



1. CIV Definition

The CIV for the Sumatran Tiger Adventure has been calculated based upon the following definition

“capital investment value of a development or project includes all costs necessary to establish and operate the project, including the design and construction of buildings, structures, associated infrastructure and fixed or mobile plant and equipment, other than the following costs:

- (a) amounts payable, or the cost of land dedicated or any other benefit provided, under a condition imposed under Division 6 or 6A of Part 4 of the Act or a planning agreement under that Division,*
- (b) costs relating to any part of the development or project that is the subject of a separate development consent or project approval,*
- (c) land costs (including any costs of marketing and selling land),*
- (d) GST (within the meaning of A New Tax System (Goods and Services Tax) Act 1999 of the Commonwealth)”.*

2. Sumatran Tigers – CIV Calculation

The CVI for the Sumatran Tiger is based upon the Schematic Cost Plan prepared by MBM Pty Ltd dated 23/05/2015 is estimated to be \$14,611,855