

## ABSTRACT

Tax was the largest one of the earning state that collected from the populace. In order to pay their tax, the companies need to manage their tax in tax planning that consist of tax avoidance. Besides that, the companies must meet corporate governance when they enter the stock exchange as listed companies. This research purposed was to know whether the corporate governance had an effect for corporate tax avoidance on Indonesia Manufacture Sector from 2011 until 2013. The component of the corporate governance will be independent commissioner, audit committee, managerial ownership, institutional ownership, and audit quality. The research approach measuring used quantitative method. The used sample was the listed manufacture company year 2011 until 2013 of 51 companies. The analysis data techniques used Partial Least Square (PLS) method. The result of this research found that the corporate tax avoidance can determine the tax avoidance activity.

Keywords: corporate governance, independent commissioner, audit committee, managerial ownership, institutional ownership, audit quality, and tax avoidance.

