



SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

PART 25 - MONITORING AND INVESTIGATION

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Division 2 - Monitoring

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SECTION 255 REGULATOR MAY REQUIRE PRODUCTION OF BOOKS

255(1)

For the purposes of this Act, the Regulator or an authorised person may, by written notice to:

(a) a relevant person in relation to a superannuation entity or approved SMSF auditor; or

(b) a relevant person in relation to an audit of a self managed superannuation fund; or

(c) a contributing employer;

require the relevant person, or the contributing employer, to produce to the Regulator or an authorised person, at such reasonable time and reasonable place as are specified in a notice, any books relating to the affairs of the entity, auditor or audit, or to the obligations of the contributing employer under Part 3B.

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255(2) [Books to be in English language]

If any book produced to the Regulator or an authorised person under subsection (1) is not in writing in the English language, the Regulator or an authorised person may require the relevant person to produce to the Regulator or an authorised person a version of the book that is in writing in the English language.

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255(3) [Copies or extracts of books]

The Regulator or an authorised person may inspect, take extracts from and make copies of any book, or of any version of any book, produced to the Regulator or an authorised person under this section.

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255(4)

The powers of the Regulator or an authorised person under this section may be exercised in relation to a superannuation entity or an approved SMSF auditor, or in relation to an audit of a self managed superannuation fund, even though an investigation is being conducted, under section 263, of:

(a) the whole or a part of the affairs of the entity or auditor; or

(b) the whole or a part of the conduct of the audit.

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