ABSTRACT

Tax aggressiveness is an action that aims to reduce the tax burden legally and illegally. For companies, tax is a burden that can reduce the amount of profit earned, so companies will look for ways to minimize the tax burden through tax aggressiveness.

This study aims to determine the simultaneous and partial effect of Capital Intensity, Liquidity and Sales Growth on Tax Aggressiveness in coal mining sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2019 period.

The population in this study are coal mining sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2019 period. The sampling technique used is purposive sampling and the number of observations is 56 research samples. This research uses panel data regression analysis method using EViews 11 software.

The results showed that simultaneously Capital Intensity, Liquidity and Sales Growth had a significant effect on Tax Aggressiveness. Partially, Liquidity has a significant positive effect on Tax Aggressiveness, while Capital Intensity and Sales Growth have no significant effect on Tax Aggressiveness.

Based on the research results, suggestions for future researchers are to use other variables that are thought to affect tax aggressiveness. Suggestions for coal mining companies that have a high level of liquidity not to take tax aggressiveness actions in order to avoid sanctions that will harm the company. Suggestions for the government, namely the Directorate General of Taxes to apply GAAR as a general anti-tax avoidance provision.

Keywords: *Tax Aggressiveness, Capital Intensity, Liquidity, Sales Growth*