ABSTRACT

Taxes are mandatory contributions to the state that are owed by private persons or entities that are compelling based on law, without receiving direct compensation and are used for state needs for the greatest prosperity of the people. However, tax will be a burden for some taxpayers or companies because of the tax payment fee of 25% of the company's profit or income, so it is possible for a company to take tax aggressiveness to minimize tax payments by following the recommended tax regulations or not. according to the tax rules.

This study aims to test empirical evidence either simultaneously or partially the effect of capital intensity, inventory intensity, and debt policy on tax aggressiveness in the Food and Beverage Subsector Companies listed on the Indonesia Stock Exchange for the 2015-2019 period. This study consists of 39 samples of the food and beverage sub-sector listed on the Indonesia Stock Exchange for the period 2015-2019. The sample was obtained by purposive sampling. The analysis method used in this research is descriptive statistical analysis and panel data regression using Eviews 10.

The results of this study indicate that capital intensity, inventory intensity, and debt policy simultaneously influence tax aggressiveness. Partially, inventory intensity has an effect on tax aggressiveness. Meanwhile, capital intensity and debt policy have no effect on tax aggressiveness.

***Keywords**: Capital Intensity, Inventory Intensity, Payable Policy, Tax Aggressiveness*