CIRCULAR INFORMATIVA No.141

CIR_GJN_MEG_141.25

Ciudad de México, a 30 de septiembre de 2025.

Asunto: Se informa **ajuste a las importaciones de madera, tablones y productos derivados en estados unidos de américa, mediante la imposición de aranceles al amparo de la sección 232** emitido por el **Gobierno de la Casa Blanca**.

Por medio del presente se da a conocer el comunicado emitido por el **Gobierno de la Casa Blanca** respecto al **Ajuste a las importaciones de madera, tablones y productos derivados en estados unidos de américa, mediante la imposición de aranceles al amparo de la sección 232,** el cual se encuentra sujeto a las siguientes condiciones:

El Secretario de Comercio de EE. UU. concluyó que las importaciones de **madera, tablones y sus productos derivados** (timber, lumber, and their derivative products) están debilitando la economía estadounidense, amenazando el cierre de aserraderos y disminuyendo la capacidad de producción doméstica, lo cual pone en riesgo la capacidad del país para satisfacer demandas críticas para la defensa nacional e infraestructura esencial.

La Proclamación establece un esquema de imposición arancelaria por fases sobre productos maderables clave, con condiciones específicas de aplicación:

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I. Tipos de Productos Afectados y Aranceles Iniciales:

A partir del 14 de octubre de 2025, se imponen los siguientes aranceles iniciales Ad Valorem:

- **Madera y Tablones Blandos: 10%**
- **Gabinetes/Tocadores de Cocina (y sus partes) y Ciertos Productos de Madera Tapizados: 25%**

II. Aranceles Graduales (Aumento Programado):

A partir del 1 de enero de 2026, los aranceles para dos categorías se incrementarán significativamente:

- **Productos de Madera Tapizados: Aumentan a 30%**
- **Gabinetes/Tocadores de Cocina (y sus partes): Aumentan a 50%**

III. Negociación y Exclusiones Preferenciales:

Las tasas arancelarias quedan sujetas a excepciones derivadas de acuerdos comerciales:

- **Exclusión de Incremento:** El aumento del 1 de enero de 2026 **no aplicará** a aquellos países que hayan alcanzado un acuerdo con EE. UU. para mitigar la amenaza a la seguridad nacional.

- **Tope Arancelario (UE y Japón):** Para las importaciones de la **Unión Europea y Japón,** el arancel total (incluyendo el ya existente y el de la Sección 232) no podrá exceder el 15%.
- **Reino Unido:** El arancel impuesto al Reino Unido no excederá el 10%.

IV. Condiciones Clave:

- **Zonas Francas (FTZ):** Los productos afectados que ingresen a una Zona de Comercio Exterior de EE. UU. a partir del 14 de octubre de 2025 deberán hacerlo bajo el estatus de **"Privileged Foreign"** (Extranjera Privilegiada), quedando sujetos al arancel al momento de su nacionalización (entrada a consumo).

- **Devolución de Derechos (Drawback):** Se confirma la **disponibilidad** del mecanismo de Drawback para los aranceles impuestos por esta Proclamación.

- **Medidas Antielusión:** Se autoriza la implementación de aranceles **específicos, compuestos o mixtos** si el Secretario de Comercio detecta un riesgo de **subvaluación** (undervaluation) para contrarrestar la medida.

V. Acciones recomendadas:

La entrada en vigor de estas medidas es inminente (**14 de octubre de 2025**). Por lo tanto, es indispensable que:

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1. **Identifiquen** con precisión si las mercancías que ustedes o sus clientes exportan a EE. UU. (o que importan para reexportación) corresponden a las categorías de **madera blanda, gabinetes/tocadores o productos tapizados** listadas en el Anexo I.

2. **Revisen** y **ajusten** los términos de venta (incoterms) y la estructura de costos de los embarques programados a partir de la fecha de entrada en vigor para reflejar la carga arancelaria adicional.

Lo anterior se hace de su conocimiento a fin de que lo tomen en consideración para el desarrollo de sus actividades, asimismo, se proporciona la página oficial https://www.whitehouse.gov/presidential-actions/2025/09/adjusting-imports-of-timber-lumber-and-their-derivative-products-into-the-united-states/ para mayor consulta; de igual forma, quedamos a sus órdenes para cualquier duda o comentario, la Gerencia Jurídico Normativa de esta Confederación en el correo juridico@claa.org.mx.

Atentamente

Gerencia Jurídico Normativa

carmen.borgonio@claa.org.mx

Confederación Latinoamericana de Agentes Aduanales, A.C.

