

Cargo Systems Messaging Service

CSMS # 66492057 - GUIDANCE: Section 232 Import Duties on Timber, Lumber, and their Derivative Products

The purpose of this message is to provide guidance on the implementation of Proclamation 10976, “Adjusting Imports of Timber, Lumber, and Their Derivative Products into the United States,” (September 29, 2025). See [90 FR 48127](#).

BACKGROUND

Proclamation 10976 imposes *ad valorem* duties pursuant to Section 232 of the Trade Expansion Act of 1962, as amended (19 U.S.C. 1862), imposing ad valorem duties ranging between 10 percent and 25 percent on imports of softwood lumber, upholstered wooden furniture products, and completed kitchen cabinets/vanities and parts.

GUIDANCE

This guidance provides instructions for importers, brokers, and filers on submitting entries to U.S. Customs and Border Protection (CBP) of merchandise subject to tariffs imposed by Proclamation 10976.

The additional duties are effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. Eastern Daylight Time on October 14, 2025.

Softwood Timber and Lumber

9903.76.01: Applies to imports of softwood timber and lumber products from all countries classified under the following Harmonized Tariff Schedule of the United States (HTSUS) provisions:

4403.11.00	4403.23.01	4403.26.01	4406.91.00	4407.13.00
4403.21.01	4403.24.01	4403.99.01	4407.11.00	4407.14.00
4403.22.01	4403.25.01	4406.11.00	4407.12.00	4407.19.00

10 percent additional ad valorem rate of duty.

Upholstered Wooden Furniture Products from All Countries other than the United Kingdom, Japan, and Member Countries of the European Union

9903.76.02: Applies to imports of upholstered wooden furniture products from all countries except the United Kingdom, member countries of the European Union, and Japan, classified under the following HTSUS provisions:

9401.61.4011	9401.61.4031	9401.61.6011	9401.61.6031
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25 percent additional ad valorem rate of duty

Completed Kitchen Cabinets and Vanities and Parts from All Countries other than the United Kingdom, Japan, and Member Countries of the European Union

9903.76.03: Applies to imports of completed kitchen cabinets and vanities and their parts from all countries except the United Kingdom, member countries of the European Union, and Japan, classified under the following HTSUS provisions:

9403.40.9060

9403.60.8093

9403.91.0080

25 percent additional ad valorem rate of duty

Other Than Completed Kitchen Cabinets and Vanities and Their Parts from All Countries

9903.76.04: Applies to imports of products other than completed kitchen cabinets and vanities and their parts from all countries classified under the following HTSUS provisions:

9403.40.9060

9403.60.8093

9403.91.0080

0 percent additional ad valorem rate of duty

Upholstered Wooden Furniture Products; and Completed Kitchen Cabinets and Vanities, and Their Parts from the United Kingdom, Japan, and Member Countries of the European Union

9903.76.20: Applies to imports of upholstered wooden furniture products and completed kitchen cabinets and vanities and their parts from the United Kingdom classified under the following HTSUS provisions:

9401.61.4011

9401.61.4031

9401.61.6011

9401.61.6031

9403.40.9060

9403.60.8093

9403.91.0080

10 percent additional ad valorem rate of duty

9903.76.21: Applies to imports of upholstered wooden furniture products and completed kitchen cabinets and vanities and their parts from Japan classified under the following HTSUS provisions:

9401.61.4011

9401.61.4031

9401.61.6011

9401.61.6031

9403.40.9060

9403.60.8093

9403.91.0080

15 percent additional ad valorem rate of duty

9903.76.22: Applies to imports of upholstered wooden furniture products and completed kitchen cabinets and vanities and their parts from member countries of the European Union classified under the following HTSUS provisions:

9401.61.4011

9401.61.4031

9401.61.6011

9401.61.6031

9403.40.9060

9403.60.8093

9403.91.0080

15 percent additional ad valorem rate of duty

Exemption for Goods Subject to Section 232 Duties on Automobiles and Automobile Parts

If an imported good is subject to both the Section 232 duties on automobiles and automobile parts under Proclamation 10908, as amended, and the Section 232 duties on timber, lumber, and their derivative products under Proclamation 10976, then the Section 232 duties on timber, lumber, and their derivative products under Proclamation 10976 are not applicable.

