

Advice
Heirless
Jewish
Looted Art
in the
NK Collection



Committee on heirless
Jewish looted art

March 2026

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Preface

When you really miss someone, you can remain attached to that one sweater, that one coffee mug or the painting that hung on your parents' wall. For people whose entire families have been murdered, a recovered object can be of considerable significance, and often, it's the only tangible memory that remains.

But sometimes it is no longer known whose memory is connected to an object, and there is no one left to keep that memory alive. Even though the object is all that's left, it still is a testament to someone's existence.

The systematic disenfranchisement of Dutch Jews, culminating in the murder of three-quarters of the Jewish population, remains a shocking fact. Much less attention is paid to the large-scale theft that also happened, through expropriation, forced sale and looting. In August 1941, Jews were forced to surrender all their money and assets exceeding one thousand Dutch guilders to the Liro Bank, a looting bank established by the Nazis. In May 1942, valuables such as jewelry, art, and antiques also had to be handed in. The money was used to finance the deportation of Jews, and after deportation, their houses were "pulsed": emptied by the Puls moving company.

Way of life and dignity were taken away by the theft of numerous properties, including many cultural objects – seamlessly fitting into the agenda of exclusion and destruction. After the war, my grandfather Lodewijk Asscher also discovered that his house had been looted by the Nazis:

"Upon my return to Amsterdam, I learned from local residents that Aus der Fünten had personally supervised the looting of my home".¹

This is a quote from a letter from my grandfather, Lodewijk Asscher, written a few years after the war, and you can feel his indignation.

¹Letter Lodewijk Asscher, 1949, as cited in *Walter Süskind*, Mark Schellekens, p. 209.

The exact scope of this part of the disenfranchisement has never been uncovered. Some of the looted objects were recovered in Germany and repatriated by the Allies after the war, but it is impossible to determine how many objects were lost and have remained so. The repatriated objects were placed in the *Nederlands Kunstbezit-collectie* (Netherlands Art Property Collection), known as the NK Collection, which is managed by the State. This collection contains objects that came to Germany from the Netherlands during the war through trade, theft and confiscation, and encompasses thousands of objects, such as paintings, tableware, cabinets, musical instruments, tapestries, and carpets. And for a lot of these items, it is unknown to whom they belonged.

During the post-war years, the prevailing view was that it was better to leave the past in the past and the Jews who did survive the camps or the hiding period, were met with a cold indifference. Some were interned together with members of the SS, while others were blatantly told not to complain about their confiscated house or shop. The way in which the issue of recovered looted art or other personal objects were dealt with, was no different. Even if people were able to find their lost possessions, they often had to go through endless litigation to get them back, and if they succeeded, the State charged fees for temporary management.

After the war, the Dutch State made little to no active effort to return any personal belongings. It was not until 1998, more than 50 years after the war, that a committee was formed to map the provenance of the nearly 4700 objects in the NK Collection, and in 2001 the *Restitutiecommissie* (Restitutions Committee) was formed to assess restitution requests from claimants.

To date, 481 objects from the NK Collection have been returned, but unfortunately, the Restitutions Committee has been unable to find an owner or any next of kin for many of the objects, and this will probably remain so, as all traces seem to have been erased by history. Or, more accurately: the destruction of the owners was too successful.

So, what is left now, is finding a new purpose for the heirless Jewish looted art. The injustice can never be undone, but we can try to properly care for these personal objects, their history and their intergenerational significance, and to tell the story of the nameless victims. When looking at the objects, it is profoundly sad to realize that this painting once hung in someone's living room, maybe above the sofa, and that this specific set of dinnerware was for Friday evenings, and that this other item probably was a wedding gift. These objects all tell a story and are the only tangible witnesses we have left.

The Dutch Minister of Education, Culture and Science has indicated that they want to return these heirless cultural objects to the Jewish community. This is both a moral and a legal matter, which entails the recognition of the failings of the State and its willingness to handle these witnesses with care. Over the past year, the committee has closely considered how to handle the transfer of these objects, how the collection can be used, and what can still be done regarding provenance research and information provision. The committee has made recommendations on how authentic objects can tell a story that respects the lives and memories of the victims and how the collection can contribute to understanding the significance of gradual disenfranchisement, opposing the resurgence of antisemitism, and providing education on the importance of equal treatment and the rule of law.

As Frank van Vree and Rob van der Laarse write in their book *De dynamiek van de herinnering* ("Dynamics of Memory"), the Second World War is not a closed chapter, but "a history laden with current political and moral significance". Therefore, this advice is not only directed towards the *Centraal Joods Overleg* (Central Jewish Organization, CJO) and the Dutch Minister of Education, Culture and Science, but also towards society as a whole.

March 2026

Lodewijk Asscher

Chair Committee on Heirless Jewish Looted Art

The provenance of many objects is inconclusive, and it cannot be determined whether these objects have been stolen or traded. This is also the case with this carpet. Alois Miedl had taken over the J. Goudstikker art dealership in Amsterdam and continued to trade under the name Goudstikker throughout the war. He also purchased goods himself, and this is one of many carpets traded by Miedl. We know that these carpets were not stolen from Goudstikker, but the circumstances under which Miedl acquired them, can often not be verified. He did keep inventory books, but the purchasing information is often quite minimal.

The only thing we do know about this carpet is that a certain H. van Willigen brought it into the art gallery in 1943, but it remains unknown who he was, or under what circumstances the carpet was brought in. The carpet then popped up at the Frankfurter Hof Hotel in Frankfurt am Main, owned by hotelier Alfred Steigenberger. The carpet was recovered after the war.

Collection Dutch National Cultural Heritage Agency

<https://wo2.collectienederland.nl>, NK1047.

Megri Carpet, maker unknown (Turkey),
1800–1824, wool, knotted, 185 × 127 cm.
Inventory number: NK1047



1. Recommendations to Central Jewish Organization (CJO) and the Dutch Minister of Education, Culture and Science

The committee recommends the below and emphasizes that the components of this advice are interrelated and the recommendations should thus be treated as a package.

- a. Transfer objects from the NK Collection that have been categorized as heirless Jewish looted art in accordance with the letter from the Dutch Minister of Education, Culture and Science dated 19 November 2025 (Appendix B) to the Jewish community;
- b. Ensure that restitution requests can be submitted at all times. As long as the restitution policy for looted art from the Second World War remains in effect, these restitution requests will be processed and assessed by the Restitutions Committee;
- c. Ensure the continuity of the current physical management of the collection (management and preservation) in accordance with applicable museum standards and the Dutch Heritage Act (2016);
- d. Establish an independent foundation representing the Jewish community, the board of which is to be appointed with the approval of the Central Jewish Organization (CJO). This foundation will promote the collection referenced under a. through active programming. The foundation will not sell any objects from this collection;
- e. Place this independent foundation within an existing government-subsidized institution, preferably the *Joods Museum* (Jewish Museum, JM) in Amsterdam;
- f. The foundation should have a guest curator or project leader develop annual programming that actively showcases the collection of heirless Jewish looted art in an engaging manner, and that promotes the stories among a diverse target audience, with the intention of educating people about equal treatment, the rule of law, and antisemitism. The general guidelines regarding this programming should be: education, (multi) media, and activities for a diverse audience. Programming should be varied in terms of location, media usage, and type of activities;
- g. Ensure the availability of a yearly sum of €400,000 by the Dutch Ministry of Education, Culture and Science for the institutional foundation referred to under d. and for the programming referred to under f. At current price levels, an annual amount of €400,000 will be required to finance the foundation and the programming. The

committee advises making this amount available on a structural basis. This figure might be revised at a later date in light of rising costs;

- h. Ensure professional input from and connections with relevant (Jewish) institutions within the foundation by involving experts as board members or advisors;
- i. Ensure the substantial and financial independence of this foundation by securing and earmarking resources;
- j. Urge registered museums to comply with their obligation under the Museum Standard to conduct provenance research on (possibly) looted art, for both acquisitions and existing collections;
- k. Ensure continuity in conducting provenance research within the NK Collection and support this in other museum collections. Invest in embedding provenance research skills at museums, including through staff training, and by making these activities part of regular museum tasks;
- l. Enable the *Rijksdienst voor het Cultureel Erfgoed* (Dutch National Cultural Heritage Agency, RCE) to structurally increase support for conducting provenance research from the Dutch National Cultural Heritage Agency (RCE) to museums, such as knowledge sharing and training. Have the RCE write a proposal for prioritizing resources for provenance research into art looted in WOII in museum collections based on the results of research entitled *Museale Verwervingen* (“Museum Acquisitions”);
- m. Make the use of label plates for heirless Jewish looted art from the NK Collection mandatory when exhibiting the objects

by including this requirement in the loan agreements and, in view of moral responsibility, strongly recommend using this text for heirless Jewish looted art from other collections;

- n. Consider how the recommendations on the transfer of heirless Jewish looted art can also be brought to the attention of other countries.

