



SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

PART 25 - MONITORING AND INVESTIGATION

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Division 2 - Monitoring

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SECTION 256 ACCESS TO PREMISES

256(1)

For the purposes of this Act, an authorised person may enter, at any reasonable time, any premises at which the person has reason to believe books are kept relating to:

- (a) the affairs of a superannuation entity or approved SMSF auditor; or
- (b) the conduct of an audit of a self managed superannuation fund; or
- (c) the obligations of a contributing employer under Part 3B.

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256(1A)

The authorised person may:

- (a) inspect any book found on the premises:
 - (i) that relates to those affairs, the conduct of that audit or those obligations; or
 - (ii) that the authorised person believes on reasonable grounds to relate to those affairs, the conduct of that audit or those obligations; and
- (b) make copies of, or take extracts from, any such book.

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256(2) [Occupier's consent]

An authorised person may not, under subsection (1), enter premises unless the occupier of the premises has consented to the entry.

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