

## **Abstract**

Attitudes of used car dealers to taxation is of significance to the Australian Taxation Office (ATO) because of suspected non-compliance in the used car industry. Motor-vehicle retailing was named in the ATO 2003/2004 Compliance Program as a high-risk industry in the cash economy and hence to be subject to ATO focus, including unannounced “walk-in” registration visits. This paper presents a snapshot of the tax morale of a group of 18 very small businesses dealing in used cars.