

## ***ABSTRACT***

*Tax is a mandatory contribution paid by the people to a compulsive state that is carried out according to the law and does not receive direct compensation for the people's prosperity. Tax aggressiveness is an activity of manipulating taxable profits through tax planning, which is done legally or illegally. Many companies in Indonesia are utilizing tax aggressiveness to increase company profits.*

*This study aims to determine the effect of transfer pricing, thin capitalization and tax haven utilization on tax aggressiveness both simultaneously and partially. The population in this study is the consumer goods industry companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2018 period. The sample selection is determined by the purposive sampling method. Samples obtained as many as 16 samples with a total of 64 observations. The analysis used in this research is descriptive analysis and panel data regression analysis.*

*The results of hypothesis testing indicate that transfer pricing, thin capitalization and tax haven utilization simultaneously affect the tax aggressiveness. Partially, transfer pricing and thin capitalization have no effect on tax aggressiveness, while tax haven utilization has a positive effect on tax aggressiveness.*

***Keywords:*** *Transfer Pricing, Thin Capitalization, Tax Haven Utilization, Tax Aggressiveness*