Lumber and Timber 232 Annex:

A. Effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern time on October 14, 2025, the Harmonized Tariff Schedule of the United States (HTSUS) is hereby modified as follows:

1. The following new U.S. note 37 to subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States (HTSUS) is inserted in numerical order:

"(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	4403.24.01	4406.11.00
4403.21.01	4403.25.01	4406.91.00
4403.22.01	4403.26.01	4407.11.00
4403.23.01	4403.99.01	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, 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 and 9903.76.22 apply to all imported upholstered wooden furniture products, such as couches, sofas and chairs, as specified in subdivisions (c), (h), (i) and (j) 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, 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, 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 and 9903.76.22 apply to all imported completed kitchen cabinets and vanities and parts of kitchen cabinets and vanities, as specified in subdivisions (e), (h), (i) and (j) 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.

(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 or 9903.76.22 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."

2. Subchapter III of chapter 99 of the HTSUS is modified by inserting the following new headings in numerical sequence, with the material in the new heading inserted in the columns of the HTSUS labeled "Heading/Subheading", "Article Description", "Rates of Duty 1-General", "Rates of Duty 1-Special" and "Rates of Duty 2", respectively:

Heading/ Subheading	Article Description	Rates of Duty	
		1	2

		General	Special	
"9903.76.01	Softwood timber and lumber products provided for in subdivision (b) of U.S. note 37 of this subchapter . . .	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%
9903.76.02	Upholstered wooden furniture products provided for in subdivision (d) of U.S. note 37 of this subchapter . . .	The duty provided in the applicable subheading + 25%	The duty provided in the applicable subheading + 25%	The duty provided in the applicable subheading + 25%
9903.76.03	Completed kitchen cabinets and vanities and parts of kitchen cabinets and vanities provided for in subdivision (f) of U.S. note 37 of this subchapter . . .	The duty provided in the applicable subheading + 25%	The duty provided in the applicable subheading + 25%	The duty provided in the applicable subheading + 25%
9903.76.04	Articles as provided for in subdivision (g) of U.S. note 37 of this subchapter . . .	The duty provided in the applicable subheading	The duty provided in the applicable subheading	The duty provided in the applicable subheading.
9903.76.20	Wood products of the United Kingdom as provided for in subdivisions (d) and (f) of U.S. note 37 of this subchapter . . .	The duty provided in the applicable subheading + 10%	The duty provided in the applicable subheading + 10%	No change
9903.76.21	Wood products of Japan as provided for in subdivisions (d) and (f) of U.S. note 37 of this subchapter . . .	15%	15%	No change
9903.76.22	Wood products of the European Union as provided for in subdivisions (d) and (f) of U.S. note 37 of this subchapter . . .	15%	15%	No change"

3. U.S. note 2(a) of subchapter III of chapter 99 of the HTSUS is modified by:
   i. deleting "or 9903.01.05" and inserting ", 9903.01.05, 9903.76.01, 9903.76.02 or 9903.76.03" in lieu thereof.
4. U.S. note 2(j) of subchapter III of chapter 99 of the HTSUS is modified by:

i. deleting “and 9903.01.16” and inserting “, 9903.01.16, 9903.76.01, 9903.76.02 and 9903.76.03” in lieu thereof.

5. U.S. note 2(m) of subchapter III of chapter 99 of the HTSUS is modified by:

i. deleting “and 9903.01.14” and inserting “, 9903.01.14, 9903.76.01, 9903.76.02 and 9903.76.03” in lieu thereof.

6. U.S. note 2(v) of subchapter III of chapter 99 of the HTSUS is modified by:

i. renumbering subdivisions (xiii) through (xix) as (xiv) through (xx), respectively;

ii. adding new subdivision (xiii), in numerical order:

“The additional duties imposed by headings 9903.01.25, 9903.01.35, 9903.01.39, 9903.01.63, and 9903.02.01–9903.02.73 shall apply to wood products provided for in heading 9903.76.04, but shall not apply to wood products provided for in headings 9903.76.01, 9903.76.02, 9903.76.03, 9903.76.20, 9903.76.21, and 9903.76.22.”

iii. by deleting the following from the list of HTSUS provisions in subdivision (iii):

4401.11.00	4403.94.01	4407.95.00
4401.12.00	4403.95.01	4407.96.00
4401.21.00	4403.96.01	4407.97.00
4401.22.00	4403.97.00	4407.99.02
4401.31.00	4403.98.00	4408.10.01
4401.32.00	4403.99.01	4408.90.01
4401.39.42	4404.10.00	4409.10.05
4401.41.00	4404.20.00	4409.10.10
4401.49.00	4405.00.00	4409.10.20
4402.10.00	4406.11.00	4409.10.40
4402.20.00	4406.12.00	4409.10.45
4402.90.01	4406.91.00	4409.10.50
4403.11.00	4406.92.00	4409.10.60
4403.12.00	4407.11.00	4409.10.65
4403.21.01	4407.12.00	4409.10.90
4403.22.01	4407.13.00	4409.21.05
4403.23.01	4407.14.00	4409.21.90
4403.24.01	4407.19.00	4409.22.05
4403.25.01	4407.91.00	4409.22.10
4403.26.01	4407.92.00	4409.22.25
4403.91.00	4407.93.00	4409.22.40
4403.93.01	4407.94.00	4409.22.50

