Wildenstein & Co., Inc., 19
East 64th Street, New York City, covering an importation from France of
eleven paintings.

The following is a list of these paintings together with their
entered and appraised value:

<u>Artist</u>	<u>Painting</u>	<u>Entered and Appraised Value</u>
Van Gogh	"Cueillette des Olives"	180,000 Fr. francs.
Corot	"Christine Wilson"	400,000 " "
Cl. Monet	"Bordighera"	123,750 " "
Manet	"Ma Modiste"	187,500 " "
B. Morizot	"Femme sur un canapé"	50,000 " "
Sisley	"Bord de la Seine"	85,000 " "
Sisley	"Abreuvoir de Marly"	80,000 " "
Renoir	"Le Jardin"	60,000 " "
Cl. Monet	"Les Barques"	17,700 " "
Van Gogh	"Le Chemin de Fer"	37,500 " "
Degas	"Deux danseuses en vert"	91,800 " "
		1,313,250 " "

The Appraiser has also reported that the paintings possess the dis-
tinction or rarity usually characteristic of those contained in valuable
art collections and that they come within the purview of T.D. 51072.

The importer has been advised to apply for a license under T.D. 51072.

Respectfully,

F. B. Laughlin
Assistant Collector

cc - The Commissioner of Customs

Although a well-founded analysis of the entire export documentation is still outstanding, a few observations regarding continuities in the art trade during and after the occupation can be made based on (immediate postwar) art transfers. In hindsight, the licenses show that Hauteœur's concerns from 1941 regarding America's buying power, as stated in his initial quote, can be discarded for the occupation period in France. The American involvement in the French art market, which had been on the rise up until the Second World War, came to a halt with Germany's presence and insatiable purchasing policy; however, this changed after the war. Furthermore, the export documentation suggests that the main German or affiliated buyers during the occupation did not continue to operate openly on the French art market after the war.



4 Vincent van Gogh (Dutch, Zundert 1853–1890 Auvers-sur-Oise), *Women Picking Olives*, 1889, Oil on canvas, 72.7 x 91.4 cm, Metropolitan Museum of Art, New York

Instead, figures like Gurlitt continued smuggling and selling artworks to Germany in the 1950s and 1960s that presumably had been kept in storage by Raphaël Gerard (1886–1963), a notorious collaborator.

Gurlitt, who had managed to avoid prosecution after the Second World War altogether, tasked his family with transporting objects by car over the border, avoiding controls, taxes, and all paperwork.⁴⁶ Outstanding analyses and illegal exports thus make it difficult to obtain the full picture of the art market and the continuous relationships between dealers during and after the war.

⁴⁶ BArch, (note 25), N 1826/46, fol. 67.

Conclusions

A thorough study of the export documentation has underlined its value but also the obstacles posed by the licenses as a source. Thanks to the legal grounds established in France in 1941 and the thorough inspections made by the custodians, this interesting source can now be exploited.

However, several challenges arise when working with the export licenses: straw men disguising the real sellers of artworks, smuggling activities, and the misuse of the clearing process for fraudulent transactions make the licenses, as a sole source of information on the translocation of objects, an incomplete and unreliable resource. The generic information on some of the artworks and the scattered source material hinder the easy identification of exported objects.

Nevertheless, when one takes into consideration the challenges and limitations posed by the source, the documentation has proven to be valuable for art market studies and provenance research. This documentation has yet to be properly evaluated; made searchable by artwork, exporter, and time period; and made accessible to the research community on a broader scale.

Illustration on the following page: Jean-Étienne Liotard (Swiss, 1702 - 1789), *Still Life: Tea Set*, about 1781-1783, Oil on canvas mounted on board, 37.8 × 51.6 cm, 84.PA.57, The J. Paul Getty Museum, Los Angeles (detail, see page 148, fig. 1)
Frontispiece page 138: Verso of Alfred Sisley (French, 1839 - 1899), *Le Pont de Moret-sur-Loing*, 1887-1888, Oil on canvas, 50 x 63 cm, MNR 203, Musée Malraux, Le Havre (detail, see page 151, fig.2)

