



April 15, 2026

**VIA USTR PORTAL**

The Honorable Jamieson L. Greer  
Ambassador  
United States Trade Representative  
600 17th Street NW  
Washington, DC 20006

**Re: *Docket No. USTR-2026-0067: Request for Public Comments on Section 301 Acts, Policies, and Practices of Certain Economies Relating to Structural Excess Capacity and Production in Manufacturing Sectors: Comments from the Coalition for Fair Trade in Hardwood Plywood***

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Dear Ambassador Greer:

On behalf of the Coalition for Fair Trade in Hardwood Plywood (the “Coalition”), we submit the following comments to the Office of the U.S. Trade Representative (“USTR”) for its *Section 301 Investigations: Acts, Policies, and Practices of Certain Economies Relating to Structural Excess Capacity and Production in Manufacturing Sectors*.<sup>1</sup> These comments are timely filed pursuant to USTR’s March 17, 2026 Initiation Notice.<sup>2</sup> The Coalition is comprised of domestic hardwood and decorative plywood manufacturers, together representing a significant percentage of hardwood and decorative plywood production in the United States. The Coalition’s member companies employ thousands of workers across the country, manufacturing plywood and veneers for plywood in more than a dozen facilities in California, Michigan, Mississippi, New York, North Carolina, Oregon, Virginia, and West Virginia. The hardwood and decorative plywood produced by the Coalition has a wide variety of uses, including, but not limited to, wall panels, kitchen cabinet components, seat backs, table and desktops, drawer sides, furniture components, recreational vehicle and trailer components, floor underlayment, and as the raw material for certain engineered (*i.e.*, multilayered) wood flooring.

As detailed below, the acts, policies, and practices of investigated economies, including Cambodia, China, Malaysia, Indonesia, Russia, Thailand, and Vietnam, have created and maintained structural excess capacity in the wood products sector, the effects of which burden and restrict U.S. commerce. The Coalition supports appropriate actions under Section 301, including the imposition of tariffs, on imports of hardwood and decorative plywood from these countries.<sup>3</sup>

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<sup>1</sup> *Initiation of Section 301 Investigations: Acts, Policies, and Practices of Certain Economies Relating to Structural Excess Capacity and Production in Manufacturing Sectors*, 91 Fed. Reg. 12,886 (Off. of the U.S. Trade Rep. March 17, 2026) (“Initiation Notice”).

<sup>2</sup> *Id.*

<sup>3</sup> Information on the HTSUS codes covering hardwood and decorative plywood is attached as Appendix I.

In addition, USTR should consider the imposition of tariffs on downstream products such as cabinets and furniture that will be dumped in the U.S. to avoid hardwood plywood tariffs.

**I. ACTION UNDER SECTION 301 IS NEEDED TO ADDRESS ACTS, POLICIES, AND PRACTICES CREATING AND MAINTAINING STRUCTURAL EXCESS CAPACITY IN THE WOOD PRODUCTS SECTOR**

Comprehensive Section 301 relief is necessary to address structural excess capacity resulting from over two decades of unfair trade practices in the wood products industry. These acts, policies, and practices include significant government intervention, including transnational supply chain intervention. Unfairly traded imports, which benefit from significant government subsidization, have surged into the U.S. market and has contributed to significant injury to the domestic industry.

The interventions of the governments of China, Vietnam, Indonesia, Cambodia, Malaysia, Thailand, and Russia have created enormous structural excess capacity over a period of decades, resulting in significant harm to not only the domestic wood products industry, but also the numerous industries up and down the production chain that rely on the production of wood products. The hardwood and decorative plywood industry plays a critical role in the U.S. economy, not only providing a crucial input for numerous downstream products but also supporting over 100,000 jobs at more than twenty manufacturing facilities throughout the country. The United States has numerous countervailing duty orders currently in effect on various wood products.<sup>4</sup> Beyond competing against subsidized goods, U.S. producers also face predatory trade practices in the form of wood products sold in the U.S. market at less than fair value, i.e., at dumped prices. These unfair trade practices have resulted in several U.S. antidumping duty trade cases targeting U.S. imports of various wood products.<sup>5</sup> Currently, there are twenty-six active antidumping measures involving U.S. imports of wood products.<sup>6</sup> The history of these orders demonstrates continued efforts by numerous countries to utilize the U.S. market as a recipient for substantial export volumes resulting from structural excess capacity in the wood products industry. These acts, policies, and practices are discussed further below.

