ABSTRACK

Taxes are mandatory contributions to countries owed by individuals or entities that are coercive based on the Act. Revenue has an important role in contributing to state revenue, but in reality tax revenues have not been maximized. Tax avoidance (tax avoidance) is an effort to avoid tax that is done legally and safely for taxpayers because it does not conflict with tax regulations.

The problem of tax avoidance is quite unique and complicated, on the one hand tax avoidance is permissible, but on the other hand tax avoidance is undesirable because it will reduce state income in terms of taxation.

One example of a phenomenon that occurs in Indonesia regarding tax avoidance occurs in a tobacco company owned by Britih American Tobacco (BAT) which is doing tax evasion in Indonesia through PT Bentoel Internasional Investama.

This study aims to determine the effect of institutional ownership, independent commissioners, and audit committees on tax avoidance. Tax avoidance in this study uses a CETR proxy. The data used is secondary data. The sample of this study is consumer goods companies listed on the Indonesia Stock Exchange in the 2015-2018 period. The technique used is panel data regression analysis.

The results of this study are institutional ownership and independent commissioners have a negative effect on partial tax avoidance, while the audit committee has no effect on tax avoidance. Simultaneously institutional ownership, independent commissioners and audit committees influence tax avoidance.

***Keywords**: audit committee, independent commissioner, institutional ownership, tax avoidance.*