4409.22.60
4409.22.65
4409.22.90
4409.29.06
4409.29.11
4409.29.26
4409.29.41
4409.29.51
4409.29.61
4409.29.66
4409.29.91
4410.11.00
4410.12.00
4410.19.00
4410.90.00
4411.12.10
4411.12.20
4411.12.30
4411.12.60
4411.12.90
4411.13.10
4411.13.20
4411.13.30
4411.13.60
4411.13.90
4411.14.10
4411.14.20
4411.14.30
4411.14.60
4411.14.90
4411.92.10
4411.92.20
4411.92.30
4411.92.40
4411.93.10
4411.93.20
4411.93.30
4411.93.60
4411.93.90
4411.94.00
4412.10.05
4412.10.90
4412.31.06
4412.31.26
4412.31.42
4412.31.45
4412.31.48
4412.31.52
4412.31.61
4412.31.92
4412.33.06
4412.33.26
4412.33.32
4412.33.57
4412.34.26
4412.34.32
4412.34.57
4412.39.10
4412.39.30
4412.39.40
4412.39.50
4412.41.00
4412.42.00
4412.49.00
4412.51.10
4412.51.31
4412.51.41
4412.51.51
4412.52.10
4412.52.31
4412.52.41
4412.52.51
4412.59.80
4412.59.90
4412.59.95
4412.91.06
4412.91.10
4412.91.31
4412.91.41
4412.91.51
4412.92.07
4412.92.11
4412.92.31
4412.92.42
4412.92.52
4412.99.58
4412.99.61
4412.99.71
4412.99.81
4412.99.91
4412.99.97
4413.00.00

7. U.S. note 2(x) of subchapter III of chapter 99 of the HTSUS is modified by:
   i. modifying subdivision (i) by deleting "subdivisions (x)(ii) through (x)(xi)" in each place that it appears and inserting "subdivisions (x)(ii) through (x)(xii)" in lieu thereof;
   ii. adding new subdivision (xii), in numerical order:

   "The additional duties imposed by heading 9903.01.77 shall apply to wood products provided for in heading 9903.76.04, but shall not apply to wood products provided for in headings 9903.76.01, 9903.76.02 and 9903.76.03."

8. U.S. note 2(z) of subchapter III of chapter 99 of the HTSUS is modified by:
   i. Renumbering subdivision (x) as (xi);
   ii. modifying subdivision (i) by deleting "subdivisions (z)(ii) through (z)(x)" in each place that it appears and inserting "subdivisions (z)(ii) through (z)(xi)" in lieu thereof;

   iii. inserting new subdivision (x), in numerical order:

   "The additional duties imposed by heading 9903.01.84 shall apply to wood products provided for in heading 9903.76.04, but shall not apply to wood products provided for in headings 9903.76.01, 9903.76.02 and 9903.76.03."

9. U.S. note 33 of subchapter III of chapter 99 of the HTSUS is modified by:
   i. deleting "and (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01." in subdivision (f) and inserting the following, in lieu thereof:

   "; (7) the additional duties imposed on entries of articles the product of Mexico under heading 9903.01.01; and (8) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03."

   ii. deleting "and (4) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99." in subdivision (i) and inserting the following, in lieu thereof:

   "; (4) the additional duties imposed on entries of derivative iron or steel products under headings 9903.81.96, 9903.81.97, 9903.81.98 and 9903.81.99; and (5) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03."

   iii. deleting the "." to the last sentence of the third paragraph of subdivision (k) and inserting the following, in lieu thereof:

   "; and (6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03."

   iv. deleting the "." to the last sentence of the third paragraph of subdivision (o) and inserting the following, in lieu thereof:

   "; and (6) the additional duties imposed on entries of wood products under headings 9903.76.01, 9903.76.02 and 9903.76.03."

10. Heading 9903.01.33 is modified by adding “wood products,” after “derivative articles of aluminum,” in the article description.

11. Heading 9903.01.34 is modified by deleting “subdivision (v)(xiii)” from the article description and inserting “subdivision (v)(xiv)”, in lieu thereof.

12. Heading 9903.01.83 is modified by adding “wood products,” after “derivative articles of aluminum,”.

13. Heading 9903.01.87 is modified by adding “wood products,” after “derivative articles of aluminum,”.

14. Heading 9903.01.88 is modified by deleting “subdivision (z)(x)” from the article description and inserting “subdivision (z)(xi)”, in lieu thereof.