



Syllabus136

Advanced Taxation and Tax Systems

Taxation of Special Financial Instrument and Vehicles

2025/6 Semesters

Post-doctoral (3 credits)

CME Civil servants only

Lecturer: Prof. Sam Vaknin, PhD

1. Taxation of **cryptoassets**: jurisdiction; product, service, or tender; capital gains, income tax, or profit tax?
2. Taxation of **online income**: jurisdiction, realization, crystallization, enforcement
3. Introduction to **special financial instruments and special tax vehicles and tax shelters**
4. Taxation of **NFTs and memes, meme coins**
5. Taxation of **trade credits and trade instruments, trade-related banking**
6. Taxation of **foreign exchange and commodities**: hedges and derivatives
7. Taxation of **financial derivatives**: futures, forwards, options, swaps
8. Taxation of **pension and insurance portfolios**
9. **Cross-border taxation** (e.g. leases, multinationals, multi-sourced projects) and **double taxation treaties**.
10. **Money laundering** other problems in current taxation



Sam Vaknin

PhD

Specialization

Clinical Psychology, Business Management, Finance

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About Sam Vaknin

Sam Vaknin is a professor of clinical psychology and business studies. He is a former Visiting Professor of Psychology at Southern Federal University, Rostov-on-Don, Russia (2017-22) and a Visiting Professor in SEEU (South East European University) in North Macedonia. He is a columnist and an analyst, most recently in "Brussels Morning". He is the Former United Press International (UPI) Senior Business Correspondent, former Editor-in-Chief, Global Politician and Investment Politics, Head of the Israel Office of the Washington Times and Middle East Times, Senior Correspondent in the New York Daily Sun and a columnist in the Allied Newspapers Group and "Central Europe Review". He served as an economic advisor to governments on 3 continents and financial advisor to multinationals.