

# Misbe-Haven: The Geography of Offshore Tax Evasion in Canada

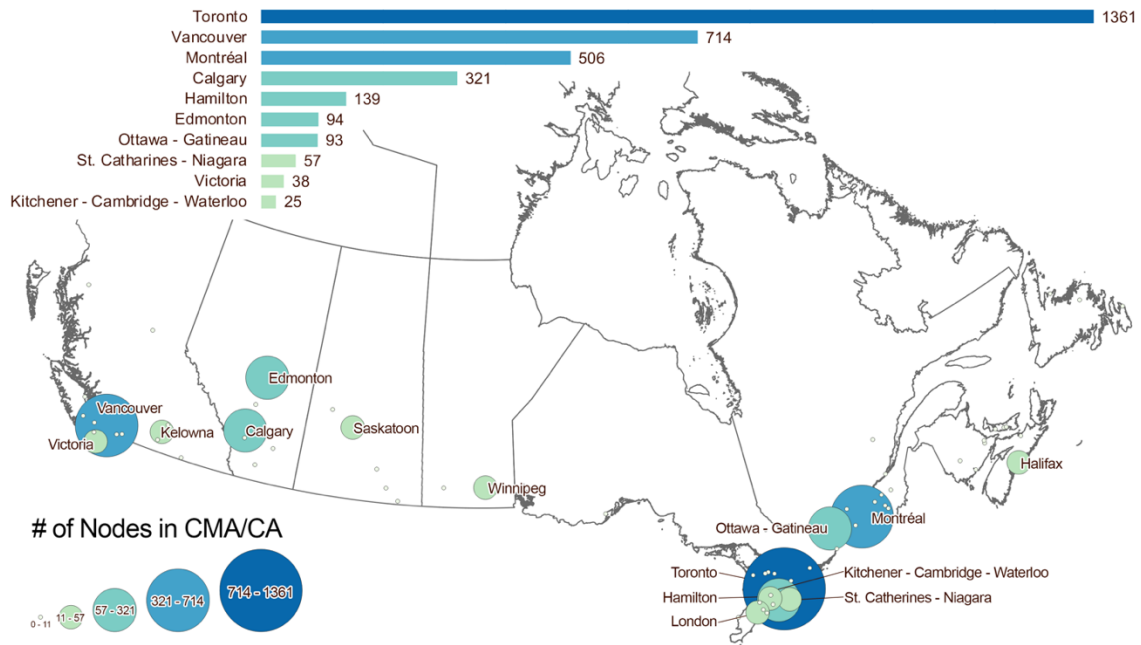
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This thesis answers the research question: what are the spatial patterns of offshore tax evasion in Canada? To do so, I explore the International Consortium of Investigative Journalists' (ICIJ) Offshore Leaks database at three geographic scales: international, national, and municipal. I geocode and map the ICIJ data to analyze the spatial patterns in these data at the three geographic scales. I draw on census data to complement the ICIJ data. From my analysis and discussion, I draw four main conclusions: (1) the main destinations for Canadian offshore wealth are generally small former or current British colonies; (2) cities with greater income inequality and finance employment have more instances of tax evasion; (3) in Toronto, Montréal and Vancouver, tax evasion is concentrated in wealthy, residential neighbourhoods, and business centres specific to those cities; and (4) more research and data are needed to gain insight into the secretive world of offshore tax evasion.



Tax evasion in Canadian cities by number of ICIJ nodes