**ABSTRAK**

Penelitian ini merupakan penelitian sekunder pada perusahaan pertambangan dan manufaktur yang terdaftar di Bursa Efek Indonesia. Penelitian ini berjudul Pengaruh *Corporate Governance*, Keahlian Dewan Direksi dan *Capital Intensity* Terhadap Penghindaran Pajak Pada Perusahaan Pertambangan dan Manufaktur. Penelitian ini menggunakan variable kontrol Ukuran Perusahaan, Umur Perusahaan, *Leverage*, dan *Retrun On Assets.*

Tujuan penelitian ini untuk menguji dan mengetahui pengaruh *Corporate Governance*, Keahlian Dewan Direksi dan *Capital Intensity* terhadap penghindaran pajak . Penelitian ini menggunakan pendekatan kuantitatif dengan teknik pemilihan sampel menggunakan purposive sampling dengan unit analisis sebanyak 140. Metode analisis yang digunakan untuk menguji hipotesis adalah menggunakan analisis linear berganda dengan aplikasi SPPS 24.

Hasil penelitian menunjukan bahwa dewan direksi berpengaruh negatif terhadap penghindaran pajak, komite audit berpengaruh negatif terhadap penghindaran pajak, kepemilikan institusional tidak berpengaruh terhadap penghindaran pajak, keahlian dewan direksi tidak berpengaruh terhadap penghindaran pajak, dan *capital intensity* berpengaruh positif terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak, Dewan Direksi, Komite Audit, Kepemilikan Institusional, Keahlian Dewan Direksi ,*Capital Intensity*, Ukuran Perusahaan, Umur Perusahaan, *Leverage*, dan *Retrun On Assets*

***ABSTRACK***

*This study is a secondary study of mining and manufacturing companies listed on the Indonesia Stock Exchange. This study is entitled The Effect of Corporate Governance, Expertise of the Board of Directors and Capital Intensity Against Tax Avoidance in Mining and Manufacturing Companies. This study uses control variables Company Size, Company Age, Leverage, and Retrun On Assets.*

*The purpose of this study was to examine and determine the effect of Corporate Governance, Board of Directors' expertise and Capital Intensity on tax avoidance. This study uses a quantitative approach with sample selection techniques using purposive sampling with a unit of analysis of 140. The analytical method used to test hypotheses is to use multiple linear analysis with SPPS 24 application.*

*The results showed that the board of directors had a negative effect on tax avoidance, the audit committee had a negative effect on tax avoidance, institutional ownership had no effect on tax avoidance, the expertise of the board of directors had no effect on tax avoidance, and capital intensity had a positive effect on tax avoidance.*

*Keywords: Tax Avoidance, Board of Directors, Audit Committee, Institutional Ownership, Board of Directors Expertise, Capital Intensity, Company Size, Company Age, Leverage, and Retrun On Assets*