

Canadian Wood, Pulp, Paper and Building Materials - Section 232 (10%) vs. Section 338 (50%)

HTS Code	Product Description	Duty
4403.11.00	Wood in the rough, treated with paint, stains, creosote or other preservatives, coniferous	+10% Sec. 232
4403.21.01	Coniferous wood in the rough, of pine (Pinus spp.), any cross-sectional dimension 15 cm or more	+10% Sec. 232
4403.22.01	Coniferous wood in the rough, of pine (Pinus spp.), other	+10% Sec. 232
4403.23.01	Coniferous wood in the rough, of fir (Abies spp.) and spruce (Picea spp.), any cross-sectional dimension 15 cm or more	+10% Sec. 232
4403.24.01	Coniferous wood in the rough, of fir and spruce, other	+10% Sec. 232
4403.25.01	Coniferous wood in the rough, other, any cross-sectional dimension 15 cm or more	+10% Sec. 232
4403.26.01	Coniferous wood in the rough, other, nesoi	+10% Sec. 232
4403.99.01	Wood in the rough, other, nesoi	+10% Sec. 232
4406.11.00	Railway or tramway sleepers (cross-ties) of wood, not impregnated, coniferous	+10% Sec. 232
4406.91.00	Railway or tramway sleepers (cross-ties) of wood, other, coniferous	+10% Sec. 232
4407.11.00	Coniferous sawn lumber, of pine (Pinus spp.), thickness over 6 mm	+10% Sec. 232
4407.12.00	Coniferous sawn lumber, of fir (Abies spp.) and spruce (Picea spp.), over 6 mm	+10% Sec. 232
4407.13.00	Coniferous sawn lumber, of S-P-F (spruce-pine-fir) mixtures, over 6 mm	+10% Sec. 232
4407.14.00	Coniferous sawn lumber, of Hem-fir mixtures, over 6 mm	+10% Sec. 232
4407.19.00	Coniferous sawn lumber, other, over 6 mm	+10% Sec. 232
4401.12.00	Nonconiferous fuel wood, in logs, billets, twigs, faggots or similar forms	+50% Sec. 338
4402.90.01	Wood charcoal (incl. shell or nut charcoal), other than of bamboo or shell or nut	+50% Sec. 338
4407.99.02	Nonconiferous wood, nesoi, sawn or chipped lengthwise, sliced or peeled, over 6 mm thick	+50% Sec. 338
4408.10.01	Coniferous veneer sheets and sheets for plywood, sawn/sliced/peeled, not over 6 mm thick	+50% Sec. 338
4409.10.40	Standard wood mouldings of pine (Pinus spp.), continuously shaped	+50% Sec. 338
4409.10.50	Coniferous wood mouldings, other than standard type, continuously shaped	+50% Sec. 338
4409.10.90	Coniferous wood, continuously shaped, other than siding, flooring, mouldings or dowel rod	+50% Sec. 338
4409.29.91	Other nonconiferous wood, whether or not continuously shaped along edges or faces	+50% Sec. 338
4410.19.00	Particle board and similar board of wood, other than waferboard	+50% Sec. 338
4411.13.20	MDF, over 5 mm but not over 9 mm thick, for construction, laminated	+50% Sec. 338
4411.13.90	MDF, over 5 mm but not over 9 mm thick, not for construction, nesoi	+50% Sec. 338
4411.14.20	Fiberboard over 9 mm thick, edgeworked continuously, laminated, for construction uses	+50% Sec. 338
4411.14.30	Fiberboard over 9 mm thick, tongued, grooved or rabbetted continuously, for construction uses, nesoi	+50% Sec. 338
4411.14.90	Fiberboard nesoi, over 9 mm thick	+50% Sec. 338
4412.10.05	Plywood, veneered panels and similar laminated wood, of bamboo	+50% Sec. 338
4412.10.90	Veneered panels and similar laminated wood, of bamboo, other than plywood	+50% Sec. 338
4412.31.06	Plywood not over 6 mm, tropical outer ply, birch face ply, not surface covered	+50% Sec. 338
4412.31.26	Plywood not over 6 mm, tropical outer ply, Spanish cedar or walnut face ply, not surface covered	+50% Sec. 338
4412.31.42	Plywood not over 6 mm, tropical outer ply, mahogany face ply, not surface covered	+50% Sec. 338
4412.31.45	Plywood not over 3.6 mm, tropical outer ply, not mahogany face ply, size-limited, not surface covered	+50% Sec. 338