2. The request for an advice, and the committee

The Dutch Minister of Education, Culture and Science has indicated that the Jewish community has moral grounds for claiming heirless Jewish looted art. To organize the Jewish community's input on this matter, the Central Jewish Organization (CJO) has established the Committee on Heirless Jewish Looted Art and has requested the committee to issue this advice.

2.1. Request from the Dutch Minister of Education, Culture and Science to the Central Jewish Organization (CJO)

In-depth research into the provenance of the NK Collection was conducted until the end of 2025. This research will be extended and continued until 2027 on a smaller scale, conducted by two researchers and with an emphasis on archival research. Even after this part of the research has been completed, a large number of the objects still will not be able to be linked to an original owner. Cultural goods involuntarily lost between 1933 and 1945 that belonged to Jewish owners, but for which no claimants can be identified, will hereinafter be referred to as "heirless Jewish looted art".

In the letter to Parliament dated 25 June 2021, the Dutch Minister of Education, Culture and Science has indicated that the Jewish community has moral grounds for claiming heirless Jewish looted art. The minister subsequently asked the Central Jewish Organization (CJO), as a representative entity, to organize partic-

ipation and decision-making of the Jewish community on this matter. In his letter of 9 September 2024, the minister presented the following questions to the Central Jewish Organization (CJO):

- According to the Jewish community, in what way can the Jewish community's moral claim to the heirless Jewish looted art be respected?
- What future does the Jewish community see for objects from the NK Collection of which provenance cannot be established?
- Which existing or new party is, according to the Jewish community, suitable to manage the collection?

Following these questions, the minister was asked to further detail the scope of the concept of heirless Jewish looted art. In his letter dated 19 November 2025 (Appendix B), the minister indicated that this would be handled generously and in line with the current extended restitution policy. Conclusions regarding the provenance of an object are drawn accord-

ing to the degree of plausibility. In the event of loss of ownership by Jewish private individuals during the Nazi regime, it will be assumed that the loss was due to theft. If nothing is known about the provenance of an object in the NK Collection, it will be assumed to be Jewish looted art, given that large-scale theft and looting of the property of Dutch Jews was part of the persecution by the Nazi regime.

The advice issued following the questions submitted to the Central Jewish Organization (CJO), is based on this view of “heirless Jewish looted art”.

2.2. The committee and its methods

In response to these questions, the Central Jewish Organization (CJO) has established a committee to advise on the future of heirless Jewish looted art, consisting of the following members:

- Lodewijk Asscher (chair)
- Hetty Berg
- Simone Kukenheim
- Sunny Léons
- Henny Troostwijk
- Judith Zilversmit
- Anna van Diest (secretary)
- Jo’anne van Ooijen (substantive secretary)

The committee began its work in November 2024. In January 2025, the committee visited the *CollectieCentrum Nederland* (National Cultural Heritage Agency, RCE) depot in Amersfoort, where a large part of the NK Collection is kept. The committee met about once per month to discuss the questions issued.

Throughout 2025, committee meetings were held with experts and stakeholders from various

organizations, collectively a broad representation of the Jewish community, the cultural sector – including relevant museums – and the government authorities concerned. All consulted parties have been listed in Appendix D.

On 20 January 2026, the committee issued an advice, and it is this advice that will be submitted to the Dutch Minister of Education, Culture and Science and the chair of the Central Jewish Organization (CJO).

Some objects have been identified as Jewish looted art, but determining from whom exactly these items were stolen is, in all likelihood, a lost cause. This is almost always the case with objects that have been handed in at the Liro Bank. The Lippmann, Rosenthal & Co. Bank, known as the Liro Bank, was established during the German occupation and deliberately given the name of a well-known Jewish bank, in order to easily register and confiscate Jewish property. Jews were required to hand over their money, assets and valuables here, and the names of the owners were often not recorded. This applies, for example, to the painting *Rocky landscape with waterfall* by an anonymous painter. It was handed over to the Liro Bank, but it is not known by whom. The available archival material does not contain any clues to a possible owner either.

Collection Dutch National Cultural Heritage Agency
<https://wo2.collectienederland.nl>, NK1835.

*'Rocky Landscape with Waterfall',
maker unknown, ca. 1700, oil on canvas,
116 × 98.7 cm. Inventory number: NK1835*



3. The NK Collection and heirless Jewish looted art

The NK Collection was established after the Second World War. What almost all the objects in this collection have in common, is that they were taken from the Netherlands during the Nazi regime and recovered from Germany after the war. Objects have also been recovered from government buildings that had been used by the Germans. In the eight decades since the end of the war, there have been periods when objects' provenance was investigated and claimants (original owners or their descendants) were sought, but longer periods when this process was at a complete standstill were more common.

3.1. Recuperation and origin of the NK Collection

Before and during World War II (1933–1945), many works of art and other cultural objects were looted by or on behalf of the Nazi regime. Sometimes by outright theft, but also by confiscation, appropriation under duress or threat, and by forced sale below market value in order to be able to flee and go into hiding with the proceeds. Art also reached the Germans through traders, although trade with the occupying forces was prohibited.

After the war, the Dutch State was able to recover some of the art and cultural goods. In 1945, the *Stichting Nationaal Kunstbezit* (SNK, Netherlands Art Property Foundation) was established. The foundation's task was to recover cultural objects that had been taken to enemy states and return them to the Netherlands and to their rightful owners. The vast majority of the objects were brought back from Germany,

with a smaller portion being recovered from other countries. Goods were also retrieved from within the Netherlands itself, for example from government buildings occupied by Germans or from the possession of enemy subjects. This involved thousands of objects, from works of art to household items such as furniture, crockery and cutlery. Until the owners or heirs were found, the objects remained under State management. For this reason, when any property was transferred to the State, it was stated that the State would be its 'custodian' until the rightful owner could be traced.

In 1951, the activities of the Netherlands Art Property Foundation were transferred to the *Bureau Herstelbetalings- en Recuperatiegoederen* (Bureau Hergo, Office for Reparations and Recovered Goods), which also had the task of promoting legal redress. In practice,

however, only a limited number of restitutions were completed due to administrative complications and internal irregularities. In 1953, Bureau Hergo was dissolved. After selection and auction of the objects, the remaining objects – the majority of the recovered goods – were transferred to the *Rijkscollectie* (National Art Collection) under the name *Nederlandse Kunstcollectie* (NK Collection, Dutch Art Collection). The NK Collection encompasses paintings, sculptures, prints, furniture, carpets, ceramics, silver and other valuable and meaningful objects. Currently, most of the NK Collection is stored in the depot of the *CollectieCentrum Nederland* (Dutch National Cultural Heritage Agency, RCE) in Amersfoort. More than a thousand NK Collection objects are on loan to museums, embassies or other government buildings.

Between the 1950s and the late 1990s, the search for the provenance and rightful owners of this collection largely came to a standstill.

It was heartbreaking to see of how little import “promoting legal redress” seemed to be to the State. In addition to the modest progress made on restitution, it was also made harder for citizens to recover their property. This treatment was a far cry from the help and support that should have been provided by the State. This meant that, in the period that the NK Collection was managed by the Netherlands Art Property Foundation, in order to recover their property, owners or heirs not only had to prove ownership and involuntary loss of possession without access to the necessary documentation, but they also had to repay any compensation received and reimburse any expenses the State had incurred for managing their property in the meantime. The history of the NK Collection is an apt illustration of the appalling treatment of Jewish survivors and their relatives after the war. With the Netherlands

Art Property Foundation, strengthening the national heritage collection took precedence over legal redress for those affected. Taking moral responsibility towards these citizens has been painfully long overdue.

This treatment has caused psychological suffering that has had serious aftereffects, and the descendants of the war victims feel that pain to this day. The State has a moral obligation to the Jewish community, which not only suffered at the hands of the Nazi regime, but was also disadvantaged and marginalized during and after the war due to acts or inactivity of the State.

