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CSR Disclosure, Foreign Ownership, and Tax Aggressiveness: Evidence from Indonesian Mining Companies toward SDG 16

Abidah Dwi Rahmi Satiti*[1,2], Doddy Setiawan[1], Djoko Suhardjanto[1], Wahyu Widarjo[1], Setianingtyas Honggowati[1]

[1]Universitas Sebelas Maret, Surakarta, Indonesia
[2]Universitas Islam Lamongan, Lamongan, Indonesia

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ABSTRACT

Objective: *To examine the effect of corporate social responsibility disclosure on tax aggressiveness and investigates whether foreign ownership moderates this relationship among mining companies listed on the Indonesia Stock Exchange. This study contributes to Sustainable Development Goal (SDG) 16 by highlighting the importance of transparency, accountability, and responsible corporate governance in taxation practices.* ***Method:*** *The quantitative study uses secondary data from annual reports and financial statements of mining companies listed on the Indonesia Stock Exchange during 2015–2019. Using purposive sampling, this study obtained 135 firm-year observations. Tax aggressiveness was measured using the effective tax rate (ETR), CSR disclosure was measured using the GRI-G4 based CSR Disclosure Index, and foreign ownership was measured based on the proportion of shares owned by foreign investors. Moderated regression analysis was conducted using STATA.* ***Results:*** *The results indicate that CSR disclosure has a significant effect on tax aggressiveness. Companies with higher CSR disclosure tend to demonstrate greater tax aggressiveness. However, foreign ownership does not significantly moderate the relationship between CSR disclosure and tax aggressiveness.* ***Novelty:*** *Providing new evidence regarding the role of foreign ownership as a moderating mechanism between CSR disclosure and tax aggressiveness in an emerging market mining sector. The findings emphasize that CSR disclosure should reflect genuine corporate accountability rather than merely symbolic legitimacy, supporting SDG 16.6 through improved transparency and responsible institutional practices.*

INTRODUCTION

Taxation sector is the largest source of revenue contribution nationally. The 2019 contribution from the taxation aspect reached 82.5% of total national revenue. It means the government is highly dependent on tax revenue in carrying out government activities and providing services for the community. Nevertheless, the current Indonesia problem is the low tax ratio. Tax revenue has never again reached the target since 2008. 2020 is the 12th year of Indonesia has experienced a tax shortfall.

Some Indonesia tax-related problems include the tax case of PT Adaro Energy Tbk. The case was carried out through transfer pricing in one of its subsidiaries in Singapore. Recorded in Global Witness from 2009 to 2017, coal in Indonesia has been sold by PT Adaro (more than 70%) in a low price to Coaltrade, then resold by the subsidiary at a high price. This opportunity was taken by Coaltrade to make a profit and book it in Singapore, which has a lower tax rate than Indonesia. Then, some profits were transferred to Mauritius, a country with no tax rate. Another mining tax case that occurred was the Directorate General of Taxes' lawsuit against the company PT Multi Sarana Avindo as the transfer of mining power through a decrease in the value of Value Added Tax (VAT) that must be paid. DGT sued as much as 3 times with a nominal value of 7.7 billion. A