IEEPA Tariff Exceptions

If an imported good is subject to the Section 232 duties on timber, lumber, and their derivative products under Proclamation 10976, provided for in headings 9903.76.01, 9903.76.02, 9903.76.03, 9903.76.20, 9903.76.21, or 9903.76.22, then the additional tariffs imposed by the following Executive Orders (EO) pursuant to the International Emergency Economic Powers Act (IEEPA) do not apply to such imported product:

- Additional tariff on products of Canada, pursuant to EO 14193 of February 1, 2025, Imposing Duties to Address the Flow of Illicit Drugs Across Our Northern Border, as amended (“IEEPA Canada tariffs”)
- Additional tariff on products of Mexico, pursuant to EO 14194 of February 1, 2025, Imposing Duties To Address the Situation at Our Southern Border, as amended (“IEEPA Mexico tariffs”)
- Additional Reciprocal tariffs, pursuant to EO 14257, as amended (“IEEPA Reciprocal tariffs”)
- Additional tariffs on product of Brazil, pursuant to EO 14323 (“IEEPA Brazil tariff”)
- Additional tariff on products of India, pursuant to EO 14329 (“IEEPA Russian Oil/India tariff”)

No additional Chapter 99 HTSUS provision is needed for the duty exemption for products of Canada or Mexico that are provided in headings 9903.76.01, 9903.76.02, 9903.76.03, 9903.76.20, 9903.76.21, or 9903.76.22 from IEEPA Canada tariffs in headings 9903.01.10 and 9903.01.13 or IEEPA Mexico tariffs in headings 9903.01.01 and 9903.01.05.

To declare products provided for in headings 9903.76.01, 9903.76.02, 9903.76.03, 9903.76.20, 9903.76.21, or 9903.76.22 exempt from other tariffs, use:

- Heading 9903.01.33 for the exemption from the IEEPA Reciprocal tariffs in headings 9903.01.25 and 9903.02.02-9903.02.73.
- Heading 9903.01.83 for the exemption from the IEEPA Brazil tariff in heading 9903.01.77.
- Heading 9903.01.87 for the exemption from the IEEPA Russian Oil/India tariff in heading 9903.01.84.

Removal of Certain Products from Reciprocal Tariff Exception

Proclamation 10976 modified the list of products that are excepted from the IEEPA Reciprocal tariffs, as provided in Annex II of EO 14257, as amended, and heading 9903.01.32 (the “Annex II Reciprocal exceptions”). As provided in heading 9903.01.32, the list of Annex II Reciprocal exceptions includes all products classified in the subheadings of the HTSUS that are specified in subdivision (v)(iii) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS.

Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. Eastern Daylight Time on October 14, 2025, 158 Chapter 44 subheadings are removed from the list of Annex II Reciprocal exceptions and will be subject to Reciprocal tariffs.

DRAWBACK

Drawback continues to be available, in accordance with applicable regulations in 19 C.F.R. part 190, for eligible claims with respect to the duties imposed pursuant to Proclamation 10976.

FOREIGN TRADE ZONE

Any imports of goods subject to the duties imposed by Proclamation 10976, except those eligible for admission under "domestic status" as defined in 19 CFR 146.43, that are admitted into a U.S. foreign trade zone on or after the effective date of October 14, 2025, must be admitted as "privileged foreign status" as defined in 19 CFR 146.41, and will be subject upon entry for consumption to any ad valorem rates of duty related to the classification under the applicable HTSUS subheading.

Questions from the importing community concerning ACE entry rejections involving timber and lumber products should be referred to their CBP Client Representative.

For questions regarding our Trade Remedy programs, please visit our cbp.gov webpage at <https://www.cbp.gov/trade/programs-administration/trade-remedies> or contact the Trade Remedy Branch at TradeRemedy@cbp.dhs.gov.

If you encounter any errors in filing an entry summary, contact your CBP client representative or the ACE Help Desk.