3.2. *Bureau Herkomst Gezocht* (Origins Unknown Agency) and the development of the restitution policy

In light of international attention in the late 1990s regarding the inadequate legal redress after World War II, research into the presence of looted art in public ownership has been conducted in the Netherlands since 1997. First point of attention was the NK Collection.

The exploratory study was carried out by the *commissie Herkomst Gezocht* (Commission Origins Unknown), chaired by Prof. Dr. Rudi Ekkart. In its 1998 report, this committee concluded that, on the basis of random samples, further research into the provenance of the NK Collection was necessary². The report held the recommendation that the same research

2 *Origins Unknown: Report on the pilot survey into the provenance of artworks recovered from Germany and still in the State's custody, Ekkart Commission, April 1998. ISBN 90 346 35635*

needed to be applied to the entire collection and that a committee had to be established to assess restitution requests.

In 1998, the project and the associated Origins Unknown Agency were set up, supervised by the second Commission Origins Unknown chaired by Prof. Ekkart. The aim of this project was to investigate the complete NK Collection, which was completed in 2004. The recommendations, as presented in December 2004, already indicated that not all objects could be traced back to their original owners.

Based on the findings of the Commission Origins Unknown, the government also concluded that restorative justice had not taken place properly: some restitution procedures were too "formalistic, bureaucratic and cold and, in some respect, contrary to the regulations that were applicable at the time"³.

1998 was also the year of the Washington Conference on Holocaust-Era Assets, an international conference where participating countries made agreements aimed at restorative justice. These agreements are laid down in the Washington Principles on Nazi-Confiscated Art, ratified by 44 countries, including the Netherlands.

The Netherlands carried out the Washington Principles and the recommendations of the Commission Origins Unknown by establishing the *Adviescommissie Restitutieverzoeken Cultuurgoederen en Tweede Wereldoorlog* (Advisory Committee on the Assessment of Restitution Applications for Items of Cultural Value and the Second World War), known as the Restitutions Committee⁴. In a letter to Parliament dated 14 March 2000, the Dutch Prime

Minister and the Dutch Minister of General Affairs, the Dutch Minister of Health, Welfare and Sport, and the Dutch Minister of Finance indicated that, out of goodwill, restitution requests would not be refused based solely on limitation⁵. On 14 July 2000, the state secretary for Education, Culture and Science also indicated that the restitution policy will not rely on limitation⁶. The restitution policy for these cultural objects will be based on ethical principles. The Restitutions Committee was established on 23 December 2001.

A large number of Dutch museums have conducted their provenance research into the presence of looted art in their own collections in two phases. This research, entitled *Museale Verwervingen* ("Museum Acquisitions"), was carried out under the coordination of the *Museumvereniging* (Museum Association, at that time: *Nederlandse Museumvereniging* (Dutch Museum Association, NMV)) as two major projects: in the period 1998–1999 research into acquisitions from the period 1940 to 1948 was carried out, and in the period 2009–2013 the same research into acquisitions from the period 1933 to 1945 was carried out.

3.3. Evaluation of the restitution policy and new momentum for research

In 2020, the restitution policy and the functioning of the Restitutions Committee were evaluated by the *commissie Evaluatie restitutiebeleid cultuurgoederen Tweede Wereldoorlog* (Committee for the Evaluation of Restitution Policy for Cultural goods Second World War), chaired by Mr. J. Kohnstamm. This advice was set out in the Report *Streven*

³ Parliamentary paper 25 839, no. 13 and 16.

⁴ <https://www.restitutiecommissie.nl/en/>.

⁵ Parliamentary paper 25839, no. 13.

⁶ Parliamentary paper 25839, no. 16.

naar rechtvaardigheid (“Striving for Justice”)⁷. One of the recommendations in this report was to generate new momentum regarding provenance research into the NK Collection, also because more archives had become accessible by then and could now be searched digitally.

In a letter to Parliament dated 25 June 2021⁸, the Dutch Minister of Education, Culture and Science adopted the recommendations of the Kohnstamm Committee for the most part, including the resumption of research on the NK Collection. The *Programma Intensivering restitutiebeleid WOII* (WWII Restitution Policy Intensification Program) launched a new period of research into the NK Collection on 1 January 2022. At almost 80 years after the end of the war, this was a last-ditch effort to uncover more information about the objects, locate owners, and enable restitution to claimants. The programming has two elements: research into the NK Collection and updating data carriers (such as photography) and providing information services (such as the NK Portal and the Origins Unknown website). This WWII Restitution Policy Intensification Program is being carried out by the National Cultural Heritage Agency (RCE). The research portion is supervised by a committee chaired by Prof. Ekkart.

Researchers examine all objects in the NK Collection to determine whether there are any gaps in their provenance. Recent studies, the increasing digitalization of archives at home and abroad, and previously unknown or inaccessible sources have provided new leads. Part of the programming also involves re-photographing all the objects, including any clues found on them, as art objects may bear markings that provide information about their origin. All objects are now searchable and pub-

licly accessible in a digital database.

To reinforce the provenance research, the team at the National Cultural Heritage Agency (RCE) has been strengthened in stages with researchers. This means that over the course of four years, thirteen researchers and two support staff were trained in conducting provenance research. This research will be completed by the end of 2025 and has resulted in successful restitutions.

More and more digital archives are becoming searchable, making even more information about provenance retrievable. Meanwhile, the National Cultural Heritage Agency (RCE) is now able to extend their research with the help of newly opened archives such as the *Centraal Archief Bijzondere Rechtspleging* (Central Archive for Special Jurisdiction, CABR) by adding two researchers for a period of two years. This also means that the scope of the group of objects from the NK Collection that are classified as heirless Jewish looted art, can finally be answered when the research is completed.

⁷ Annex 1 to Parliamentary paper 25839, no. 47.

⁸ Parliamentary paper 25839, no. 49.

For this painting, no or insufficient provenance data from the period 1933–1945 is known. After research, no sources have yet been found that can provide information about its origin. Therefore, no statement can be made about a possible suspicious origin or possible involuntary loss of possession.

The painting is currently on loan to the Mauritshuis (an art museum in The Hague).

Collection Dutch National Cultural Heritage Agency

<https://wo2.collectienederland.nl>, NK2727.

*'The Fortune Teller', Jan Steen,
1650-1654, oil on canvas, 73.5 × 60 cm.
Inventory number: NK2727*



4. The heirless Jewish looted art collection

The background of the objects in the NK Collection is varied. Part of the collection consists of stolen art or otherwise involuntarily lost objects. During the war, art was also actively traded, both voluntary and involuntary, and sometimes at market prices and sometimes not. Many, but not all, of the objects are from Jewish households. With the passing of time, it becomes increasingly difficult to identify claimants and so the following issue becomes increasingly more pressing: what to do with the remaining “heirless” Jewish looted art?

4.1. The current scope of the NK Collection

The scope of the NK collection is fixed, in principle. Occasionally, works leave the NK Collection, for example due to restitution to claimants, and very rarely is an object added to it. Objects in private ownership that are still being discovered or are suspected to be of Jewish origin, do not automatically become part of the NK Collection, and the State no longer actively recovers items from abroad (although that option still exists). At the time of writing, 3685 objects have been registered in the NK Collection, of which almost 500 have now been successfully returned to heirs.

Not everything in the NK Collection is of Jewish origin: the NK Collection also contains objects of a different origin. During the WWII Restitution Policy Intensification Program, new information was discovered about the provenance of the NK Collection. However, the provenance history of a large number of its ob-

jects remains fragmentary. This committee will be issuing rulings on objects that, according to the definition in the minister's letter of 19 November 2025, are considered heirless Jewish looted art.

4.2. Intention regarding transfer of heirless Jewish objects

The aforementioned Kohnstamm Report has shown that part of the NK Collection is highly unlikely to be identified. So now the question arises as to what should happen to any objects designated “heirless” or “heirless” heritage.

“Sooner or later the question will inevitably arise as to what should happen to the objects from the NK Collection that have not yet been returned to any heirs over time: so-called ‘heirless art’. This means that the NK Collection will contain objects for which no restitution request can ever be expected to be submitted (ownership of objects that

are not unique, such as prints, furniture or tableware, is difficult to determine). The evaluation considers it important that the government is already looking into a future destination for these pieces from the NK Collection. What must be taken into account though, is the possibility that a restitution request may be submitted at any time in the future. Therefore, the evaluation committee recommends that (parts of) the NK Collection are to be transferred at some point in the future, through a conservation structure and under conditions yet to be determined, to a Dutch heritage organization focusing specifically on Jewish culture and history. As has also been suggested by organizations from the Jewish community, this will make sure that there will be a place where these objects can still be seen. By displaying the lost personal belongings of people murdered or persecuted during the Nazi regime, future generations can remain aware of the terrible circumstances and consequences of the Second World War and the genocide.”

