

ABSTRACT

This research aims to provide a comparative analysis of corporate income taxes in Indonesia and Australia by examining the effect of domicile and transfer pricing on the tax burden. This research also incorporates multinationality to assess how it moderates the effect of domicile on the tax burden.

The population in this research are companies that are consistently listed on the Indonesia Stock Exchange (IDX) and Australia Securities Exchange (ASX) during 2016-2019. The sample is then determined using the purposive sampling method with a total of fifty-three companies; twenty-five are domiciled in Indonesia, and twenty-eight are in Australia. This research uses multiple linear regression and moderated regression analysis (MRA) as data analysis methods with the help of eViews10 software.

This research shows that domicile has no significant effect on the tax burden. As a moderator variable, multinationality moderates and weakens the effect of domicile on the tax burden. Lastly, transfer pricing shows a significant negative effect on the tax burden.

Keywords: tax burden, domicile, multinationality, transfer pricing



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