

# Harmonized Tariff Schedule of the United States Revision 32 (2025)

Annotated for Statistical Reporting Purposes

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U.S. Notes (con.)

- (a) Heading 9903.76.01 provides the ordinary customs duty treatment of softwood timber and lumber products described in subdivision (b) of this note.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.01 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable U.S. Customs and Border Protection ('CBP') regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the softwood timber and lumber products described in subdivision (b) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty provided in heading 9903.76.01. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty provided in heading 9903.76.01.

- (b) The rates of duty set forth in heading 9903.76.01 apply to all imported softwood timber and lumber products, as specified in subdivision (a) to this note, that are classified under the provisions of the HTSUS listed in this subdivision:

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

- (c) Heading 9903.76.02 provides the ordinary customs duty treatment of upholstered wooden furniture products described in subdivision (d) of this note, applicable to products of all countries other than: the United Kingdom, the member nations of the European Union, South Korea and Japan.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.02 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the upholstered wooden furniture products described in subdivision (d) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.76.02. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty provided in heading 9903.76.02.

- (d) The rates of duty set forth in headings 9903.76.02, 9903.76.20, 9903.76.21, 9903.76.22, and 9903.76.23 apply to all imported upholstered wooden furniture products, such as couches, sofas and chairs, as specified in subdivisions (c), (h), (i), (j), and (l) to this note, that are classified under the following provisions of the HTSUS:

9401.61.4011
9401.61.4031
9401.61.6011
9401.61.6031

- (e) Except for as provided by 9903.76.04, heading 9903.76.03 provides the ordinary customs duty treatment of completed kitchen cabinets and vanities and parts of kitchen cabinets and vanities described in subdivision (f) of this note, applicable to products of all countries other than: the United Kingdom, the member nations of the European Union, South Korea, and Japan.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.03 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the completed kitchen cabinets and vanities and parts of kitchen cabinets and vanities described in subdivision (f) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty provided in heading 9903.76.03. All antidumping,

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countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty provided in heading 9903.76.03.

- (f) Except for as provided by 9903.76.04, the rates of duty set forth in headings 9903.76.03, 9903.76.20, 9903.76.21, 9903.76.22, and 9903.76.23 apply to all imported completed kitchen cabinets and vanities and parts of kitchen cabinets and vanities, as specified in subdivisions (e), (h), (i), (j), and (l) to this note, and that are classified under the provisions of the HTSUS listed in this subdivision:

9403.40.9060  
9403.60.8093  
9403.91.0080

- (g) Heading 9903.76.04 applies to products classified under any of the listed provisions in subdivision (f) of this note that are other than completed wooden kitchen cabinets or vanities or parts of wooden kitchen cabinets or vanities.
- (h) Except for as provided by 9903.76.04, heading 9903.76.20 provides the ordinary customs duty treatment of wood products of the United Kingdom described in subdivisions (d) and (f) of this note.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.20 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for wood products described in subdivisions (d) or (f) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.76.20. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.76.20.

- (i) Except for as provided by 9903.76.04, heading 9903.76.21 provides the ordinary customs duty treatment of wood products of Japan described in subdivisions (d) and (f) of this note.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.21 shall be collected in lieu of any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for wood products described in subdivisions (d) or (f) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.76.21. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.76.21.

- (j) Except for as provided by 9903.76.04, heading 9903.76.22 provides the ordinary customs duty treatment of wood products described in subdivisions (d) and (f) of this note that are the products of any member country of the European Union enumerated in this subdivision.

The member countries of the European Union that are covered by this subdivision and by heading 9903.76.22 shall include the following: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia (Czech Republic), Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.22 shall be collected in lieu of any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for wood products described in subdivisions (d) or (f) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.76.22. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.76.22.

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- (k) Any importer entering products covered by this note under headings 9903.76.01, 9903.76.02, 9903.76.03, 9903.76.04, 9903.76.20, 9903.76.21, 9903.76.22, or 9903.76.23 shall provide any information that may be required, and in such form, as is deemed necessary by CBP in order to permit the administration of these headings.
- (l) Except for as provided by 9903.76.04, heading 9903.76.23 provides the ordinary customs duty treatment of wood products of South Korea described in subdivisions (d) and (f) of this note.

For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in heading 9903.76.23 shall be collected in lieu of any special rate of duty otherwise applicable under the appropriate tariff subheading, except for goods qualifying under the United States-Korea Free Trade Agreement. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable CBP regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for wood products described in subdivisions (d) or (f) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.76.23. All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duty in heading 9903.76.23.

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- (a) Except as provided for in headings 9903.74.03, 9903.74.05, 9903.74.06, and 9903.74.07, headings 9903.74.01 and 9903.74.02 provide the ordinary customs duty treatment of medium- and heavy-duty vehicles of all countries.

Except as provided for in subdivision (d) to this note, for any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duties provided in headings 9903.74.01 and 9903.74.02 shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading. Goods for which entry is claimed under a provision of chapter 98 and that are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable U.S. Customs and Border Protection (CBP) regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any duty exemption or reduction shall be allowed for the medium- and heavy-duty vehicles or buses and other vehicles enumerated in subdivisions (b) and (c) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duties in headings 9903.74.01 and 9903.74.02.

All antidumping, countervailing, or other duties and charges applicable to such goods shall continue to be imposed in addition to the duties in headings 9903.74.01 and 9903.74.02, except that entries of medium- and heavy-duty vehicles shall not be subject to:

- (1) the additional duties imposed on entries of semi-finished copper products and copper-intensive derivative products under heading 9903.78.01;
- (2) the additional duties imposed on entries of products of aluminum under headings 9903.85.02 and 9903.85.12;
- (3) the additional duties imposed on entries of derivative aluminum products under headings 9903.85.04, 9903.85.07, 9903.85.08, 9903.85.13, 9903.85.14 and 9903.85.15;
- (4) the additional duties imposed on entries of iron or steel products under headings 9903.81.87, 9903.81.88, 9903.81.94 and 9903.81.95;
- (5) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.89, 9903.81.90, 9903.81.91, 9903.81.93, 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99;
- (6) the additional duties imposed on entries of articles the product of Canada under heading 9903.01.10; and
- (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01.