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**LAWYERS AND THE CONSTRUCTION OF TRANSNATIONAL CORPORATE
CAPITALISM**

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Abstract

This paper will outline a socio-legal approach towards understanding how lawyers have devised what Katharina Pistor has called the ‘code of capital’. These are the basic institutional modules or building blocks for today’s globalised transnational regulatory corporate capitalism. It will combine critical legal perspectives on the indeterminacy of legal concepts with sociological and political economy approaches to the dynamics of professional and expert communities. It will include specific examples, particularly the historical development of international tax norms and their interactions with the design of transnational corporate group structures, and the tax haven and offshore secrecy system.