4412.31.48	Plywood not over 6 mm, tropical outer ply, not mahogany face ply, not surface covered, nesoi	+50% Sec. 338
4412.31.52	Plywood not over 6 mm, tropical wood nesoi at least one outer ply, face ply nesoi, not surface covered	+50% Sec. 338
4412.31.61	Plywood not over 6 mm, specified tropical outer ply, surface covered beyond clear or transparent	+50% Sec. 338
4412.31.92	Plywood not over 6 mm, tropical wood nesoi at least one outer ply, surface covered	+50% Sec. 338
4412.33.06	Plywood not over 6 mm, birch face ply, not surface covered	+50% Sec. 338
4412.33.26	Plywood not over 6 mm, walnut face ply, not surface covered	+50% Sec. 338
4412.33.32	Plywood not over 6 mm, specified nonconiferous outer ply excluding walnut and birch, not surface covered	+50% Sec. 338
4412.33.57	Plywood not over 6 mm, specified nonconiferous outer ply including birch and walnut, surface covered	+50% Sec. 338
4412.34.26	Plywood not over 6 mm, nonconiferous outer ply not of 4412.33, Spanish cedar face ply, not surface covered	+50% Sec. 338
4412.34.32	Plywood not over 6 mm, nonconiferous outer ply not of 4412.33, face ply nesoi, not surface covered	+50% Sec. 338
4412.34.57	Plywood not over 6 mm, nonconiferous outer ply not of 4412.33, face ply nesoi, surface covered	+50% Sec. 338
4412.39.10	Plywood, plies not over 6 mm, outer plies coniferous, Parana pine face ply	+50% Sec. 338
4412.39.30	Plywood, plies not over 6 mm, outer plies coniferous, European red pine face ply	+50% Sec. 338
4412.39.40	Plywood, plies not over 6 mm, outer plies coniferous, face ply nesoi	+50% Sec. 338
4412.39.50	Plywood, plies not over 6 mm, outer plies coniferous, surface covered beyond clear or transparent	+50% Sec. 338
4412.41.00	Laminated veneer lumber (LVL) with at least one outer ply of tropical wood	+50% Sec. 338
4412.42.00	Laminated veneer lumber (LVL) with at least one outer ply of nonconiferous wood	+50% Sec. 338
4412.49.00	Laminated veneer lumber (LVL) with both outer plies of coniferous wood	+50% Sec. 338
4412.51.10	Plywood nesoi, at least one tropical outer ply, birch face ply, not surface covered	+50% Sec. 338
4412.51.31	Plywood nesoi, at least one tropical outer ply, not birch face ply, not surface covered	+50% Sec. 338
4412.52.10	Plywood nesoi, at least one nonconiferous outer ply, birch face ply, not surface covered	+50% Sec. 338
4412.52.31	Plywood nesoi, at least one nonconiferous outer ply, not birch face ply, not surface covered	+50% Sec. 338
4412.52.51	Blockboard, laminboard and battenboard other than plywood nesoi, at least one nonconiferous outer ply	+50% Sec. 338
4412.91.06	Plywood/veneered panels, at least one tropical outer ply, containing at least one layer of particle board	+50% Sec. 338

4412.91.31	Plywood, at least one tropical outer ply, not birch face ply, no particle board, not surface covered	+50% Sec. 338
4412.91.41	Plywood, at least one tropical outer ply, surface covered beyond clear or transparent	+50% Sec. 338
4412.91.51	Veneered panels and similar laminated wood, at least one tropical outer ply, nesoi	+50% Sec. 338
4412.92.07	Plywood/veneered panels, at least one nonconiferous outer ply, at least one layer of particle board	+50% Sec. 338
4412.92.11	Plywood, at least one nonconiferous outer ply, birch face ply, no particle board, not surface covered	+50% Sec. 338
4412.92.31	Plywood, at least one nonconiferous outer ply, not birch face ply, no particle board, not surface covered	+50% Sec. 338
4412.92.42	Plywood, at least one nonconiferous outer ply, surface covered beyond clear or transparent	+50% Sec. 338
