ABSTRACT

Tax is one of the most important sources of domestic revenue from the country to fund the State Budget (APBN). In the APBN each year, revenue from the tax sector has the largest share of revenue. The tax target that is always increasing is not in accordance with the realization of tax revenue. Tax is one of the expenses or costs for the company that must be paid, therefore it is possible for the company to carry out tax aggressiveness / tax planning in accordance with tax regulations.

This study aims to test empirical evidence either simultaneously or partially the effect of capital intensity, inventory intensity, profitability and compensation for fiscal losses on tax aggressiveness in the Indonesia Stock Exchange for the period 2013-2017.

This study consisted of 54 samples of the food and beverage sector listed on the Indonesia Stock Exchange for the period 2013-2017. The sample was obtained by purposive sampling. The analytical method used in this study is descriptive statistical analysis and panel data regression using Eviews 9

The results of this study indicate that capital intensity, inventory intensity, profitability and compensation for fiscal losses affect the tax aggressiveness simultaneously. Partially, capital intensity and inventory intensity affect the tax aggressiveness. While profitability and compensation for fiscal losses does not affect tax aggressiveness.

For companies, the results of this study can be used for policies related to tax planning. As for the government, the results of this study are expected to be further investigated whether companies that carry out tax aggressiveness include tax evasion or tax avoidance.

***Keywords** : Capital Intensity, Inventory Intensity, Profitability, Fiscal Loss Compensation, and Tax Aggressiveness.*