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<sup>4</sup> For example, currently active countervailing duty orders on wood products include coated and uncoated paper, paper file folders, and wood mouldings.

<sup>5</sup> For example, currently active antidumping duty orders on wood products include uncoated paper, lined paper, wooden cabinets.

<sup>6</sup> YalongWood, *2025 Plywood Production Capacity in China* (Feb. 1, 2026), <https://www.yalongwood.com/2025-plywood-production-capacity-in-china/>.

**A. Excess Capacity in China**

The wood products industry, including hardwood and decorative plywood, has long been a key sector for China. Indeed, antidumping and countervailing duty orders have been in place on imports of hardwood plywood since 2018. China's wood products industry has grown significantly since the turn of the century. For example, Chinese production of plywood increased from 2.6 million cubic meters in 1994 to 21 million cubic meters in 2004. In 2008, China's plywood production capacity was estimated to be about 25-30 million cubic meters, 85 percent of which was hardwood. Incredibly, by the end of 2025, the Chinese National Forestry and Grassland Administration estimated China's plywood production capacity at *246 million cubic meters*.<sup>8</sup> This growth required aggressive and pervasive government interventions and support at all levels of the supply chain for wood products. As state-sponsored Chinese wood products production grew, so too did China's export of dumped and subsidized wood products, including plywood, to the U.S. market. U.S. imports of Chinese wood products have contributed to mill closures, job losses, capacity reductions, and production curtailments, among other negative effects.

In 2025, the U.S. Department of Commerce confirmed a host of countervailable subsidies benefitting the Chinese hardwood and decorative plywood industry.<sup>9</sup> Currently, Chinese producers are subject to combined AD/CVD rates as high as 310%.<sup>10</sup> Indeed, Commerce has repeatedly recognized that Chinese hardwood and decorative plywood producers receive a number of subsidies from the Chinese government, including policy loans, the provision of export credits, the provision of land-use rights for less than adequate remuneration, income tax reductions, and others.<sup>11</sup> The significant and sustained government actions to support the wood products industry has resulted in structural overcapacity. In fact, Chinese producers account for over 50% of wood products production globally. This overcapacity has resulted in repeated injury to the U.S. domestic industry.

**B. Excess Capacity in Indonesia and Vietnam**

As soon as the AD/CVD orders on China went into effect, there was a significant production shift to Indonesia and Vietnam, including through significant Chinese involvement. As indicated below, the volume of subsidies and cross-border subsidies is extensive, as the Vietnamese and Indonesian governments worked to expand production capacity and create export-focused industries. Over the last ten years, imports from Indonesia and Vietnam have increased

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<sup>8</sup> YalongWood, *2025 Plywood Production Capacity in China* (Feb. 1, 2026), <https://www.yalongwood.com/2025-plywood-production-capacity-in-china/>.

<sup>9</sup> *Certain Hardwood Plywood Products From the People's Republic of China*, 88 Fed. Reg. 77,966 (Dep't Commerce Nov. 14, 2023) (notice of court decision not in harmony with the final deter. of antidumping duty inv.; notice of amended deter. pursuant to court decision; and notice of revocation of antidumping duty order, in part); *Certain Hardwood Plywood Products From the People's Republic of China*, 83 Fed. Reg. 513 (Dep't Commerce Jan. 4, 2018) (countervailing duty order).

<sup>10</sup> *Id.*

<sup>11</sup> Issues and Decision Memorandum accompanying *Certain Hardwood Plywood Products from the People's Republic of China*, 89 Fed. Reg. 66,346 (Dep't Commerce Aug. 15, 2024) (prelim. results of antidumping duty admin. rev., prelim. Deter. of no shipments, and partial rescission; 2021–2022).

dramatically, exceeding the void left by Chinese plywood producers after AD/CVD duties went into effect.

