COMPLAINT ALLEGATIONS

The forms of allegations set out below are intended to indicate the allegations which should be included in the particular civil actions.

**Actions Described in 28 U.S.C. § 1581 (a) or (b)**

(a) General: The complaint in a civil action should set forth:

(1) a statement of the basis of the court's jurisdiction;
(2) a statement of plaintiff's standing in the action;
(3) a statement that the protest was timely filed;
(4) a statement, when appropriate, that all liquidated duties have been paid;
(5) a description of the merchandise involved;
(6) a specification of the contested customs decision or decisions; and
(7) a demand for judgment for the relief which plaintiff seeks.

(b) Value: If the contested customs decision involves the value of merchandise, the complaint should also set forth:

(1) the date and country of exportation;
(2) a statement of the appraised value or values;
(3) a statement of the claimed statutory basis or bases of value;
(4) a statement of the amount or amounts of the unit value claimed to be the correct value or values, or a statement of how the claimed value may be computed; and
(5) concise allegations of plaintiff's contentions of fact and law in support of the above.

(c) Classification: If the contested customs decision involves the classification of merchandise, the complaint should also set forth:

(1) the item number of the Tariff Schedules of the United States, or the heading or subheading of the Harmonized Tariff Schedules of the United States, including all modifications and amendments thereof, under which the merchandise was classified, and the rate of duty imposed;
(2) the tariff description and the item number of the Tariff Schedules of the United States, or the heading or subheading of the Harmonized Tariff Schedules of the United States, including all modifications and amendments thereof, under which the merchandise is claimed to be properly subject to classification, and the rate of duty claimed to be applicable; and

(3) concise allegations of plaintiff's contentions of fact and law in support of the above.

(d) Other: If the contested customs decision involves any other administrative decision, the complaint should also set forth:

(1) a statement of the nature of the alleged error in the decision; and

(2) concise allegations of plaintiff's contentions of fact and law in support of plaintiff's position.

(As amended July 23, 1993, eff. July 23, 1993.)