BAS Agent interview questions

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What to expect

BAS agent interviews are practical and compliance focused. Employers want to see that you understand GST and PAYG rules, can use the ATO systems without hand-holding, and can communicate with clients who may be anxious about tax debts or penalties.

- **Technical knowledge:** Questions about GST treatment, PAYG withholding, BAS labels and registration requirements with the Tax Practitioners Board.
- **Process and compliance:** Walk-throughs of how you prepare, review and lodge a BAS, including how you maintain audit trails.
- **Client-facing scenarios:** How you explain liabilities, deadlines or penalties to clients who are not accountants.
- **Behavioural:** Past examples of managing deadlines, resolving discrepancies or handling ATO queries under pressure.
- **Regulatory awareness:** Your understanding of your obligations as a registered BAS agent and the scope of work you can perform.

Usually one or two interviews with the practice principal or a senior accountant. You might be asked to review a set of sample records and identify GST issues, or to talk through a recent BAS you prepared. Registration status and experience are often confirmed early, then the conversation moves to client scenarios and how you work under deadline pressure.

1. Walk me through how you prepare a BAS for a new client, from the records they give you to the lodgement with the ATO.

Why they ask

This shows whether you have a repeatable process and understand each step, not just the software.

How to structure your answer

A step-by-step walkthrough: gather records, reconcile GST, calculate PAYG, review, lodge, confirm.

Example answer

“First I check what records the client has provided, usually a bank feed in Xero or MYOB plus any invoices that were not entered. I reconcile the GST accounts to the sales and purchase ledgers, looking for transactions coded to the wrong tax code or missing GST. Then I calculate the GST liability or refund and the PAYG withholding from wages and any other obligations. Before lodging I do a reasonableness check against the previous BAS and the client's trading pattern. Once the client approves, I lodge through the ATO Online Services Portal and save the confirmation and working papers to the client file.”

2. You are preparing a BAS and notice a large discrepancy between the GST reported on sales invoices and the GST in the accounting software. What do you do?

Why they ask

Tests your problem-solving and attention to detail, and whether you would catch an error before the ATO does.

How to structure your answer

Judgement under pressure: pause, investigate, communicate, resolve.

Example answer

“I would not lodge the BAS until I understood the difference. I would trace the sales invoices back to the ledger and check whether any invoices were entered without GST, coded to a different tax code, or recorded in the wrong period. If I found an error, I would correct it and recalculate the BAS. If the discrepancy remained, I would ask the client for missing documentation or an explanation before deciding whether an amendment to a previous BAS was needed. I would document what I found and explain the outcome to the client clearly.”

3. Tell me about a time you had to manage multiple BAS deadlines for different clients at once.

Why they ask

BAS work is deadline driven and you often have several clients with the same lodgement date.

How to structure your answer

STAR: situation, task, action, result.

Example answer

“Last quarter I had six clients with a 28-day lodgement deadline and two were missing key records. I set up a simple checklist for each client, marked which ones had all their information and which needed follow-up. I started with the complete files so they were ready to lodge early, then chased the missing records for the others. I kept the clients informed of what I still needed and lodged everything on time. One client had a small refund that I confirmed before the deadline, and none of the six incurred a late lodgement penalty.”

4. How would you explain to a client why they have a GST liability when they thought they were getting a refund?

Why they ask

Clients often confuse cash flow with GST obligations, and you need to be clear without jargon.

How to structure your answer

Client communication: acknowledge, explain simply, show the figures, offer next steps.

Example answer

“I would start by saying I understand the surprise, then explain that GST is calculated on sales, not on the bank balance. I would show them the sales that included GST, the credits they can claim, and how the difference works out. If they had a large purchase that did not include GST, or if their sales were higher than expected, I would point that out. Then I would confirm the payment due date and offer to set up a payment plan with the ATO if they needed more time.”

5. What are the key requirements to maintain your BAS agent registration with the Tax Practitioners Board?

Why they ask

This checks you know your obligations and take registration seriously.

How to structure your answer

Technical recall: list requirements and show you keep them current.

Example answer

“I need to hold the required qualification, which for me is a Certificate IV in Financial Services and relevant experience, and I must renew my registration every three years. I also need to complete continuing professional education each year, keep my professional indemnity insurance current, and comply with the Tax Practitioners Board's code of professional conduct. I keep records of my CPD and make sure any changes to my circumstances are notified to the Board within the required time.”

6. Describe how you maintain audit trails and compliance documentation for ATO reviews.

Why they ask

The ATO can review a client's file, and your records need to stand up to scrutiny.

How to structure your answer

Process explanation: what you save, how you organise it, how you retrieve it.

Example answer

“For every BAS I prepare, I save the working papers, the reconciliation reports, the client's approval and the lodgement confirmation in a dedicated folder for that client and period. I keep a note of any queries I raised with the client and how they were resolved. If the ATO asks a question, I can pull the full trail and show how the figures were calculated. I also keep a master list of lodgement dates and amendments so nothing is missed.”