

## ABSTRACT

### **The Effect Of Thin Capitalization, Profitability And Sales Growth On Tax Avoidance With *Environmental Taxes* As A Moderation**

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This research aims to analyze the influence of thin capitalization, profitability and sales growth on tax avoidance with *environmental tax* as a moderating variable. This research uses a quantitative approach, the data used is secondary data obtained from the financial reports of food and beverage companies listed on the Indonesia Stock Exchange from 2018 to 2022. The sampling used in this research uses a purposive sampling approach and the data analysis technique uses analysis. moderated regression. The results of the research show that Thin capitalization has an effect on tax avoidance, Profitability has an effect on Tax Avoidance, Sales Growth has no effect on Tax Avoidance, *Environmental Tax* Moderates Thin Capitalization on Tax Avoidance, *Environmental Tax* does not moderate Profitability on Tax Avoidance, *Environmental Tax* Moderates Sales Growth on Tax Avoidance

**Keywords:** Thin Capitalization, Profitability, Sales Growth, *Environmental Tax* and Tax Avoidance

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