

The findings of the Independent Commission of Experts

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The historical background was examined by the Independent Commission of Experts Switzerland – Second World War, known after its chairman Jean-François Bergier, whose work on gold and banking was discussed in Part D. One of its studies, published in 2001 under the title *Fluchtgut – Raubgut*, dealt with the transfer of cultural property into and through Switzerland between 1933 and 1945. The study found that Switzerland had served as a market and a transit point for works from Germany and the occupied territories. It distinguished between looted property (*Raubgut*), taken by confiscation or under direct coercion, and flight property (*Fluchtgut*), which persecuted owners had brought to Switzerland and sold there, often under economic pressure.¹

After the war, the Federal Council issued a decree in December 1945 that allowed owners to claim looted property found in Switzerland before a special chamber of the Federal Supreme Court. Several dozen claims were brought, among them claims for paintings acquired by Swiss collectors during the war, and a number of works were returned. The procedure was limited in time and in scope, since it applied only to property taken in occupied territories. Flight property sold in Switzerland by refugees fell outside it. The Commission noted that this limitation left a large category of transactions unexamined for decades.²

1 Notes

1. Independent Commission of Experts Switzerland – Second World War, vol. 1: Esther Tisa Francini, Anja Heuss and Georg Kreis, *Fluchtgut – Raubgut. Der Transfer von Kulturgütern in und über die Schweiz 1933–1945 und die Frage der Restitution* (Zurich, 2001). To be verified. ↩

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2. Federal Council Decree of 10 December 1945 concerning actions for the recovery of property taken in occupied territories (Raubgutbeschluss) and the decisions of the special chamber of the Federal Supreme Court; see the Bergier Commission study cited above. Number of cases to be verified. ↩

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

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