The minister also addressed this recommendation in the aforementioned letter to Parliament dated 25 June 2021:

“Despite additional efforts over the next few years in order to be able to restitute more looted art, the circumstances are unfortunate in that it is highly probable that the original owners of a significant group of objects from the NK Collection, or their heirs, will never be found. Therefore, I would like to provide some guidance on how to handle this heirless looted art. As a general principle, the Jewish community has a moral claim to looted art in the possession of the State; this specifically applies to art which originally belonged to Jewish owners and for which it is certain that no claimants can be found. This is why I propose the following:

(..)

– Transfer of management

After the increased focus on research into provenance and heirs, I would like to transfer the Jewish looted art, which is still in the possession of the State, to a Jewish (heritage) institution, insofar as the Jewish community so wishes. I will of course involve the current borrowers in the proposed transfer in a timely manner. This transfer of management will provide optimal capabilities for telling and teaching about the gruesome history behind these objects. At the same time, the State remains responsible for facilitating restitution to claimants.

– Transfer of ownership

Upon a finalization of the restitution policy, I would like, if the Jewish community so wishes, to transfer ownership of heirless Jewish looted art to the Jewish community. Together with the Central Jewish Organization, I will facilitate the dialog on this matter within the Jewish community. [...]”

In response to this, the minister's instructions to the Central Jewish Organization (CJO) have been formulated, on the basis of which this committee was established.

4.3. What is heirless Jewish looted art?

What is meant by heirless Jewish looted art? The provenance researchers have used these frameworks:

Heirless: *The object has no apparent owner or obvious legitimate claim, and it is also evident that a claimant will most likely never be identified.*

Jewish: *Objects that were in the possession of a person or legal entity classified as Jewish under the Nazi system during the Nazi regime.*

Looted art: *The provenance research performed by the National Cultural Heritage Agency (RCE) and the Expertisecentrum Restitutie (Expert Centre Restitution, ECR)/NIOD Instituut voor Oorlogs-, Holocaust- en Genocidestudies (NIOD Institute for War, Holocaust, and Genocide Studies, NIOD) adhered to the definition used in the Decree Establishing the Restitutions Committee, namely an object "of which the original owner lost possession involuntarily due to circumstances directly related to the Nazi regime".*

In his letter of 19 November 2025, the minister clarified what will be considered heirless Jewish looted art. The committee concurs with this in this advice. This means that the advice concerns both demonstrably heirless Jewish looted art and objects assumed to belong to that group. In the absence of conclusive evidence, the loss of property by Jewish private citizens during the Nazi regime is assumed to have been involuntary. If nothing is known about the provenance of an object in the NK Collec-

tion, it will be assumed to be Jewish looted art.

These objects tell a story of Jewish experiences and hardships during the war and of Jewish culture and way of life before, during and after the war. The opportunity to bring these objects out of storage and use them more actively in programming that can bring these stories to light and raise awareness of these objects, potentially leading to new clues and future restitutions, should not be missed.

4.4. The special position of heirless Jewish looted art

Being robbed and forced to relinquish personal and cherished possessions meant even more loss and grief for the Jewish community. Both art and household effects are often intertwined with family histories and memories of people and times, from paintings that have been part of families' identities for generations, to tableware and cutlery that shaped daily life. This injustice is therefore more poignant than just the economic loss. The underlying idea of restitution therefore carries further than mere compensation.

To this day, it remains unknown on exactly what scale this disenfranchisement has taken place⁹. Some of the looted objects were recovered and recuperated, but many have not and it is impossible to determine what has been lost and has remained so.

Post-war efforts to achieve restorative justice for Jewish citizens were inadequate. In addi-

9 "Disenfranchisement can be defined as the systematic deprivation of rights regarding specific categories of people". (W.J. Veraart in *Ontrechting ("Disenfranchisement")*, *Krisis: Journal for Contemporary Philosophy* (2005/4), p. 61-64)

tion to deficient support for relatives, administrative support and financial assistance, the process of tracing the provenance and ownership of recovered looted art also remained insufficient.

These heirless, stolen Jewish objects tell stories that are particularly worth telling. Not only are they tangible reminders of a dark period in history, but because of the anonymity of their original owners, they also explicitly draw attention to the many unknown victims of the Nazi regime. These are people whose names and stories are no longer remembered, but whose belongings still remain, as witnesses to lives erased.

Given the history of these objects and the State's long-standing, regrettable treatment of its Jewish citizens, it is significant that in the year 2000, the State has decided to take moral responsibility. The collection of heirless Jewish looted art and the stories of its anonymous owners deserve to be taken out of the dark and to be seen.

The transfer of management hands 'custodianship' to the Jewish community, allowing these cultural goods to receive the careful and respectful attention they deserve. The collection can also play a role in counteracting antisemitism, which is once again proving to be very necessary in the present time.

4.5. Lasting opportunities for research and submission of restitution requests

The committee considers it essential that, wherever possible, (follow-up) research will be conducted where and when opportunities arise. This can happen if new archives become accessible, or if existing archives can be

searched more thoroughly and extensively. The committee therefore recommends that the objects be made accessible at all times and to provide the necessary cooperation regarding such research.

In chapter 9, the committee makes concrete recommendations in this regard.

It is equally essential that any future restitution requests can be lodged at all times. As long as the restitution policy remains in effect, restitution requests will be investigated and processed in accordance with the Restitutions Committee's existing procedure. The foundation that will be managing the heirless Jewish looted art on behalf of the Jewish community, will not sell any objects from this collection.

Of some objects provenance cannot be determined, but the context of their history is suspect, nonetheless. This often applies to objects that were traded by persons or institutions known to have sold looted Jewish art. An example of this is this set of two folded dishes, found after the war at the Lempertz auction house in Cologne. Lempertz purchased them in the Netherlands during the war, but it is unknown from whom and under what circumstances. However, it is known that during the occupation years, the Lempertz auction house made large-scale purchases of looted Jewish property, such as from the Liro Bank (Lippmann, Rosenthal & Co. Bank) or expropriated Jewish art dealers. This known conduct gives reason to assume that the object may originate from involuntarily lost property.

*Collection Dutch National Cultural Heritage Agency,
<https://wo2.collectienederland.nl>, NK325.*

*Folded Dish, maker unknown,
1700–1749, earthenware, glaze, 35 cm.
Inventory number: NK325.A and NK325.B*



The provenance of this work is inconclusive. After being in the possession of art dealer M. Wolff in Amsterdam, it changed hands to the German W.O.H.R. van Hazebrouck from Rotterdam. How he acquired the painting is unknown. Van Hazebrouck, probably acting as an intermediary, handed the painting over to the Liro Bank in 1942.

Collection Dutch National Cultural Heritage Agency
<https://wo2.collectienederland.nl>, NK2771.

*'Still Life with Flowers', J. van Hulsdonck,
1600–1647, oil on wood panel, 37.5 × 27 cm.
Inventory number: NK2771*



In 2000, seven silver objects, three plates and a painting of a church interior were handed over to the *Nederlands Instituut voor Oorlogsdocumentatie* (NIOD (National Institute for War Documentation), now the NIOD Institute for War, Holocaust, and Genocide Studies). Enclosed was a letter identifying the couple who likely owned these objects. They were killed in the concentration camps, as were their brothers and sisters. They had no children of their own. At the beginning of the war, the objects were probably handed over for safekeeping to the person who handed them in in 2000. No relatives have been found who wish to submit a restitution request. These objects are therefore also classified as “heirless”.

*Collection Dutch National Cultural Heritage Agency,
<https://wo2.collectienederland.nl>, NK3591.*

*Sugar sifter spoon, maker unknown,
silver-plated metal, 1900–1929, 14.8 cm.
Inventory number: NK3591*



5. Advice on the transfer of heirless Jewish looted art in the NK Collection

When control over heirless Jewish looted art is transferred to the Jewish community, the question arises as to which group of objects this control applies to, since provenance research is not conclusive in all cases. Despite the efforts of researchers, gaps in provenance history often remain.