a. Vietnam

Chinese exporters' successful pivot to manufacturing in Vietnam is evident in export data: Vietnam's exports of plywood and LVL products nearly doubled from \$688 million by value in 2018 to \$1.51 billion in 2022.<sup>12</sup> Hardwood and decorative plywood exports from Vietnam have continued to grow. Indeed, in 2024, Vietnam was the third largest plywood exporter in the world, exporting over \$1.24 billion dollars in plywood.<sup>13</sup> This overwhelming figure is a result of rapid capacity expansion in Vietnam, encouraged by national and cross-border subsidies, as the Government of Vietnam built an entire export industry in less than a decade. Through cross-border subsidies and billions of dollars in investment, the Government of China supported Chinese wood product manufacturers in transferring operations into Vietnam to avoid the AD/CVD duties in place on Chinese products.

This significant subsidization of the Vietnamese hardwood and decorative plywood industry has been recognized by the U.S. Government. In 2026, the Department of Commerce imposed preliminary AD/CVD duties, finding preliminary sales at less than fair value and countervailable subsidies.<sup>14</sup> Commerce imposed preliminary antidumping rates as high as 196.14%<sup>15</sup> and countervailable subsidy rates as high as 26.75%.<sup>16</sup> Indeed, the domestic industry alleged 25 subsidies from the Government of Vietnam in that proceeding.<sup>17</sup> Commerce confirmed the existence of numerous countervailable subsidies, including favorable lending to exporters from Vietnamese State-Owned Commercial Banks and several government grants to wood product manufacturers to promote industrial development.<sup>18</sup> Commerce also preliminarily found that Vietnamese hardwood and decorative plywood manufacturers were benefitting from cross-border subsidies from China, as Vietnamese producers are supplied with Chinese-origin veneers at well below market rates.<sup>19</sup> The preliminary determination from Commerce reflects the significant

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<sup>12</sup> FAOSTAT (last accessed Apr. 10, 2026), available at <https://www.fao.org/faostat/en/#data/FO>.

<sup>13</sup> *Plywood in Vietnam*, The Observatory of Economic Complexity (last accessed Apr. 10, 2026), available at <https://oec.world/en/profile/bilateral-product/plywood/reporter/idn>.

<sup>14</sup> *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam*, 91 Fed. Reg. 10,059 (Dep't Commerce Mar. 2, 2026) (prelim. affirmative deter. of sales at less than fair value, prelim. negative deter. of critical circumstances, and postponement of final deter. and extension of provisional measures); *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam*, 91. Fed. Reg. 2,741 (Dep't Commerce Jan. 22, 2026) (prelim. affirmative countervailing duty deter., prelim. negative deter. of critical circumstances, and alignment of final deter. with final antidumping duty deter.).

<sup>15</sup> *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam*, 91 Fed. Reg. at 10,061-62.

<sup>16</sup> *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam*, 91. Fed. Reg. at 2,742.

<sup>17</sup> Petition for the Imposition of Antidumping and Countervailing Duties, *Hardwood and Decorative Plywood from Indonesia, the People's Republic of China, and the Socialist Republic of Vietnam*, vol. VII (May 22, 2025).

<sup>18</sup> *Hardwood and Decorative Plywood from the Socialist Republic of Vietnam*, 91. Fed. Reg. at 2,742.

<sup>19</sup> *Id.*

efforts undertaken to build capacity in Vietnam and resulting significant harm to the domestic industry.

**b. Indonesia**

Indonesia has also significantly built up its hardwood and decorative plywood industry, including with substantial support from Chinese companies. In 2019, 59 Chinese wood and furniture business relocated their factories to Indonesia, further strengthening the ties between Chinese and Indonesian wood producers.<sup>20</sup> As a result, in 2024, Indonesia was the second largest exporter of plywood in the world, targeting the U.S. market with exports totaling \$414 million.<sup>21</sup> The United States was also the fastest growing export target for Indonesia, increasing over \$81 million year over year.

