

### SCHEDULE 3

#### CONDITIONS OF ELIGIBILITY FOR NIROCs

**10.** In paragraph 9, “the specified percentage” means—

- (a) in respect of any month from 1st April 2009 until 31st March 2010, 25 per cent;
- (b) in respect of any month from 1st April 2010 until 31st March 2011, 50 per cent; and
- (c) in respect of any month from 1st April 2011 until 31st March 2016, 75 per cent.