5.1. Objects to be transferred

In his letter of 19 November 2025 (see Appendix B), the Dutch Minister of Education, Culture and Science confirmed that the group of objects to be transferred definitively, will be determined based on the same principles used by the Restitutions Committee when assessing restitution requests. Conclusions regarding the provenance of an object are drawn according to the degree of plausibility. In the event of loss of ownership by Jewish private individuals during the Nazi regime, it will be assumed that the loss was due to theft. If nothing is known about the provenance of an object in the NK Collection, it will be assumed to be Jewish looted art. This mainly concerns objects that are difficult to identify, such as furniture, carpets and tableware. This assumption is based on the fact that large-scale theft from Dutch Jews was part of the Nazi regime's persecution.

For the category of objects for which the Restitutions Committee has advised rejecting the application, the reason for rejection must be examined. A distinction must be made between cases in which the application was rejected based on the conclusion that there was

found no evidence of involuntary loss of possession, or on the basis of the finding that the applicant is not a rightful claimant. In case of the latter, the object in question could still be heirless Jewish looted art.

The committee endorses the transfer of this group of objects for the following reasons:

- The way in which the NK Collection came into being, the bureaucratic barriers that were erected in the decades after the war preventing Jewish citizens from reclaiming their property, and the lack of cooperation and assistance from the State, form the basis for the Jewish community's moral authority regarding "heirless" art.
- It is possible that some of the heirless art in this collection could have been returned if the State had actively taken up its duty of care in the early years and decades after the war and reached out to its Jewish and other affected citizens.
- The committee feels the necessity of a party to take care of the heirless objects and show these to the public. The collection is of great importance because it contains the traditions of people whose

identities and life stories are no longer being told. Because of this, it is essential that the collection no longer remains inside the walls of the depot. Active programming, naturally in keeping with the requirements of careful care, is a prerequisite for this. As long as these objects remain in storage, albeit with excellent physical care, these stories will remain as they are: untold. This applies not only to objects that have been assessed to be heirless Jewish looted art, but also to objects for which this designation is plausible.

- In the opinion of the committee and the minister, the Jewish community is the appropriate party to care for objects that have a connection with its history, culture and stories.
- Wider awareness and visibility of the collection, through programming and publicity, may still contribute to the identification of claimants.

This transfer shall not affect any restitution requests submitted in future.

5.2. The nature of the transfer

There are differences of opinion among experts and relevant bodies as to whether the State is owner or keeper of the NK Collection. The committee will not take a position on this difference of opinion, partly because, according to the ministry, a possible transfer of ownership is not yet on the agenda. As indicated in the letters from the Dutch Minister of Education, Culture and Science dated 25 June 2021 and 9 September 2024, the heirless objects can be "transferred to a Jewish (heritage) institution upon completion of the additional effort on provenance and heir research", and only "upon completion of the restitution policy in the Netherlands, can ownership of these ob-

jects be transferred to the Jewish community". Completion and finalization of the refund policy is not expected to happen for quite some time.

In legal terms: the recommended transfer of management involves the transfer of proprietorship, which will give the Jewish community custodianship over this collection. The committee interprets this as follows: the Jewish community will be given control over how this collection can be used to shape the goals formulated in this advice, while taking into account the requirements of physical management.

The proprietorship can be seen as a 'custodianship' or 'guardianship' of the heirless collection: a directive that goes beyond simply providing physical care, allowing the collection to return to the living world and tell its stories in the best possible way. As with any good guardianship, the interests of – in this case – the collection are paramount and the aim is to allow it to flourish.

After completion of the restitution policy, ownership will also be transferred to the Jewish community, as stated in the minister's letter of 9 September 2024 (Appendix A).

The transfer of these objects does not affect any future restitution requests that may be submitted, which will then be processed in accordance with the applicable restitution request.

5.3. Physical collection management

Physical management of the collection is now held by the State. The National Cultural Heritage Agency (RCE) depot in Amersfoort, located in the *CollectieCentrum Nederland* (Collection Centre Netherlands), provides the necessary facilities, climate conditions, knowledge, and skills required for this wide range of objects and materials. It is recommended that this situation be left as is and to establish that the physical care and the necessary finances will be guaranteed indefinitely. The Dutch Ministry of Education, Culture and Science and the National Cultural Heritage Agency (RCE) have indicated that they are willing and able to take on this physical management on a permanent basis.

The degree of physical care will therefore continue to meet the standards customary in the museum world and as required by the Dutch Heritage Act (2016). It is recommended to arrange these care requirements in such a way that the objects remain available for programming.

Also recommended is that regular contact be maintained regarding physical management between the managing body (National Cultural Heritage Agency, RCE) and the foundation that is advised to act as moral keeper. In the event of any proposed changes in physical management, prior consultation will take place between the managing authority and this moral keeper.

It is recommended that the associated costs, space and capacity be made available for an indefinite period of time to ensure future preservation, and that the State bears responsibility for this.

5.4. This advice also constitutes as advice within the meaning of Article 4.18 of the Dutch Heritage Act (2016)

In line with the implementation of the recommendations of the commissie Koloniale Collecties (Colonial Collections Committee) regarding the alienation procedure and Article 4.18 of the Dutch Heritage Act (2016), this committee recommends that the possibility of submitting opinions should be closed for objects of which ownership will eventually be transferred to the Jewish community due to their heirless status. The advice of this committee is therefore considered to be advice on the indispensability and irreplaceability of any such object within the meaning of Article 4.18 of the Dutch Heritage Act (2016). In those cases where the committee's advice is that heirless objects should be returned, the committee believes that reparation of past injustices should prevail, and that the application of Article 4.18 of the Dutch Heritage Act (2016) therefore is not appropriate.¹⁰

10 Recommendations of the Colonial Collections Committee

6. Governance

This part of the NK Collection should be transferred to an organization that adequately safeguards the interests and unique characteristics of this collection, and of which its stable existence can be guaranteed.

6.1. Establishment of a foundation

It is recommended that an independent foundation be established in order to realize the programmatic use of heirless Jewish looted art. This foundation shall develop its own initiatives regarding the use of the collection, respond to loan requests and other requests submitted by any third parties, and act as a conversation partner for the physical manager.

The committee prefers the establishment of a (new) foundation rather than transferring the tasks and programming to an existing organization. The reason for this is the preferred (financial) independence of the foundation and the possibility to independently enter into agreements for which legal personality is required.

Additionally, the committee is committed to ensuring that the foundation can maintain its full focus on programming heirless art, so that the specific importance of this topic remains in the public eye.

The foundation to be established may consist of:

- an agency / executive secretary on a paid (freelance) basis;

- a board consisting of a chair, a secretary, a treasurer, and advisory members; the board should meet several times a year (for example, on a voluntary basis and based on attendance fees per meeting).

The committee also recommends appointing a guest curator and project employee(s) on a freelance basis (yearly).

The committee recommends incorporating this foundation into the infrastructure of preferably the Jewish Museum (JM), part of the *Joods Cultureel Kwartier* (Jewish Cultural Quarter, JCK).¹¹ This organization would be able to offer facility support in the form of (occasional) workstations and meeting facilities, IT facilities, mail and email addresses, etc. In addition, interconnections regarding content can be established between the foundation and the organization, either through a seat on the board or advisory board.

¹¹ Article 3.2 of the Regulation on the Management of the National Art Collection and Subsidizing Museum Institutions lists the organizations that are officially subsidized under Article 7.2 of the Dutch Heritage Act (2016): <https://wetten.overheid.nl/BWBR0037533/2025-05-07>

As a government-subsidized institution, the Jewish Museum is adequately equipped to provide the necessary support through its network, knowledge, and facilities, and in the areas of communication and PR.

The committee also believes that the Jewish Museum can appropriately ensure that financial resources that must be available for programming can be earmarked for that purpose.

The committee recommends ensuring the foundation has access to relevant professional expertise from, for example, Herinneringscentrum Kamp Westerbork (Westerbork Memorial) and the Rijksmuseum (Dutch National Museum), by providing seats on the board and/or advisory council. These museums can provide the necessary knowledge and be a conversation partner coming from the Jewish and museum context. Westerbork Memorial and the Dutch National Museum also have extensive experience and expertise in education and engaging young people, which will be of great import for the proposed foundation's programming. Knowledge can also be obtained from other Jewish organizations and/or other organizations on themes that the foundation wishes to program, either structurally or ad hoc. In addition, the committee recommends someone from one of the Rijksmusea (National Museums) to also join the board and/or advisory council, as the heirless Jewish looted art not only tells Jewish history, but is also an integral part of Dutch history.

