

## ABSTRACT

*This study's aim is to determine the effect of corporate governance on tax aggressiveness. The independent variables in this research are institutional leadership, independent commissioner, and audit committee. The population in this study are all manufacturing companies listed in Indonesia Stock Exchange period 2014-2016. The sample is taken using purposive sampling method with 73 companies in total. The data was analyzed with multiple regression analysis. The results of this study is institutional leadership, independent commissioner, and audit committee show no effect to tax aggressiveness.*

*Keywords : Tax Aggressiveness, Institutional Ownership, Independent Commissioner, Audit Committee*