

## 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"> <li>1. Equity Method: Share of Other Net Asset Changes. Proposed amendments to IAS 28.</li> <li>2. Sale or Contribution of Assets between an Investor and its Associate or Joint Venture. Proposed amendments to IFRS 10 and IAS28;</li> <li>3. Acquisition of an Interest in a Joint Operation. Proposed amendment to IFRS 11.</li> </ol>	Oscar Albor	Argentina	<ol style="list-style-type: none"> <li>1. 22/03/2013</li> <li>2. 24/04/2013</li> <li>3. 24/04/2013</li> </ol>
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 Amendmientes 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
GTT 69	Onerous Contracts—Cost of Fulfilling a Contract, Proposed amendments to IAS 37	Gabriel Gaitan León	Colombia	09/04/2019