6.2. Goals and tasks of a foundation

The committee considers it important that the foundation's objectives tie into the legal restitution that the restitution policy is aimed at and play a role in counteracting contemporary antisemitism. The committee therefore recommends that at least the following objectives be included in the foundation's articles of association:

- to display the collection of heirless Jewish looted art as much as possible outside the depot and to use the collection to tell about the Shoah as well as about the Jewish community, history and culture in the broadest sense, and the deprivation of rights, including in educational activities;
- to highlight the “unicity” of this heirless collection; in short: that even though the murdered owners have not been identified and remain anonymous, the objects are still here and each is connected to a person and a life story, albeit unknown;
- to speak about the deprivation of rights of the Jewish community in the period 1933-1945;
- to express that the Jewish story is not an isolated case, but is part of the story of the Netherlands, and that it is as relevant today as it was in the past;
- to ensure that the programming contributes to the fight against antisemitism, with a focus on engaging young people;
- to ensure that the programming contributes to education about the importance of equal treatment and the rule of law.

It must always be ensured that the objects are used with proper care, as required by museum regulations and the Dutch Heritage Act (2016).

The foundation's common tasks include, at least, developing initiatives for the collection's programming; developing an annual plan detailing multiple activities, preferably incorporating a variety of locations and media; responding to (loan) requests from third parties; and serving as a contact for the physical manager.

As keeper of the heirless objects, the foundation decides on any loan requests. As an independent legal entity, the foundation can enter into loan agreements itself or delegate this authority to the physical manager of the collection. Any loan agreements will stipulate that the borrower will use label plates stating the origin of the object, as described in this advisory report.

Another example of an object handed in to the Liro Bank of which the name of the original owner has not yet been discovered, is the painting *Hunter at a water well* by Andreas Schelfhout, a painter from the Hague School. The object was handed over to the Liro Bank, but it is not known by whom. The Liro Bank registered these types of objects under the heading *Herrenloses Juden Gut* (Ownerless Jewish property).

The object is currently on loan to the Dutch National Museum.

*Collection Dutch National Cultural Heritage Agency,
<https://wo2.collectienederland.nl>, NK3098.*

*'Hunter at a Water Well', Andreas Schelfhout,
1800–1870, watercolour on paper, 19.3 × 22.5 cm.
Inventory number: NK3098*



7. Programming

Besides the principle of moral responsibility, one of the most important reasons for transferring authority is to promote programming opportunities to increase the visibility of this collection and its history.

Besides the principle of moral responsibility, one of the most important reasons for transferring authority is to promote programming opportunities to increase the visibility of this collection and its history.

In order to achieve the objectives formulated in chapter 6, the committee makes the following proposals and recommendations regarding programming with the heirless art collection. This might include a system of “rolling” programming in which one or more types of locations and media are used each year to draw attention to the collection.

The committee recommends developing varied activities, extending beyond the walls of museums, and employing not only exhibitions, but also other media.

The committee proposes three main lines of programming:

- educational offerings at schools, museums and at other locations, offering thematic lessons with objects, VR, and guided discussions
- digital and multimedia presentations, such as podcasts with life stories based on heirless objects, documentaries, short films, “immersive” VR experiences
- activities for a wide audience, such as exhibitions, art libraries, a TV series, interpretation and reflection by contemporary artists and spoken word artists, and a biennale.

The committee recommends appointing a specialist guest curator, creator, or project leader annually on a project basis to shape the activity. This could be an art historian, but also a writer, a documentary, program or podcast maker, a designer, etc.

If the activity takes place at a museum or other existing cultural institute, the use of this location could also dovetail into collaboration with that organization in order to make use of their broader expertise, and their PR and communication channels. This way, exchange of knowledge and experience on this subject could also be further facilitated.

Obviously, not all objects are suitable for all forms of programming. For each activity it should be determined, in consultation with the physical manager, which objects are suitable for the intended use. When considering use in programming, the nature of the objects must therefore be taken into account. Elements that are important here and should be taken into account, include

- Vulnerability (the degree of transportability, sensitivity to light, moisture, touch, vermin, and the state of the object);
- Cultural value (according to the valuation criteria of the tool *Op de museale weegschaal* (Assessing Museum Collections) and, if applicable, financial value.

8. Advice on text and mandatory use of label plates

The texts that museums use for objects from the NK Collection on exhibition, currently vary and are not aligned. The committee recommends using mandatory and uniform label plates.

Some museums only mention that the work comes from the NK Collection, while other museums make no mention of the work's provenance at all. The National Cultural Heritage Agency (RCE) has drafted a proposal for a text that can be used for label plates for objects from the NK Collection in museum displays. However, not all museums currently use this advisory text. The committee recommends using an adapted text for transferred objects of heirless Jewish origin and also recommends making use of this text mandatory.

The committee recommends making this text mandatory when exhibiting works from the heirless Jewish looted art collection and to affix this text in both Dutch and English.

The committee proposes using the following text for this purpose:

This object was stolen from, confiscated from or sold under duress by *Jewish fellow citizens/*the rightful owner between 1933 and 1945. It was recovered after the war and placed under custodianship of the Dutch State. The original owner of this property has (not yet) been identified or there are no known heirs. This object was therefore transferred to the Jewish community in the Netherlands. More information can be found on wo2.collectienederland.nl. If you have any information about this object, please contact restitution@cultureelerfgoed.nl. This can help in the search for the rightful owner.

(*select option depending on the degree of certainty about Jewish ownership)

9. Continuation of provenance research

The committee believes it to be especially important that research into looted art from the Second World War is a consistent, structurally embedded part of museum-related tasks. Although this importance is widely endorsed, reality often shows that attention for such research deteriorates over time.

9.1. Continuation of provenance research in the NK Collection

As part of the momentum created for provenance research in the NK Collection under the header *Programma Intensivering Restitutiebeleid WOII* (WWII Restitution Policy Intensification Program), six provenance researchers were trained and educated in conducting research into this specific topic in the period 2023–2025. The knowledge and experience acquired is unbelievably valuable and the committee considers it important that expertise for this particular work is retained as much as possible.

The research into the NK Collection will continue over the next two years (2026 and 2027), with the deployment of two provenance researchers to search the Central Archive for Special Jurisdiction (CBAR) and any other archives that are opened (further) for additional relevant information research about the NK Collection.

9.2. Continuation of provenance research in other collections

The committee urgently recommends that ongoing efforts be made to find Jewish looted art in other collections and to continue to seek ways to identify owners. It recommends that the State provides (and continues to provide) museums with incentives to do so. Provenance research is a permanent and ongoing task of museums within the framework of the Museum Standard¹². The National Cultural Heritage Agency (RCE) and other parties offer structural support for this by making knowledge available, giving workshops, etc. Nevertheless, museums do often still lack the time, money and knowledge to adequately carry out this task.

In two projects, the museums have examined their own collections for looted World War II art: *Museale Verwervingen 1940–1948* (Museum Acquisitions 1940–1948) and *Museale Verwervingen vanaf 1933* (Museum Acquisitions from 1933). These projects were coordinated by the Museum Association.

¹² [Museum Standard 2020](#). The revised [Museum Standard 2025](#) is effective from 01/01/2026.

In addition to the research on looted objects, these projects have also provided insight into which museums not yet examined collections might also contain looted art. The Museum Association has presented the projects' results to the National Cultural Heritage Agency (RCE) in 2023 and has added these to the online portal collectienederland.nl.¹³

The committee recommends that the National Cultural Heritage Agency (RCE) apply this information to assess at which museums it would be best to conduct (follow-up) research into the non-NK Collection first, in order to get the most rewarding "ROI". In doing so, the most efficient use of available resources can be achieved.

The committee wants to emphasize the need for the continued attention for provenance research into looted art in museum collections, in the NK Collection, the National Art Collection, and elsewhere. The committee also understands the importance of securing and training (permanent) museum staff in conducting provenance research, rather than using temporary government support for this purpose. The aim is to make both the importance of provenance research for the period 1933–1945 and the skills required for this within the museum organizations themselves, part of museums' DNA. One option is to establish a group of trained provenance researchers who can then train permanent museum employees in conducting provenance research.

¹³ [Transfer of results Museum Acquisitions.](#)

10. Advice on heirless Jewish looted art that is not part of the NK Collection

In addition to the required advice on heirless Jewish looted art in the NK Collection, the committee also includes recommendations about objects with similar provenance in other collections.