4412.92.52	Veneered panels and similar laminated wood, not plywood, at least one nonconiferous outer ply, nesoi	+50% Sec. 338
4412.99.58	Plywood/veneered panels, two outer plies coniferous, containing at least one layer of particle board	+50% Sec. 338
4412.99.61	Plywood, two outer plies coniferous, Parana pine face ply, no particle board, not surface covered	+50% Sec. 338
4412.99.81	Plywood, two outer plies coniferous, face ply nesoi, no particle board, not surface covered	+50% Sec. 338
4412.99.91	Plywood, two outer plies coniferous, no particle board, surface covered beyond clear or transparent	+50% Sec. 338
4412.99.97	Veneered panels and similar laminated wood, two outer plies coniferous, nesoi	+50% Sec. 338
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes	+50% Sec. 338
4414.90.00	Wooden frames for paintings, photographs, mirrors or similar objects, not of tropical wood	+50% Sec. 338
4418.21.80	Doors, their frames and thresholds, not French, of tropical wood	+50% Sec. 338
4418.29.80	Doors, their frames and thresholds, not French, not of tropical wood	+50% Sec. 338
4419.90.91	Wooden tableware and kitchenware, other than of bamboo or tropical wood, other than forks and spoons	+50% Sec. 338
4420.19.00	Wooden statuettes and other wood ornaments, not of tropical wood	+50% Sec. 338
4420.90.80	Wood marquetry and inlaid wood; wooden articles of furniture, nesoi	+50% Sec. 338
4421.91.60	Skewers, candy sticks, ice cream sticks, tongue depressors, drink mixers and similar wares, of bamboo	+50% Sec. 338
4421.91.70	Pickets, palings, posts and rails of bamboo, sawn; assembled fence sections of bamboo	+50% Sec. 338
4421.99.70	Pickets, palings, posts and rails, sawn, of wood other than bamboo; assembled fence sections	+50% Sec. 338
4421.99.94	Edge-glued lumber of wood other than bamboo	+50% Sec. 338
4421.99.98	Other articles of wood other than bamboo, nesoi, including pencil slats and child or pet gates	+50% Sec. 338
4702.00.00	Chemical woodpulp, dissolving grades	+50% Sec. 338
4802.55.10	Writing and cover paper, 40-150 g/m2, low mechanical fiber, in rolls over 15 cm wide	+50% Sec. 338
4803.00.40	Toilet or facial tissue stock, towel or napkin stock, in rolls or sheets, not cellulose wadding	+50% Sec. 338
4804.11.00	Uncoated, unbleached kraftliner, in rolls or sheets	+50% Sec. 338
4806.20.00	Greaseproof papers, in rolls or sheets	+50% Sec. 338
4810.13.19	Coated graphic paper/paperboard, not over 150 g/m2, low mechanical fiber, rolls over 15 cm wide	+50% Sec. 338
4810.29.10	Coated graphic paper/paperboard, over 10% mechanical fiber, in strips, rolls or sheets	+50% Sec. 338
4810.92.12	Multi-ply paper and paperboard nesoi, coated with kaolin or other inorganic substances, over 150 g/m2	+50% Sec. 338
4811.51.20	Bleached paper/paperboard coated with plastics, over 150 g/m2, 0.3 mm or more in thickness	+50% Sec. 338
4811.51.40	Bleached paper/paperboard coated with plastics, over 150 g/m2, less than 0.3 mm in thickness	+50% Sec. 338
4811.59.60	Paper/paperboard, under 150 g/m2, coated or covered with plastics, narrow rolls or sheets nesoi	+50% Sec. 338
4811.90.80	Paper, paperboard, cellulose wadding and webs, nesoi, over 30 g/m2, certain strips, rolls or sheets	+50% Sec. 338
4811.90.90	Paper, paperboard, cellulose wadding and webs, nesoi, narrow rolls or sheets nesoi	+50% Sec. 338
4813.10.00	Cigarette paper in the form of booklets or tubes	+50% Sec. 338
4814.20.00	Wallpaper and similar wallcoverings of paper, coated on the face side with a layer of plastics	+50% Sec. 338
4817.10.00	Envelopes of paper or paperboard	+50% Sec. 338
