



## **Section 232 Wood Products Tariffs (September 30, 2025)**

On September 29, the White House [posted](#) a new Presidential Proclamation announcing Section 232 tariffs of 10% on softwood timber and lumber, 25% on certain upholstered wooden furniture, and 25% on kitchen cabinets and vanities (collectively “Wood Products Tariffs”). These Wood Products Tariffs are effective for goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. Eastern Daylight Time on Tuesday, October 14, 2025. On January 1, 2026, the Wood Products Tariffs on upholstered wooden furniture will rise to 30% and the tariffs on kitchen cabinets and vanities will rise to 50%. Products subject to these Wood Products Tariffs are listed by HTSUS tariff classification on [Annex I](#) to the Proclamation.

### **Reduced Tariff Rates for Certain Trading Partners**

The Wood Products Tariffs for products of the UK shall not exceed 10%. The Wood Products Tariffs for products of the EU and Japan shall not result in a tariff that exceeds 15% when added to the Normal Trade Relations tariff rate.

### **Stacking: Wood Products Tariffs Have Priority Over Multiple Tariffs**

Products subject to the Wood Products Tariffs are exempt from the following trade remedy tariffs:

- IEEPA Reciprocal Tariffs imposed by Executive Order (EO) 14257;
- IEEPA Brazil Tariffs imposed by EO 14323;
- IEEPA Russia Tariffs imposed by EO 14329, which includes products of India; and
- IEEPA Canada and Mexico Fentanyl Tariffs as applied by Executive Order 14289.

The Presidential Proclamation does not specify whether products subject to the Wood Products Tariffs remain subject to other trade remedy tariffs, including:

- Section 232 Steel, Aluminum, and Copper Tariffs
- IEEPA China Fentanyl Tariffs

### **Stacking: Auto Tariffs Have Priority Over Wood Products Tariffs**

Products subject to both the Wood Product Tariffs and the Section 232 Automobile and Auto Parts Tariffs (Auto Tariffs) imposed by EO 10908 will remain subject to the Auto Tariffs and are exempt from the Wood Products Tariffs.

### **Wood Products Removed from Reciprocal Tariff Exemption Annex**

All products classified in HTSUS Chapter 44 on Annex II of EO 14257, as amended, which have been until now exempted from the Reciprocal Tariffs, shall be removed from Annex II unless: (1) they are on the Potential Tariff Adjustments for Aligned Partners Annex of Executive Order 14346; and (2) do not include products subject to an antidumping or a countervailing duty order.

### **Drawback**

Duty drawback is available for goods subject to the Wood Products Tariffs, which is a departure from earlier Section 232 tariffs.

### **FTZs**

Goods subject to the Wood Products Tariffs must be admitted into Foreign Trade

Zones in "privileged foreign" (PF) status, effective October 14, 2025. The treatment of PF status FTZ on-hand inventory is not specifically addressed.

### **Additional Wood Products Inclusion**

The Proclamation instructs the Secretary of Commerce to establish a process for including additional products within the scope of the Wood Products Tariffs. The Proclamation states that the process may include receiving requests or information from the public.

### **Countering Undervaluation**

The Proclamation authorizes the Secretary of Commerce to impose increased tariffs that correspond "approximately" to those already in effect under the Wood Products Tariffs if he determines that a threat of undervaluation exists for a particular class of goods subject to the Wood Products Tariffs.

Please contact [Marshall Miller](#), [Sean Murray](#), [Brian Murphy](#) or [David Ostheimer](#) with questions.

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