10.1. Advice on heirless Jewish looted art not part of the NK Collection, but of the public collection

If it becomes apparent that an object not belonging to the NK Collection, but belonging to a public collection (the National Art Collection or another public collection) has been stolen from a member of the Jewish community for whom no heir can be found, it is recommended that the object be added to the collection to which this opinion relates and subjected to its intended use in accordance with this advice. This includes, for example, the use of specific label plates that express the origin of the heirless Jewish object.

Observing the principles of reasonableness and fairness, the committee advises the State to submit a restitution request on behalf of the Dutch Jewish community with the aim of adding the objects or works of art to the aforementioned collection.

10.2. Advice on heirless Jewish looted art in private collections

If it becomes apparent that an object not belonging to a government collection, but belonging to a private collection (for example: in the possession of a museum foundation, a company or a natural person) has been stolen from a member of the Jewish community for whom no heir can be found, it is recommended that the object be added to the collection to which this opinion relates and subjected to its intended use in accordance with this opinion. This includes, for example, the use of specific label plates that express the origin of the heirless Jewish object

10.3. Suggestion to other countries on dealing with heirless art

As far as we know, the Netherlands is currently the first country to make a deliberate choice about the future of heirless Jewish looted art. It is recommended that any handling of heirless Jewish looted art located in other countries is also taken into consideration. The committee therefore advises the minister to consider how the recommendations in this advice regarding the transfer of heirless Jewish looted art can be brought to the attention of other countries.

11. Funding

In order to achieve the objectives of the transfer, a solid financial basis should be secured.

11.1. Funding of the foundation

Establishment of the foundation will incur a one-off fee (including notary fees and the development of a website). Then there's also the annual costs that will have to be incurred for the foundation to function.

Apart from the programming, the following costs also need to be taken into account for the foundation:

- One-off: establishment of a foundation, articles of association, notary.
- Annual: any attendance fees for board members and advisors.
- Secretary / office employee: e.g. freelance for 2 days a week.
- Guest curator or project manager: e.g. freelance for 2 days a week.

11.2. Funding of the programming

Resources will have to be made available to be able to implement any programming. The resources required highly depend on the type of activities planned each year. At any rate, the (non-regular) use of a guest curator should be taken into account.

Depending on the type of activity, transport costs, insurance costs and any catering expenses should also be taken into account.

The committee advises the Dutch Ministry of Education, Culture and Science to earmark a fixed annual amount for this purpose, to be sure of a monetary basis for programming.

Considering that such funding cannot be made available to the foundation directly, consideration might be given to providing this through funding of the government-subsidized museum institution where the foundation is placed, ensuring that the resources for this programming are earmarked separately and cannot be mixed with other any resources.

At current price levels, an annual amount of €400,000 will be required to finance the foundation and the programming. The committee advises making this amount available on a structural basis. This figure might be revised at a later date in light of rising costs.

12. Final remarks

When handling heirless Jewish objects as the only tangible witnesses, care, recognition, and continued attention to their significance is required, for the benefit of both the Jewish community and Dutch society as a whole. The committee hopes and trusts that this advice will contribute to legal restitution and will help to make heirless Jewish looted art more visible in a way that does justice to the lives and memories of the victims. The committee also hopes that this advice will contribute to more intensive provenance research, future restitutions to claimants, and better information provision, both nationally and internationally.

The committee would like to express its gratitude to the conversation partners, experts and stakeholders for their time and valuable input. These conversations have been indispensable in shaping and formulating the finalized ideas of this advice. The committee would also like to express its thanks and gratitude to the National Cultural Heritage Agency (RCE) and the Dutch Ministry of Education, Culture and Science for their noted efforts and great cooperation. Finally, the committee thanks the Central Jewish Organization (CJO) for the trust placed in us.

Appendices

Appendix A.

From the letter from the Dutch Minister of Education, Culture and Science to the Central Jewish Organization (CJO), 9/9/2024

As you know, the Dutch Ministry of Education, Culture and Science is committed to returning objects looted during the Nazi regime to the original owners or their heirs. Unfortunately, the reality is that we will not succeed in this for all objects. The ministry is therefore seeking to establish a fair and just solution for heirless Jewish looted art: any objects in the possession of the State that originally belonged to Jewish owners and for which it has been established that no claimants can be found.

I am committed to ensuring that any decisions regarding these objects can count on wide support within the Jewish community. You have indicated that the Central Jewish Organization (CJO) would like to be involved in this and that it would like to establish a committee for this purpose chaired by Mr. Lodewijk Asscher. I would like to express my gratitude for this initiative and am willing to offer you a contribution towards the costs of this committee, including for costs regarding securing a secretary adept in this field, organizing meetings about heirless Jewish looted art, and for other forms of communication. According to your estimate, the costs for carrying out these tasks would come to a maximum of EUR 100,000. Additionally, my department and the Dutch National Cultural Heritage Agency (RCE) will support your committee with their knowledge and expertise.

The principles laid down by my predecessor, Van Engelshoven, in the letter to Parliament dated 25 June 2021, also provide a guiding principle for my decision-making process regarding the heirless Jewish looted art. These principles are:

- that the Jewish community has a moral claim to looted art in the possession of the State; this specifically applies to art which originally belonged to Jewish owners and for which it is certain that no claimants can be found
- that upon completion of the additional effort on provenance and heir research, these objects will be transferred to a Jewish (heritage) institution for management, insofar as the Jewish community so wishes
- that upon completion of the restitution policy in the Netherlands, ownership of these objects is to be transferred to the Jewish community, insofar as the Jewish community so wishes
- that this transfer of management will provide optimal capabilities for telling and teaching about the gruesome history behind these objects

Based on these principles, I would like to ask you the following:

- According to the Jewish community, in what way can the Jewish community's moral claim to the heirless Jewish looted art be respected?

Explanatory note: Objects eligible for transfer are those that, upon completion of the research into the NK Collection, have been determined to be heirless Jewish looted art. The National Cultural Heritage Agency (RCE) is currently conducting this research. The research also helps in identifying potential individual claimants. Thanks to this research, the number of objects that can be considered heirless Jewish looted art, is quite limited. I will keep you informed about the results and progress of the research.

- What future does the Jewish community see for objects from the NK Collection of which provenance cannot be established?

Explanatory note: The interim results of the research show that gaps remain in the provenance history of a large part of the NK Collection. This means that it cannot be determined whether these objects are heirless Jewish looted art or not. However, given the history of the NK Collection and the holocaust, it is indeed possible that some of these objects were stolen from Jewish people.

- Which existing or new party is, according to the Jewish community, suitable to manage the collection?

Explanatory note: The objects are currently managed by the National Cultural Heritage Agency (RCE) or are on loan to museums and other institutions. As long as the State is the owner of the objects, the Dutch Heritage Act (2016) applies to these objects. This means that management of these objects must comply with legal requirements. At present, no funds have been reserved for any public activities involving the NK Collection.

Appendix B.

From the letter from the Dutch Minister of Education, Culture and Science to the Central Jewish Organization (CJO), 19/11/2025

In the letter to Parliament dated 25 June 2021, Minister Van Engelshoven laid down principles for handling heirless Jewish looted art. In his letter to you dated 9 September 2024 (reference number: 47646256), Minister Bruins requested that the committee reflect on three questions derived from these principles in order to come to a decision on heirless Jewish looted art that can count on support from the Jewish community.

The committee therefore asked me to provide you with more detailed information about the scope of the term "heirless Jewish looted art". Heirless Jewish looted art refers to objects in the so-called NK Collection (objects recovered after the Second World War and now in possession of the State) that originally belonged to Jewish owners and were involuntarily lost due to the actions of the Nazi regime, and for which it is certain that no claimants can be found.

Thanks to research conducted by the National Cultural Heritage Agency (RCE) into the NK Collection, several original owners have been identified. For a significant part of the collection, it could also be established that there was neither involuntary loss of possession nor a Jewish owner. However, for more than half of the collection, provenance is still inconclusive, meaning it cannot be clearly determined

whether the original owner was Jewish and how the object was lost.

In line with the current expanded restitution policy and given the historical context of the holocaust, I believe a generous approach to this issue is appropriate. This means the following:

The National Cultural Heritage Agency (RCE) will further categorize the NK Collection based on provenance research and previous recommendations from the Restitutions Committee. Conclusions regarding the provenance of an object are drawn on a case-by-case basis, as is already customary in assessments by the Restitutions Committee. In the event of loss of ownership by Jewish private individuals during the Nazi regime, it will be assumed that the loss was due to theft, in line with the assessment framework of the Restitutions Committee.

