

**LAMPIRAN III**  
**PENGHINDARAN PAJAK**

<b>NAMA PERUSAHAAN</b>	<b>Tahun</b>	<b>Beban Pajak</b>	<b>Laba Sebelum Pajak</b>	<b>Penghindaran Pajak</b>
BISI - PT. BISI International Tbk	2013	29,194	156,235	0.19
	2014	43,873	209,152	0.21
	2015	67,626	331,593	0.20
	2016	117,875	454,095	0.26
	2017	115,910	519,197	0.22
	2018	101,629	505,499	0.20
PT. Astra Agro Lestari Tbk (AALI)	2013	701,983	2,605,071	0.27
	2014	1,068,715	3,689,990	0.29
	2015	479,829	1,175,513	0.41
	2016	94,479	2,208,778	0.04
	2017	824,876	2,938,505	0.28
	2018	686,357	2,207,080	0.31
PT. Dharma Satya Nusantara Tbk (DSNG)	2013	90,733	306,429	0.30
	2014	222,743	872,537	0.26
	2015	124,168	426,687	0.29
	2016	85,410	337,450	0.25
	2017	275,711	946,757	0.29
	2018	178,847	611,264	0.29
PT. Perusahaan Perkebunan London Sumatra Indonesia Tbk (LSIP)	2013	228,366	996,991	0.23
	2014	272,236	1,188,931	0.23
	2015	204,573	827,882	0.25
	2016	185,792	778,561	0.24
	2017	242,813	1,006,236	0.24
	2018	87,626	417,052	0.21

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TBLA - PT. Tunas Baru Lampung Tbk	2013	32,522	119,071	0.27
	2014	125,916	562,419	0.22
	2015	62,431	263,214	0.24
	2016	181,701	802,712	0.23
	2017	290,239	1,244,596	0.23
	2018	278,665	1,043,045	0.27
PT. Dharma Samudera Fishing Industries Tbk (DSFI)	2013	715,794,856	11,014,564,863	0.06
	2014	3,722,477,957	15,596,775,108	0.24
	2015	8,339,471,187	21,880,071,281	0.38
	2016	1,944,951,329	7,695,828,438	0.25
	2017	2,406,676,785	9,155,401,920	0.26
	2018	2,829,533,184	11,472,124,244	0.25
PT. Sawit Sumbermas Sarana Tbk (SSMS)	2013	221,750,123	853,419,149	0.26
	2014	249,059,346	986,889,282	0.25
	2015	188,305,167	775,448,776	0.24
	2016	255,728,944	847,387,716	0.30
	2017	302,775,156	1,093,697,928	0.28
	2018	254,097,843	340,868,812	0.75
<b>Nilai Minimum</b>				<b>0.04</b>
<b>Nilai Maximum</b>				<b>0.75</b>