

Group of Latin American Accounting Standard Setters

Working Group	Theme	Coordinator	Country in charge	Comment Letter sent to IASB
GTT 1	Agenda Consultation 2011	Ricardo Lopes Cardoso	Brasil	30/11/ 2011
GTT2	Investment Entities	Domingo Marchese	Argentina	05/01/2012
GTT 3	Leasing	William Allan Biese Decker	México	13/09/2013
GTT 4	Government Loans	Renny Espinoza	Venezuela	05/01/2012
GTT 5	Revenue from contracts with customers	Silvio Takahashi	Brasil	13/03/2012
GTT 6	(Transition Guidance) Proposed amendments to IFRS 10	Hugo Gubba	Uruguay	21/03/2012
GTT 7	Annual Improvements	William Allan Biese Decker	México	04/09/2012
GTT 8	Due Process Handbook	Julio García	Venezuela	11/09/2012
GTT 9	Put Options Written on Non-controlling Interests	Ivan Jesus Castillo Caicedo	Colombia	10/11/2012
GTT 10	Comprehensive Review of the IFRS for SMEs	Jorge José Gil	Argentina	11/12/2012
GTT 11	Post-impl. review of IFRS 8 Op. Segments	Rogério Lopes Mota	Brasil	21/11/2012
GTT 12	Conceptual Framework	William Allan Biese Decker	México	30/09/2013
GTT 13	Classification and Measurement of Financial Instruments	Juan Mauricio Gras Gas	México	27/03/2013
GTT 14	Impairment of Financial Assets	Claudio Giaimo	Argentina	05/07/2013
GTT 15	Clarification of Acceptable Methods of Depreciation and Amortisation: Proposed amendments to IAS 16 and IAS 38	José Hernández	Venezuela	26/03/2013
GTT 16	Annual Improvements to IFRSs 2011-2013 Cycle	William Allan Biese Decker	México	14/02/2013
GTT 17	<ol style="list-style-type: none"> 1. Equity Method: Share of Other Net Asset Changes. Proposed amendments to IAS 28. 2. Sale or Contribution of Assets between an Investor and its Associate or Joint Venture. Proposed amendments to IFRS 10 and IAS28; 3. Acquisition of an Interest in a Joint Operation. Proposed amendment to IFRS 11. 	Oscar Albor	Argentina	<ol style="list-style-type: none"> 1. 22/03/2013 2. 24/04/2013 3. 24/04/2013
GTT 18	Recoverable Amount Disclosures for Non-Financial Assets	Ricardo Lopes Cardoso	Brasil	14/03/2013

GTT 19	Novation of Derivatives and Continuation of Hedge Accounting	Juan Mauricio Gras Gas	México	02/04/2013
GTT 20	Defined Benefit Plans: Employee Contributions - (Proposed amendments to IAS 19)	Carlos Arturo Castro Losada	Colombia	25/07/2013
GTT 21	Regulatory Deferral Accounts	Alberto Afiuni	Venezuela	02/09/2013
GTT 22	Insurance Contracts	Eduardo Wellichen	Brasil	25/10/2013
GTT 23	Biological Assets	Domingo Marchese	Argentina	28/10/2013
GTT 24	Discussion Paper: A Review of the Conceptual Framework for Financial Reporting	William Allan Biese Decker	México	14/01/2014
GTT 25	IFRS for SMEs: Proposed amendments to the International Financial Reporting Standard for Small and Medium-sized Entities	Jorge José Gil	Argentina	03/03/2014
GTT 26	Exposure Draft: Equity Method in Separate Financial Statements (Proposed amendments to IAS 27)	Wilmar Franco Franco	Colombia	03/02/2014
GTT 27	Annual Improvements to IFRSs – 2012 - 2014 Cycle.	José Hernández	Venezuela	13/03/2014
GTT 28	Post- implementation review of IFRS 3 - Business Combinations	Sergio Cravero	Argentina	30/05/2014
GTT 29	Disclosure Initiatives. Proposed amendments to IAS 1	Mario E. Díaz Durán	Uruguay	23/07/2014
GTT 30	Investment Entities: Applying the Consolidation Exception. Proposed amendments to IFRS 10 and IAS 28	José Hernández	Venezuela	15/09/2014
GTT 31	Invitation to comment on the Recognition of Deferred Tax Assets for Unrealised Losses (Amendments to IAS 12)	Gabriel Suarez Cortés	Colombia	18/12/2014
GTT 32	Medición de inversiones en subsidiarias , negocios conjuntos y asociadas al valor razonable	Mario E. Díaz Durán	Uruguay	14/01/2015
GTT 33	Debido proceso de los GTT del GLENIF	Norelly Pinto Vargas	Venezuela	06/08/2015
GTT 34	Classification and Measurement of Share-based Payment Transactions (Proposed amendments to IFRS 2)	Claudio Giaimo	Argentina	25/03/2015
GTT 35	Eliminación de los resultados de una transacción entre la entidad y su asociada o negocio conjunto. Reforma de la NIC 28	A confirmar	Venezuela	
GTT 36	Questionnaires for Review of the Accounting Standards Advisory Forum	Felipe Perez Cervantes	México	26/01/2015
GTT 37	Disclosure Initiative, proposed amendments to IAS 7	Juan Mauricio Gras Gas	México	16/04/2015
GTT 38	Classification of Liabilities Proposed amendments to IAS 1	Rudah Giasoon Luccas	Brasil	10/06/2015
GTT 39	Effective Date of IFRS 15 – Proposed Amendments to IFRS 15	Presidente GLENIF	Directorio del GLENIF	02/07/2015
GTT 40	Conceptual Framework for Financial Reporting and Updating References to the Conceptual Framework.	William Allan Biese Decker	México	25/11/2015

