

## **ABSTRACT**

*Tax Avoidance is a mandatory effort made by individual and corporate taxpayers. This tax avoidance action does not conflict with laws and tax regulations. Taxes are used for national development and to increase people's prosperity. However, companies often make efforts to avoid taxes to reduce expenses so as not to reduce the company's income. Tax avoidance actions taken by this company are also known as tax Avoidance.*

*The purpose of this study was to analyse the effect of Operating Cash Flow, Foreign ownership, and solvability on Tax Avoidance in mining sector companies on the Indonesia Stock Exchange in 2017–2021, simultaneously and partially.*

*This study used a quantitative method with a sampling technique using purposive sampling. The samples obtained totaled 18 companies with 87 observations on the mining sector industry for the 2017–2021 time period. The type of data used is secondary data, with data processing using panel data regression analysis and Eviews 12 software.*

*The results show that operating cash flow, foreign ownership, and solvency have a simultaneous effect on tax avoidance. However, partially operating cash flow has an effect on tax avoidance, and for foreign ownership and solvency, it does not partially affect tax avoidance.*

*This research is expected to provide new insights for mining sector companies in making decisions regarding managing corporate tax obligations effectively so that tax avoidance does not occur in companies, and it is also expected to support the government in assessing and monitoring tax avoidance practises by obtaining a deeper understanding of tax avoidance practises. This. The suggestions in this study are also expected to provide an overview and evaluation to future researchers when re-examining them using other independent variables.*

**Keywords:** *Tax Avoidance, Operating Cash Flow, Foreign Ownership, and Solvency.*