

ABSTRACT

Tax avoidance is an attempt does by a taxpayer in order to reduce the amount of tax charged by the government without breaking any tax regulations. Therefore tax avoidance potentially causing an issue for the government on optimally collecting the tax from the taxpayer, and will causing a lost for the country.

The purpose of the study are to test and analyze how return on asset, sales growth and financial lease influenced tax avoidance on automotive manufacturing that registered in BEI on 2010-2016 period.

This is a descriptive and verify study, using a secondary data from 12 financial statement of the firm that registered on BEI from 2010-2016 period, so there will be 84 sample unit in this study. This study also using purposive sampling and the data analysis methods are regression panel data.

The study shows that return on asset, sales growth and financial lease have the influence to do tax avoidance practice of 25.774% and the other 74.226% is influenced by other variable outside this study.

This study shows that return on asset, sales growth and financial lease simultaneous influenced tax avoidance. Partially, return on asset effects the tax avoidance negatively, meanwhile sales growth and financial lease does not effect the tax avoidance.

Keywords: *Return On Asset, Sales Growth, Financial Lease, Tax Avoidance*