4818.30.00	Tablecloths and table napkins of paper pulp, paper, cellulose wadding or webs of cellulose fiber	+50% Sec. 338
4818.90.00	Bedsheets and similar household, sanitary or hospital articles of paper, nesoi	+50% Sec. 338
4819.10.00	Cartons, boxes and cases of corrugated paper or paperboard	+50% Sec. 338
4819.40.00	Sacks and bags, nesoi, including cones, of paper, paperboard, cellulose wadding or webs	+50% Sec. 338
4819.50.40	Packing containers, nesoi, of paper, paperboard, cellulose wadding or webs of cellulose fibers	+50% Sec. 338
4820.10.20	Diaries, notebooks and address books, bound; letter and memorandum pads and similar articles	+50% Sec. 338
4820.30.00	Binders (other than book covers), folders and file covers of paper or paperboard	+50% Sec. 338
4821.90.40	Paper and paperboard labels, not printed, nesoi	+50% Sec. 338
4823.69.00	Trays, dishes, plates, cups and the like, of paper or paperboard	+50% Sec. 338
4823.70.00	Molded or pressed articles of paper pulp	+50% Sec. 338
4823.90.10	Articles of paper pulp, nesoi	+50% Sec. 338
4823.90.67	Coated paper or paperboard, nesoi	+50% Sec. 338
4823.90.86	Articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers, nesoi	+50% Sec. 338
4908.90.00	Transfers (decalcomanias), not vitrifiable	+50% Sec. 338
4911.91.40	Pictures, designs and photographs, excluding lithographs on paper or paperboard, printed not over 20 years at time of importation	+50% Sec. 338

Core building materials		
2523.29.00	Portland cement (other than white cement), whether or not colored	+50% Sec. 338
6809.11.00	Panels, boards, sheets, tiles and similar articles of plaster or compositions based on plaster, not ornamented, faced or reinforced with paper or paperboard only	+50% Sec. 338
6810.99.00	Articles of cement (other than tiles, flagstones, bricks and similar articles), of concrete or artificial stone, nesoi	+50% Sec. 338
3214.90.50	Nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like, not based on rubber	+50% Sec. 338

3208.90.00	Paints and varnishes based on synthetic polymers or chemically modified natural polymers nesoi, in a nonaqueous medium	+50% Sec. 338
3918.10.10	Vinyl tile floor coverings	+50% Sec. 338
5703.39.20	Carpets and other textile floor coverings, tufted, whether or not made up, of man-made textile materials (not nylon or other polyamides), not hand-hooked	+50% Sec. 338
Electrical building components		
8537.10.91	Other boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus for electric control, for a voltage not exceeding 1,000 V, nesoi	+50% Sec. 338
8544.49.30	Insulated electric conductors nesoi, of copper, for a voltage not exceeding 1,000 V, not fitted with connectors	+50% Sec. 338
8544.70.00	Optical fiber cables made up of individually sheathed fibers	+50% Sec. 338
9405.11.60	Chandeliers and other electric ceiling or wall lighting fixtures, of base metal (other than brass), designed for use solely with LED sources	+50% Sec. 338
9405.11.80	Chandeliers and other electric ceiling or wall lighting fixtures, not of base metal, designed for use solely with LED sources	+50% Sec. 338
9405.42.60	Electric lamps and lighting fixtures nesoi, of base metal (other than brass), not photovoltaic, designed for use solely with LED sources	+50% Sec. 338
9405.42.84	Electric lamps and lighting fixtures nesoi, not of base metal, not photovoltaic, designed for use solely with LED sources	+50% Sec. 338
9405.99.40	Parts of lamps, lighting fixtures, illuminated signs and the like, not of glass, plastics or brass	+50% Sec. 338
Hardware		
8301.60.00	Base metal parts of padlocks, other locks, and clasps and frames with clasps incorporating locks	+50% Sec. 338