



# President Trump Imposes New Section 232 Tariffs on Imports of Timber, Lumber, and Their Derivative Products

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On September 29, 2025, President Trump signed a [Proclamation](#) imposing tariffs on imports of timber, lumber, and their derivative products under Section 232 of the Trade Expansion Act of 1962 (“232 Wood tariffs”). The tariffs follow a Section 232 national security investigation ordered by the President in early March ([Executive Order 14223](#)) and subsequently conducted by the U.S. Department of Commerce.

## Tariff Coverage

The 232 Wood tariffs will take effect at 12:01 a.m. EDT on October 14, 2025, with certain rates set to increase on January 1, 2026. The covered products and tariff rates are as follows:

- A 10% global tariff on imports of softwood lumber.
- A 25% global tariff on certain upholstered wooden furniture, which will increase to 30% on January 1.
- A 25% global tariff on kitchen cabinets and vanities (and parts thereof), which will increase to 50% on January 1.
- The full list of covered HTS codes is available in the [Annex](#) to the Proclamation.

Reduced tariff rates will apply to covered imports from countries with whom the United States has already reached trade and tariff agreements. Specifically:

- Tariffs applied to imports of wood products from the United Kingdom shall not exceed 10 percent.
- Tariffs applied to imports of wood products from the European Union and Japan shall not exceed 15 percent (inclusive of Most-Favored Nation rates).
- Ongoing and future negotiations with other trading partners may lead to similar alternative arrangements.

The 232 Wood tariff will apply to the full entered value of the product. This is unlike the implementation of the Section 232 Steel and Aluminum tariffs as applied to derivative products. In that case, the Section 232 tariff is only applied to the value of the steel and/or aluminum content and the IEEPA Reciprocal tariffs are applied to the balance of the product’s value.

## Interaction with Other Tariffs / Duties

If imports are already subject to the Auto 232 tariffs, then the Wood 232 tariffs do not apply.

For products covered by the 232 Wood tariffs, the IEEPA Reciprocal tariffs, Brazil Corruption tariffs, and India Russian Oil tariffs do not apply. Similarly, the Canada and Mexico Fentanyl tariffs only apply if the Wood 232 tariffs do not apply.

The 232 Wood tariffs will “stack” on top of Section 301 (China) tariffs and any existing AD/CVD orders.

Duty drawback will be available.

## Additional Details

*No Exception for Products Made with U.S.-Origin Wood:* The Proclamation does not provide an exception for derivative products produced outside of the United States using U.S.-origin timber / lumber.

*Possible Increase in Tariff Rate for Lumber:* The Proclamation directs the Commerce Department to provide a report to the President by October 1, 2026, with an update on relevant import and economic conditions. At that time, the President may determine to impose additional duties on imports of timber / lumber and derivative products.

*Possible Coverage of Additional Products:* The Proclamation includes a clause directing the Commerce Department to establish a process for including additional wood products within the scope of the tariffs. Additions would be based upon national security and other considerations.

*Threat of Undervaluation:* The Proclamation includes a clause directing the Commerce Department to establish a process for determining whether there is a threat of undervaluation of wood product imports subject to the tariffs. If the Secretary finds that there is a risk of undervaluation of any particular class of imports of wood products subject to tariffs, additional tariff actions are authorized.

*Possible Future Adjustments:* All HTSUS Chapter 44 tariff codes are removed from Annex II of the Reciprocal tariff order (meaning they are now subject to the Reciprocal tariffs unless the Wood 232 tariffs apply). But a Chapter 44 code can remain on Annex II if two conditions are met: (1) it is on the “potential negotiation” list (Annex III to [Executive Order 14346](#) of Sept. 5, 2025) and (2) it is not a tariff code inclusive of products subject to AD/CVD duties. In other words, certain HTSUS tariff codes will remain exempted from the Reciprocal tariffs as long as they are currently covered (at least to some extent) by AD and/or CVD orders and they continue to be the subject of bilateral negotiations (e.g., implementation of the [U.S.-EU Framework Agreement](#) issued last week).

Kelley Drye is continuing to monitor changes to tariffs as they occur. Should you have any questions regarding how tariffs may impact your business, please reach out to our [International Trade](#) or [Government Relations](#) teams