

## COMMUNIQUE

### ■ CNC GENERAL OPINION 01/2014: CONCEPT OF FLOATING FINANCIAL YEAR

The CSSF draws attention to the publication of a general opinion issued by the GIE Commission des Normes Comptables CNC 01/2014 in relation to the concept of floating financial year as adopted by the Management Board of the CNC on 2<sup>nd</sup> April 2014. This opinion is available in French on the website of the Ministry of Justice at:

[http://www.mj.public.lu/legislation/commerciale/CNC\\_001\\_14\\_Notion-d\\_exercice-flottant\\_VF\\_02\\_04\\_2014.pdf](http://www.mj.public.lu/legislation/commerciale/CNC_001_14_Notion-d_exercice-flottant_VF_02_04_2014.pdf)

Luxembourg, 24 April 2014