Excess capacity for wood products manufacturing, demonstrated by Indonesia's overwhelming trade surplus, is a product of the Indonesian government's acts, policies, and practices. The Government of Indonesia has control over the domestic log market, both through extensive control over the country's forests (over 87%) and a log export ban, which benefits hardwood and decorative plywood producers in Indonesia by increasing domestic log supply and, as a result, artificially deflates log prices in Indonesia.<sup>22</sup>

The log ban is just one example how Indonesian hardwood and decorative plywood manufacturers benefit from government acts. Indeed, Commerce is investigating numerous subsidy programs provided by the Government of Indonesia and an additional two cross-border subsidies from China. With the Government's help, Indonesian producers have built capacity well above domestic demand, directing exports to the United States to maintain this capacity. The resulting dumped and subsidized imports have substantially harmed the U.S. hardwood and decorative plywood industry.

**C. Cambodia, Malaysia, and Thailand, with Support from China, are Increasing Capacity in Response to AD/CVD Proceedings Against China, Vietnam, and Indonesia**

The U.S. industry is starting to see a new wave of capacity building as production operations shift to other countries, including Cambodia, Thailand, and Malaysia, and governments invest heavily in their industries. In Cambodia, for example, the state owns all forest products and

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<sup>20</sup> 59 Chinese wood and furniture business to relocate factories to Indonesia, Global Wood Markets Info (Nov. 27, 2019) available at <https://www.globalwoodmarketsinfo.com/59-chinese-wood-furniture-business-relocate-factories-indonesia/>.

<sup>21</sup> Plywood in Indonesia, The Observatory of Economic Complexity (last accessed Apr. 10, 2026), available at <https://oec.world/en/profile/bilateral-product/plywood/reporter/idn>.

<sup>22</sup> Issues and Decision Memorandum accompanying *Hardwood and Decorative Plywood From Indonesia* (Dep't Commerce Mar. 2, 2026) (prelim. affirmative deter. of sales at less than fair value, postponement of final deter., and extension of provisional measures) at 23.

by-products in the permanent forest reserve; all production exceeding local needs is exported.<sup>23</sup> The government subsidizes the development of capacity in the wood product industry, which represents a significant share of Cambodia's industrial base,<sup>24</sup> through fiscal incentives, including tax exemptions, land concessions, and streamlined export procedures.<sup>25</sup> Similarly, Malaysia's National Timber Industry Plan aimed to transform the industry into a high value-add exporter with a targeted value of \$13 billion by 2020.<sup>26</sup> The Government of Malaysia specifically prepared a 2030 Industrial Master Plan for the wood, paper, and furniture industrials, outlining incentives including tax allowances, import duty exemptions for equipment, and financial incentives for product testing and quality.<sup>27</sup> Thailand strictly controls its timber industry through its Royal Forest Department and Forest Industry Organization, a government owned enterprise.<sup>28</sup> The government of Thailand plays a key role in the industry, managing international trade and providing Board of Investment incentives including financial support for R&D, import duty reductions for equipment, and corporate tax exemptions.<sup>29</sup>

Given the above, it is unsurprising that U.S. imports of hardwood and decorative plywood from these countries have grown. In fact, in 2025 compared to 2024, imports from Cambodia, Thailand, and Malaysia increased by 105.49%, 78.41% and 26.23%, respectively. And these increases have only grown, with imports from Cambodia, Thailand, and Malaysia increasing 417.61%, 110.75%, and 156.63%, respectively, in the first two months of 2026 compared to the same period in 2025. This appears to be in response to the current AD/CVD actions concerning imports from China, Indonesia, and Vietnam, as producers seek new avenues to enter imports into the United States absent duties.

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<sup>23</sup> Open Development Cambodia: forest products (Sep. 29, 2022), available at <https://opendevelopmentcambodia.net/topics/forest-products/#:-:text=The%20state%20owns%20all%20forest,private%20land%2C%20and%20community%20forest.>

<sup>24</sup> *Cambodia Industrial Development Policy 2015-2025* (Mar. 6, 2015) at 5, available at <https://cdc.gov.kh/wp-content/uploads/2022/04/IDP-English.pdf>.

<sup>25</sup> *Forest Investment Program Cambodia Investment Plan* (2017), available at [https://www.moe.gov.kh/wp-content/uploads/2017/05/Forest-Investment-Program\\_Cambodia-Investment-Plan.pdf](https://www.moe.gov.kh/wp-content/uploads/2017/05/Forest-Investment-Program_Cambodia-Investment-Plan.pdf).

