

Tariffs Imposed on Timber, Lumber, and Derivative Wood Products

WRITTEN BY

Daniel N. Anziska | Ryan Last | Charlene C. Goldfield

Matt Cossu and Dani D'Annunzio, associates with Troutman Pepper Locke who are not licensed to practice law in any jurisdiction, also contributed to the article.

On September 29, the White House issued a [proclamation](#) (Proclamation) invoking Section 232 of the Trade Expansion Act (Act) to impose tariffs on certain imports of timber, lumber, and derivative wood products into the United States. This action is a response to a U.S. Commerce Department investigation, which found that rising import volumes, supported by foreign subsidies and unfair trade practices, are burdening the U.S. wood products industry.

The Tariff Rate

The Proclamation imposes a 10% *ad valorem* tariff on imports of softwood timber and lumber. Additionally, it imposes a 25% *ad valorem* tariff on kitchen cabinets and vanities, as well as upholstered furniture. These initial tariff rates will be effective starting October 14, 2025. The Proclamation also provides for an escalation of the 25% tariff on upholstered furniture to 30%, effective January 1, 2026, and an escalation of the 25% tariff on kitchen cabinets and vanities to 50%, also effective January 1, 2026. The specific products that are subject to these new tariffs can be found in [Annex I](#) of the Proclamation (covered products).

Exclusions

The following trading partners will benefit from capped tariff rates reflecting existing trade frameworks:

- **United Kingdom:** Tariffs on covered products from the UK may not exceed 10%.
- **European Union and Japan:** Tariffs on covered products from the EU and Japan may not exceed 15%.

Covered products are not subject to [reciprocal tariff regimes](#).

Negotiations With Foreign Trade Partners

Trading partners who engage in negotiations with the U.S. to mitigate the national security risks posed by wood imports may have the opportunity to find alternatives to the impending tariff increases that are scheduled for January 1, 2026.

Additionally, the Proclamation mandates that the Commerce Secretary monitor wood product imports and deliver a report by October 1, 2026, assessing whether further actions, such as expanding duties to cover additional hardwoods and their derivative products, are warranted.

Conclusion

As with prior Section 232 actions, this Proclamation reflects the administration's use of national security authorities to adjust imports, incentivize domestic production, and address supply chain vulnerabilities. Companies should assess their exposure to the new tariffs, plan for scheduled duty increases, and closely monitor ongoing trade negotiations and potential regulatory adjustments. Supply chain stakeholders may also face further disruption if additional wood products are brought within the scope of the duties.

RELATED INDUSTRIES + PRACTICES

- [Sanctions + Trade Controls](#)
- [Tariff + Trade Task Force](#)
- [White Collar Litigation + Investigations](#)