

This thesis considers the identification of main offshore financial centers and the impact of the recent global financial crisis on them. The identification follows the ideas proposed by Zoromé (2007) and is developed further in a model based on data for each country's GDP, financial services and portfolio assets (International investment position, CPIS) for the years 2001-2008. The thesis begins with an overview of the main concepts of offshore financial centers and explains the development of definitions by which they are identified. The original model by Zoromé is introduced and a new model based on the panel data is presented. It then provides a summary of the main offshore financial centers identified by the proposed model and the influence of the financial crisis on them. In the last part, outlook on the preferences of the Czech companies is provided. The thesis concludes with the main findings from the proposed models and offers a further possibility to map the development of the offshore centers after the financial crisis.