

ABSTRACT

The aim of this research is to obtain evidence of the influence of corporate social responsibility (CSR), good corporate governance (GCG), to tax aggressiveness. The sample that used in this research are agriculture industry in Indonesia Stock Exchange (BEI) for period 2016-2018. This research employs 42 samples. The selecting method for this research use purposive sampling method. Dependent variable of this study is tax aggressivity which proxied by Effective Tax Rate (ETR). Independent variables of this study are CSR, independent board of commissioners, board of directors, audit committee.. The data in this research was processed using software SPSS 24 with descriptive statistics, multiple regression analysis method, classical assumption, hypothesis test. The result of this research indicates that CSR have negative significant effect for tax aggressiveness, while independent board of commissioners have significant effect for tax aggressiveness, board of directors have significant effect for tax aggressiveness, audit committee have negative significant effect for banking tax aggressiveness.

Keywords: *Tax Aggressiveness, CSR, independent board of commissioners, board of directors, audit committee*