<sup>26</sup> *Malaysian timber industry policy: Achievements, challenges, and lessons learned* (2022), available at <https://bioresources.cnr.ncsu.edu/resources/malaysian-timber-industry-policy-achievements-challenges-and-lessons-learned/>.

<sup>27</sup> Ministry of Investment, Trade and Industry of the Government of Malaysia, *New Industrial Master Plan 2030: Wood, Paper, and Furniture Industry* (2025), available at [https://www.nimp2030.gov.my/nimp2030/modules\\_resources/bookshelf/e-21-Sectoral\\_NIMP-Wood\\_Paper\\_and\\_Furniture\\_Industry/e-21-Sectoral\\_NIMP-Wood\\_Paper\\_and\\_Furniture\\_Industry.pdf](https://www.nimp2030.gov.my/nimp2030/modules_resources/bookshelf/e-21-Sectoral_NIMP-Wood_Paper_and_Furniture_Industry/e-21-Sectoral_NIMP-Wood_Paper_and_Furniture_Industry.pdf).

<sup>28</sup> *Timber Flows and Their Control in Thailand*, LTS International (July 2012), available at <https://efi.int/sites/default/files/files/flegtredd/flegt/Timber%20Flows%20and%20their%20Control%20in%20Thailand.pdf>.

<sup>29</sup> Board of Incentives of the Government of Thailand, *Investment Promotion Guide 2025*, available at [https://www.boi.go.th/upload/content/BOI\\_A\\_Guide\\_EN.pdf](https://www.boi.go.th/upload/content/BOI_A_Guide_EN.pdf).

**D. Russian Wood Product Overcapacity Benefits the War Effort Against Ukraine and is a Direct Result of Ties Between Russian Forestry and the Government of Russia**

Russian hardwood and decorative plywood producers benefit from government intervention and supply chains facilitated by their relationship with China and Vietnam. All forestland in Russia is state-owned, and companies or individuals must receive land rights from the government to harvest timber. This leads to significant corruption — including self-interested actions of government officials — and rampant, unchecked criminal activity through illegal logging of state-owned forests. As a result, a UN Environment Programme report estimated that approximately twenty percent of all logging in Russia was illegal. Russia’s state involvement in the forestry industry and failure to address illegal logging creates a significant imbalance in favor of the Russian industry.

Notably, while the United States imposed increased tariffs on Russia following the invasion of Ukraine, substantial volumes of Russian wood continue to enter the United States both directly and after being processed in third countries. Russia serves as the major supplier of birch logs, which are peeled in countries like China, Vietnam, and Indonesia, as well as others, and used in the production of hardwood and decorative plywood that is eventually sent to the United States. Indeed, a significant portion of hardwood and decorative plywood entering the United States has at least one outer veneer of birch, meaning that U.S. imports continue to indirectly fund the Russian war effort, as these goods are not subject to the higher duty rates imposed on goods coming directly from Russia. Because the European Union and the United Kingdom have banned the importation of Russian wood, both directly and indirectly, the United States has become an even greater target for these goods.

In sum, traditional trade remedies such as AD/CVD orders face challenges in addressing the entirety of the market distortions caused by structural excess capacity in the hardwood and decorative plywood industry. This burdens and restricts U.S. commerce, and Section 301 action is needed to help protect jobs for American workers and preserve the supply chain for wood products in the United States.

**II. STRUCTURAL EXCESS CAPACITY IN THE WOOD PRODUCTS INDUSTRY BURDENS AND RESTRICTS U.S. COMMERCE**

As a result of these trade distortive practices, the domestic hardwood plywood industry continues to suffer from unfair trade competition resulting from the acts and policies resulting in excess capacity, with massive volumes of low-priced imports undercutting the remedial effect of the AD/CVD orders. While the AD/CVD orders and ongoing investigations are critical to ensuring a level playing field for the domestic industry, Section 301 action would complement the discipline of AD/CVD orders to address structural excess capacity in the wood products industry, as it can be implemented quickly and with the flexibility to counter transnational shifts in capacity buildup. Indeed, while the largest sources of imports of hardwood and decorative plywood—Indonesia and Vietnam—are currently covered by AD/CVD investigations, other countries have recently shown significant increases in import volumes as producers react to the ongoing trade remedy actions.