GTT 41	Remeasurement on a Plan Amendment, Curtailment or Settlement/Availability of a Refund from a Defined Benefit Plan – Proposed amendments to IAS 19 and IFRIC 14	Claudio Giaimo	Argentina	30/10/2015
GTT 42	Trustees' Review of Structure and Effectiveness: Issues for the Review (the RFV)	Presidente GLENIF	Directorio del GLENIF	
GTT 43	Clarifications to the IFRS 15	Alberto Afiuni	Venezuela	28/10/2015
GTT 44	Agenda Consultation 2015	Juan Mauricio Gras Gas	Directorio del GLENIF	17/12/2015
GTT 45	Effective Date Amendment to IFRS 10 and IAS 28	Presidente GLENIF	Directorio del GLENIF	19/10/2015
GTT 46	Uncertainty over Income Tax Treatments	Domingo Marchese	Argentina	29/12/2015
GTT 47	Foreign Currency Transactions and Advance Consideration	Ahmed Khatib	Brasil	19/01/2016
GTT 48	Application of Materiality to Financial Statements	Wilmar Franco Franco	Colombia	26/02/2016
GTT 49	Transfers of Investment Property (Proposed amendment to IAS 40)	Edgar Molina	Colombia	18/03/2016
GTT 50	Annual Improvements to IFRSs 2014–2016 Cycle	Tania Relvas	Brasil	16/02/2016
GTT 51	Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts - Proposed amendments to IFRS 4	Juan Mauricio Gras Gas	México	08/02/2016
GTT 52	Trustees' Review of Structure and Effectiveness: Proposed Amendments to the IFRS Foundation Constitution	Jorge José Gil	Argentina	16/09/2016
GTT 53	ED/1/2016. Definition of a Business and Accounting for Previously Held Interests Proposed amendments to IFRS 3 and IFRS 11	Luis Henry Moya Moreno	Colombia	31/10/2016
GTT 54	Exposure Draft ED/2017/1 – Annual Improvements to IFRS Standards 2015-2017 Cycle	Domingo Marchese	Argentina	04/04/2017
GTT 55	Improvements to IFRS 8 operating segments. Proposed amendments to IFRS 8 and IAS 34. ED/2017/2	Juan Mauricio Gras Gas	México	24/07/2017
GTT 56	Disclosure initiative – principles of disclosure	Gabriel Gaitán	Colombia	02/10/2017
GTT 57	Prepayment Features with Negative Compensation. Proposed amendments to IFRS 9	Adriana Caetano	Brasil	24/05/2017
GTT 58	Post-implementation Review—IFRS 13 Fair Value Measurement	Hernán Casinelli	Argentina	22/09/2017
GTT 59	ED/2017/4 Property, Plant and Equipment—Proceeds before Intended Use Proposed amendments to IAS 16	Norelly Pinto Vargas	Venezuela	19/10/2017
GTT 60	Draft guidance on the IFRS for SMEs Standard published for public comment	Adriana Caetano	Brasil	01/09/2017
GTT 61	ED/2017/5 - Accounting Policies and Accounting Estimates. Proposed Amendments IAS 8	Heraclio Lanza	Argentina	15/01/2018
GTT 62	ED/2017/6, Definition of Material. Proposed Amendment IAS 1 and IAS 8	Juan Mauricio Gras Gas	México	15/01/2018

GTT 65	NIV 8 – Accounting Policies, Changes in Accounting Estimates and Errors	Norelly Pinto Vargas	Venezuela	26/06/2018
GTT 67	Amending the Terms of Appointment for the IFRS Foundation Trustee Chair and Vice-Chairs	Adriana Caetano	Brasil	17/09/2018
GTT 68	Discussion Paper 2018/01, financial Instruments with Characteristics of Equity	Juan Gras	Mexico	11/12/2018