

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pengungkapan pajak berdasarkan laporan keberlanjutan GRI 207 terhadap tingkat penghindaran pajak perusahaan serta peran *assurance* laporan keberlanjutan dalam memperkuat pengaruh tersebut. Sampel penelitian mencakup perusahaan yang secara konsisten terdaftar di bursa saham di Indonesia, Malaysia, Filipina, dan Singapura selama periode 2021–2023. Hasil penelitian menunjukkan bahwa pengungkapan pajak berdasarkan GRI-207 berpengaruh negatif terhadap penghindaran pajak. Perusahaan yang lebih transparan dalam melaporkan informasi pajaknya cenderung memiliki tingkat penghindaran pajak yang lebih rendah, mengindikasikan bahwa transparansi pajak dapat menjadi mekanisme pengendalian dalam mengurangi praktik penghindaran pajak. Namun, penelitian ini tidak menemukan bukti bahwa *assurance* laporan keberlanjutan memperkuat hubungan negatif antara pengungkapan pajak dan penghindaran pajak. Hasil penelitian ini memberikan implikasi bagi regulator dan perusahaan dalam meningkatkan efektivitas transparansi pajak melalui pelaporan keberlanjutan.

Kata kunci: pengungkapan pajak, GRI 207, penghindaran pajak, *assurance*, laporan keberlanjutan.

ABSTRACT

This study aims to examine the effect of tax disclosure based on the GRI 207 sustainability report on the level of corporate tax avoidance and the role of sustainability report assurance in strengthening this effect. The research sample includes companies that are consistently listed on the stock exchanges in Indonesia, Malaysia, Philippines, and Singapore during the period 2021–2023. The results of the study indicate that tax disclosure based on GRI-207 has a negative effect on tax avoidance. Companies that are more transparent in reporting their tax information tend to have lower levels of tax avoidance, indicating that tax transparency can be a control mechanism in reducing tax avoidance practices. However, this study found no evidence that sustainability report assurance strengthens the negative relationship between tax disclosure and tax avoidance. The results of this study provide implications for regulators and companies in improving the effectiveness of tax transparency through sustainability reporting.

Keywords: tax disclosure, GRI 207, tax avoidance, assurance, sustainability report.