

ABSTRACT

Transfer pricing is the policy of a company to determine the transfer price of transactions of divisions in separate foreign and domestic relations, a form of tax evasion by transferring or changing the profits of related companies.

This research was conducted to determine the effect of tax planning, tax management, and tax haven on transfer pricing in the mining company sector listed on the Indonesia Stock Exchange for the 2018-2022 period simultaneously and partially. The population used in this study is the mining company sector listed on the Indonesia Stock Exchange for the 2018-2022 period.

The sampling technique used was purposive sampling so the number of samples used in the study was 47 companies. Research using company financial report data. The data analysis method used in this study is quantitative with logistic regression analysis techniques using SPSS version 26 software.

The results of the study show that the variables of tax planning, leverage, and tax haven simultaneously influence transfer pricing indications. Partially, the tax planning variable has no significant effect on transfer pricing indications. The leverage and tax haven variables have a negative effect on transfer pricing indications in mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018 to 2022.

Based on the results of this study, it is hoped that future researchers will be able to conduct research by adding the research period and using other independent variables that can influence transfer pricing indications. For company management and regulators to pay attention to every policy that has been set related to transfer pricing indications through tax planning, leverage, and tax havens in making every decision.

Keywords: *Tax Planning, Leverage, Tax Haven, Transfer Pricing.*