

ABSTRAK

Penelitian ini bertujuan untuk mengetahui adanya pengaruh *multinationality*, *capital intensity*, *tax haven country* dan *related party transaction* terhadap agresivitas pajak. Pada penelitian ini, objek yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Variabel independen yang digunakan pada penelitian ini adalah *multinationality*, *capital intensity*, *tax haven country* dan *related party transaction* sedangkan untuk variabel dependennya yang digunakan adalah agresivitas pajak. Pada penelitian ini menggunakan statistik deskriptif dan analisis regresi linear berganda dengan 56 sampel perusahaan.

Hasil penelitian ini mengindikasikan bahwa *multinationality* berpengaruh secara signifikan terhadap agresivitas pajak. *Capital intensity* berpengaruh secara signifikan terhadap agresivitas pajak. *Tax haven country* berpengaruh secara signifikan terhadap agresivitas pajak. *Related party transaction* berpengaruh secara signifikan terhadap agresivitas pajak. Serta variabel *multinationality*, *capital intensity*, *tax haven country* dan *related party transaction* secara bersama-sama berpengaruh signifikan terhadap agresivitas pajak.

Kata Kunci: *Multinationality, Capital Intensity, Tax Haven Country, Related Party Transaction, Agresivitas Pajak*

ABSTRACT

This research aims to determine the influence of multinationality, capital intensity, tax haven country and related party transactions on tax aggressiveness. In this research, the objects used are manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2018-2022. The independent variables used in this research are multinationality, capital intensity, tax haven country and related party transactions, while the dependent variable used is tax aggressiveness. This research uses descriptive statistics and multiple linear regression analysis with 57 sample companies.

The results of this research indicate that multinationality has a significant effect on tax aggressiveness. Capital intensity has a significant effect on tax aggressiveness. Tax haven country has a significant effect on tax aggressiveness. Related party transactions have a significant effect on tax aggressiveness. And the variables multinationality, capital intensity, tax haven country and related party transactions together have a significant effect on tax aggressiveness.

Keywords: Multinationality, Capital Intensity, Tax Haven Country, Related Party Transactions, Tax Aggressiveness