### U.S. Imports of Hardwood and Decorative Plywood

Source Country	Calendar Year			Year to Date (Jan. – Feb.)	
	2023	2024	2025	2025	2026
<i>Quantity</i> (Square Feet)					
<b>Indonesia</b>	603,022,803	729,662,536	989,172,145	136,902,196	91,272,192
<b>Vietnam</b>	444,484,077	657,568,402	830,589,006	143,617,884	70,969,344
<b>Malaysia</b>	49,174,528	73,118,720	92,294,144	11,432,960	29,340,672
<b>Thailand</b>	11,633,664	23,734,272	42,345,472	4,380,672	9,232,384
<b>Cambodia</b>	17,377,280	16,387,072	33,673,216	3,365,888	17,422,336

Source: USITC (Dataweb), last accessed Apr. 7, 2026.

This confirms the need for broad relief from structural excess capacity created by government subsidization and supply chain intervention.

The United States is both the largest consumer and importer of wood products.<sup>30</sup> Demand for wood products, which are heavily used in the construction industry, is expected to increase. In 2024, the U.S. government decreased interest rates<sup>31</sup> and adopted other measures, leading to gradual recovery in the U.S. construction sector generally, and the U.S. market specifically.<sup>32</sup> It is expected that short-term interest rates will continue to decrease over the next few years.<sup>33</sup> Lower interest rates, together with improving economic conditions and lower mortgage rates, will likely result in increased demand in the U.S. construction market and therefore increased demand for construction materials. Indeed, by 2027, “the overall value of construction put in place in the United States, which includes the residential, non-residential, and non-building segments, is forecast to reach nearly 2.24 trillion U.S. dollars.”<sup>34</sup>

While the imposition of AD and CVD duties on imports of hardwood and decorative plywood from China, Indonesia, and Vietnam are an important step in addressing the significant volume of unfairly traded wood product imports and leveling the playing field in the U.S. market,

<sup>30</sup> AFRC Responds to President Trump’s Executive Orders on U.S. Timber and Lumber Production, AFRC (March 3, 2025), available at <https://amforest.org/afrc-responds-to-president-trumps-executive-orders-on-u-s-timber-and-lumber-production/>.

<sup>31</sup> Jeff Ostrowski and Michele Petry, *What the Fed’s continued rate pause means for homebuyers and sellers*, Bankrate (Mar. 19, 2025), available at <https://web.archive.org/web/20251216001904/https://www.bankrate.com/real-estate/how-fed-interest-rate-affects-housing-market/>.

<sup>32</sup> *2026 Engineering and Construction Industry Outlook*, Deloitte (Nov. 13, 2025), available at <https://www2.deloitte.com/us/en/insights/industry/engineering-and-construction/engineering-and-construction-industry-outlook.html>.

<sup>33</sup> *Id.*

<sup>34</sup> *Construction industry in the U.S. - statistics & facts*, Statista (Mar. 3, 2025), available at <https://www.statista.com/topics/974/construction/#topicOverview>.

AD/CVD orders alone are insufficient address the scope and scale of unfair trade practices resulting in structural excess capacity that has negatively impacted the domestic industry. Hardwood and decorative plywood demonstrates why these trade orders are necessary, but why additional action is important.

### III. CONCLUSION

For the reasons discussed above, the acts, policies, and practices of China, Cambodia, Indonesia, Malaysia, Thailand, Vietnam, and Russia to create structural excess capacity in the wood products sector, including hardwood plywood, are actionable under Section 301. The Coalition requests the United States address the significant burden and restriction on U.S. commerce caused by the harms to the domestic industries resulting from these acts, policies, and practices by taking tariff actions.

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If you have any questions regarding this submission, please do not hesitate to contact us.

Respectfully submitted,

/s/ Timothy C. Brightbill

Timothy C. Brightbill, Esq.

