

---

STATUTORY INSTRUMENTS

---

**1987 No. 2114**

**The Northern Ireland (Prescribed Area) Regulations 1987**

**2.** In the Customs and Excise Management Act 1979 “prescribed area”<sup>(1)</sup> shall mean the area in Northern Ireland adjoining and within twenty miles of the land boundary of Northern Ireland.

---

<sup>(1)</sup> The expression appears in sections 1, 27 (which was amended by section 7(4) of the Finance Act 1983 (c. 28) and section 7 of the Finance Act 1987 (c. 16)), 68B (which was inserted by section 8 of the Finance Act 1983), 82 and 88.