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# (Un)hidden actors of fiscal optimisation Retrieving the history of business lawyers in Luxembourg through web archives

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## Abstract

(Un)hidden actors of fiscal optimisation  
Retrieving the history of business lawyers in Luxembourg through web archives

In the last two decades Luxembourg has been at the core of several media investigations that provoked major upheavals (Panama Papers, LuxLeaks, OpenLux...). They reflected the growing place of the Luxembourgish financial centre in a global network of legal recoding of capital (Pistor 2019) aiming at reducing the taxes to be paid and obscuring capital flows and their owners. Business lawyers are essential plumbers in creating these legal infrastructures and their profession has been reframed by structural changes such as internationalisation, specialisation and financialisation (Galanter 2008; Dezalay 2012). If their pivotal role has been largely acknowledged in recent literature, the market of business law remains generally a black box. Law firms keep their archives closed. Contrary to most other actors of the financial place they do not depend on a state regulator but as a corporatist organisation regulates themselves through the lawyers' bar association which does not give access to its archives either.

If web archives have already been used in economic and business history (Musso 2016), the use of web archives to un-hide hidden processes of financialisation raises new question. This paper therefore addresses three distinctive topics

- manufacturing data

The project mainly relies on the Wayback Machine of Internet Archive. The changing structure of a website over time, the high number of requests that may cause the website to block access, the difficulties to retrieve the changing hyperlinks, the challenges of choosing the suitable data output formats are several issues that must be solved when using this tool (Diouf et al., 2019). Beside these technical issues, web archiving also poses general heuristic problems – irregular archiving, problems of format becoming unreadable... (Schafer 2019). This is already well known by scholars who use web archives. However, there are also challenges specific to Luxembourg that may be enlightened – linguistic bias of web archiving, peripheral spaces less considered, late institutional national web archiving, only starting in 2016 at the Bibliothèque nationale du Luxembourg (Els et al., 2021).

- producing a historical narrative

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Despite the aforementioned concerns, the scraped data unveils the restructuring of the Luxembourgish market of business law: the number of lawyers exploded from 730 in 2000 to 3200 in 2020, the market became more international and specialised, gender hierarchies were only slightly altered... The web archives thus allow to write a contemporary history of a field that does not produce a lot of available archives or does not make them accessible.

- reflecting ethical and legal concerns

Internet Archive gives access to historical personal data that many of the producers - be it the lawyers' bar association, be it the law companies are no longer willing to share today. The different national legal layers do not always match with (inter)national practices of web archiving. The traditional archival 30 years limit is thus easily circumvented (Winters 2017). The data proves especially insightful when combining different - at the time of publication - public datasets: these enhanced data may come into tension with privacy protection.

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Benoît Majerus is working as an historian at the Centre for Contemporary and Digital History. Since a few years, he started exploring the history of the financial place in Luxembourg. He recently co-published with Benjamin Zenner, " Too small to be of interest, too large to grasp? Histories of the Luxembourg financial centre ", *European Review of History*, 18 mai 2020, p. 548-562.

Lars Wieneke holds a PhD in Engineering from the Bauhaus-University Weimar, Germany and has worked extensively in the domain of (digital) cultural heritage for several years. He is the head of the digital research infrastructure team at the Center for Contemporary and Digital History (C2DH) at the University of Luxembourg.

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