*Counsel to the Coalition for Fair Trade in  
Hardwood Plywood*

APPENDIX I

Imports of hardwood and decorative plywood are primarily entered under the following HTSUS codes: 4412.10.0500; 4412.31.0520; 4412.31.0540; 4412.31.0560; 4412.31.0620; 4412.31.0640; 4412.31.0660; 4412.31.2510; 4412.31.2520; 4412.31.2610; 4412.31.2620; 4412.31.4040; 4412.31.4050; 4412.31.4060; 4412.31.4070; 4412.31.4080; 4412.31.4140; 4412.31.4150; 4412.31.4155; 4412.31.4160; 4412.31.4165; 4412.31.4180; 4412.31.4200; 4412.31.4500; 4412.31.4850; 4412.31.4860; 4412.31.4863; 4412.31.4865; 4412.31.4866; 4412.31.4869; 4412.31.4875; 4412.31.4880; 4412.31.5130; 4412.31.5135; 4412.31.5150; 4412.31.5155; 4412.31.5160; 4412.31.5165; 4412.31.5170; 4412.31.5175; 4412.31.5235; 4412.31.5255; 4412.31.5260; 4412.31.5262; 4412.31.5264; 4412.31.5265; 4412.31.5266; 4412.31.5268; 4412.31.5270; 4412.31.5275; 4412.31.6000; 4412.31.6100; 4412.31.9100; 4412.31.9200; 4412.32.0520; 4412.32.0540; 4412.32.0560; 4412.32.0570; 4412.32.0620; 4412.32.0640; 4412.32.0670; 4412.32.2510; 4412.32.2520; 4412.32.2530; 4412.32.2610; 4412.32.2630; 4412.32.3130; 4412.32.3135; 4412.32.3140; 4412.32.3150; 4412.32.3155; 4412.32.3160; 4412.32.3165; 4412.32.3170; 4412.32.3175; 4412.32.3185; 4412.32.3235; 4412.32.3255; 4412.32.3265; 4412.32.3275; 4412.32.3285; 4412.32.5600; 4412.32.5700; 4412.33.0620; 4412.33.0640; 4412.33.0670; 4412.33.2630; 4412.33.3235; 4412.33.3255; 4412.33.3265; 4412.33.3275; 4412.33.3285; 4412.33.5700; 4412.34.2600; 4412.34.3235; 4412.34.3255; 4412.34.3265; 4412.34.3275; 4412.34.3285; 4412.34.5700; 4412.39.4051; 4412.39.4052; 4412.39.4059; 4412.39.4061; 4412.39.4062; 4412.39.4069; 4412.39.5050; 4412.41.0000; 4412.42.0000; 4412.51.1030; 4412.51.1050; 4412.51.3111; 4412.51.3121; 4412.51.3141; 4412.51.3161; 4412.51.3175; 4412.51.4100; 4412.52.1030; 4412.52.1050; 4412.52.3121; 4412.52.3161; 4412.52.3175; 4412.52.4100; 4412.91.0600; 4412.91.1020; 4412.91.1030; 4412.91.1040; 4412.91.3110; 4412.91.3120; 4412.91.3130; 4412.91.3140; 4412.91.3150; 4412.91.3160; 4412.91.3170; 4412.91.4100; 4412.92.0700; 4412.92.1120; 4412.92.1130; 4412.92.1140; 4412.92.3120; 4412.92.3150; 4412.92.3160; 4412.92.3170; 4412.92.4200; 4412.94.1020; 4412.94.1030; 4412.94.1040; 4412.94.1050; 4412.94.3110; 4412.94.3111; 4412.94.3120; 4412.94.3121; 4412.94.3130; 4412.94.3131; 4412.94.3140; 4412.94.3141; 4412.94.3150; 4412.94.3160; 4412.94.3161; 4412.94.3170; 4412.94.3171; 4412.94.3175; 4412.94.4100; 4412.99.0600; 4412.99.1020; 4412.99.1030; 4412.99.1040; 4412.99.3110; 4412.99.3120; 4412.99.3130; 4412.99.3140; 4412.99.3150; 4412.99.3160; 4412.99.3170; 4412.99.4100; 4412.99.5100; 4412.99.5115; 4412.99.5701; and 4412.99.5710.

Imports of hardwood and decorative plywood may also enter under HTSUS subheadings 4412.10.9000; 4412.94.5100; 4412.94.9500; 4412.99.6000; 4412.99.7000; 4412.99.8000; 4412.99.9000; 4412.99.9500; 9403.90.7005; 9403.90.7010; and 9403.90.7080.23