If nothing is known about the provenance of an object in the NK Collection, it is reasonable to assume that it concerns Jewish looted art, given that large-scale theft and looting of the property of Dutch Jews was part of the persecution by the Nazi regime.

This further redistribution and thus the completion of this research project into the NK Collection will be carried out by the National

Cultural Heritage Agency (RCE) in the coming two years. Objects then categorized as Jewish looted art and not currently subject to a procedure with the Restitutions Committee, are eligible for transfer to the Jewish community, in accordance with the principles set out in the letter to Parliament dated 25 June 2021.

Appendix C.

Decision tree for provenance research WWII Restitution Policy Intensification Program

The decision tree was drawn up after consultation between researchers from the National Cultural Heritage Agency (RCE) and the Heritage and Arts Directorate of the Dutch Ministry of Education, Culture and Science.

The decision tree used by the researchers is based on these three questions:

- Is there evidence of suspicious origin or suspicious loss of possession?
- Does this concern someone from a persecuted population group?
- Is the person in question identifiable?

By answering the three questions, ten conclusions become viable.

The decision tree can be viewed on the following page.

Explanatory note

Category 1: Statements cannot be made with certainty, too little information on ownership (who was the owner and when) and on loss of possession (when and how did the owner lose the object). Research continuation is not possible without new sources.

Category 2: Objects of which the provenance history for the period 1933-1945 is (almost)

conclusive and any changes of ownership are not suspect.

Category 4: Objects originating from WWII organizations whose sole purpose was not the robbing of Jews (as was the purpose of the Liro Bank), such as the Vermögensverwertungstelle (VVS) and the Dienststelle Mühlmann.

Category 5: Not a persecuted population group, but possible theft. Heirs are being sought for this.

Category 7: Persecuted population group, Jewish. Heirs are being sought for this.

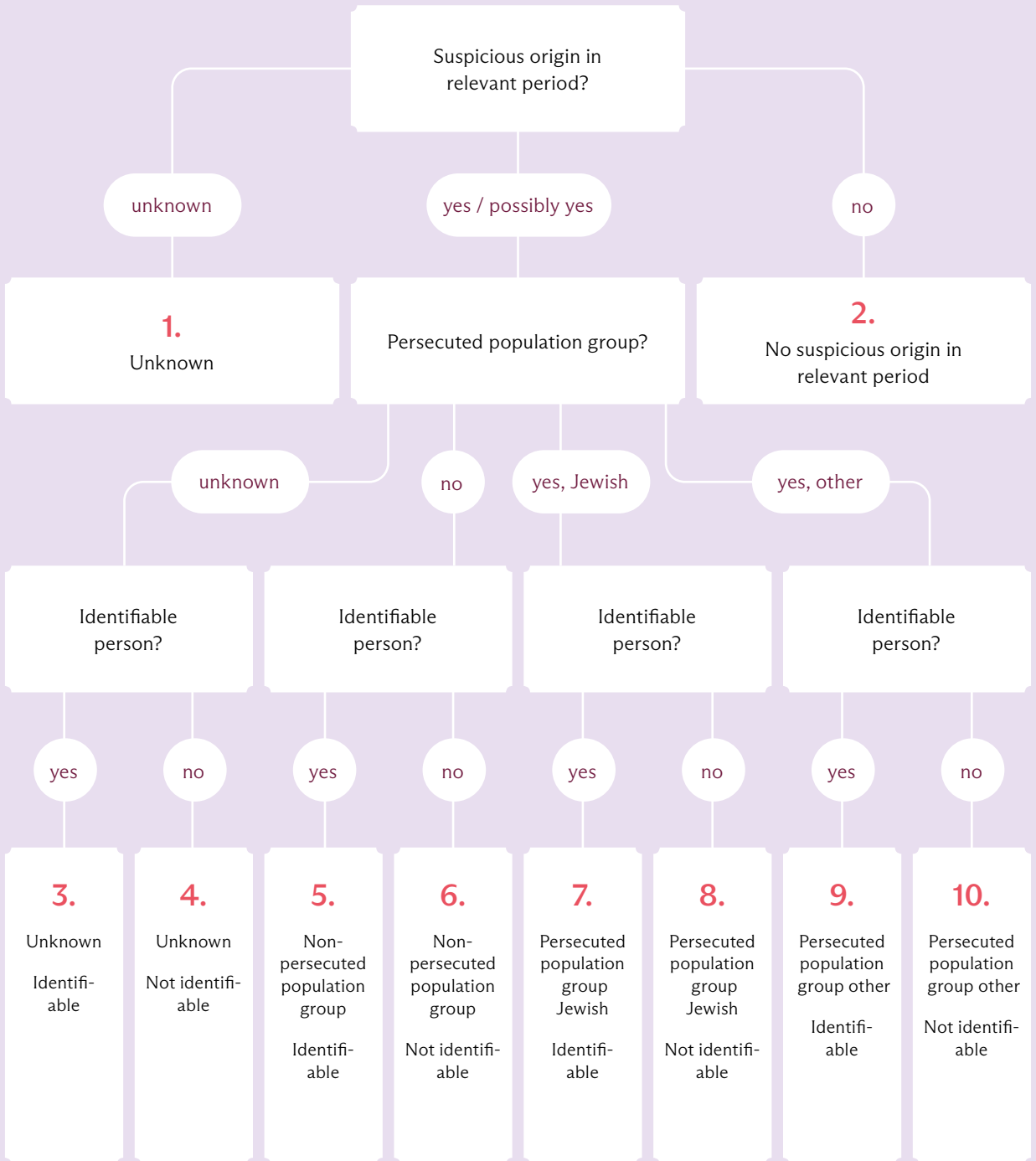
Category 8: Heirless Jewish looted art, e.g., handed in to the Liro Bank, but no name recorded.

The information and findings found for each object have been published in the NK Collection database:

<https://wo2.collectienederland.nl>

Filter: NK Collection.

Figure: Decision tree for provenance research WWII Restitution Policy Intensification Program



Appendix D.

Experts and stakeholders the committee has spoken with

- Christianne Mattijssen (Dutch Ministry of Education, Culture and Science)
- Eva Harmsen (Dutch Ministry of Education, Culture and Science)
- Maurice Boer (Dutch Ministry of Education, Culture and Science)
- Susan Lammers (National Cultural Heritage Agency, RCE)
- Iris Looman (National Cultural Heritage Agency, RCE)
- Josje Schnitzeler (National Cultural Heritage Agency, RCE)
- Marije Spek (NIOD Institute for War, Holocaust, and Genocide Studies)
- Rudi Ekkart (chair Guidance committee provenance investigation)
- Taco Dibbits (Rijksmuseum (Dutch National Museum))
- Valika Smeulders (Rijksmuseum (Dutch National Museum))
- Mara Lagerweij (Rijksmuseum (Dutch National Museum))
- Emile Schrijver (JM/JCK Jewish Museum)
- Ronald Leopold (Anne Frank House)
- Bertien Minco (Westerbork Memorial)
- Wesley Fisher (Claims Conference)
- Mark Weitzman (Claims Conference)
- Samantha Wynne (Claims Conference)
- Gideon Taylor (Claims Conference)
- Ronny Naftaniel
- Chanan Hertzberger (Central Jewish Organization, CJO)
- Dave Heilbron (Central Jewish Organization, CJO)
- Gideon van der Sluis (Irigoen Olei Holland)
- James Loewenstein (Irigoen Olei Holland)
- Marion Levkovits-Bamberger (Irigoen Olei Holland)
- Sef van Ments (Irigoen Olei Holland)
- Arjon Cohen (Irigoen Olei Holland)
- Toon van Mierlo (Advisory Committee on the Assessment of Restitution Applications for Items of Cultural Value and the Second World War, or: Restitutions Committee)
- Vera Carasso (Dutch Museum Association)
- Dieke Wesselingh (Dutch Museum Association)
- Sarah Al-Dhahir (Dutch Museum Association)

This plate came into the possession of the Lempertz auction house in Cologne via the Liro Bank. During the occupation, Lempertz purchased numerous objects from the Liro Bank. After the war, the plate came to the Dutch state. The name of the original owner is unknown.

Collection Dutch National Cultural Heritage Agency

<https://wo2.collectienederland.nl>, NK292.

Plate with Silver Handle maker unknown,
1800–1899, porcelain and silver, 27 cm.
Inventory number: NK292





This is a publication of the independent **Committee on Heirless Jewish Looted Art** commissioned by the Central Jewish Organization (CJO). For questions about this publication, please contact the CJO.

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Committee on heirless
Jewish looted art