2. Information obtained by the authorities of the importing Party pursuant to this Chapter may only be used by those authorities for the purposes of this Chapter.

3. Confidential business information obtained from the exporter by the customs authority of the exporting Party or of the importing Party through the application of Articles 3.21 and 3.22 shall not be disclosed, unless otherwise provided for in this Chapter.

4. Information obtained by the customs authority of the importing Party pursuant to this Chapter shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless permission to use such information is granted by the exporting Party in accordance with its laws and regulations.

ARTICLE 3.26

Administrative measures and sanctions

Each Party shall impose administrative measures and, where appropriate, sanctions, in accordance with its laws and regulations, on any person who draws up a document, or causes a document to be drawn up, which contains incorrect information provided for the purpose of obtaining preferential tariff treatment for a product, who does not comply with the requirements set out in Article 3.19, or who does not provide the evidence or refuses the visit referred to in paragraph 3 of Article 3.22.

SECTION C

Miscellaneous

ARTICLE 3.27

Application of this Chapter to Ceuta and Melilla

1. For the purposes of this Chapter, in the case of the European Union, "Party" does not include Ceuta and Melilla.

2. Products originating in Japan, when imported into Ceuta or Melilla, shall in all respects be subject to the same customs treatment under this Agreement as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Union. Japan shall apply to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs treatment under this Agreement as that which is applied to products imported from and originating in the European Union.

3. The rules of origin and origin procedures under this Chapter apply *mutatis mutandis* to products exported from Japan to Ceuta and Melilla and to products exported from Ceuta and Melilla to Japan.