



## Janron Consult Profile

### Current Status

Since 2020, Janron Consult {JC}, has been providing clients with personalised Customs Tax Advisory and Consultancy services in Nairobi, Kenya. This includes advice on General Customs Procedures, Application of Laws and Regulations, Valuation of Imported Goods, Import Goods Classification, Objections to Kenya Revenue Authority Opinions on Valuation and Classification of goods, Import and Export Procedures, Kenya Revenue Authority Audits, Import Duty, VAT, Excise Duty, Teaching Sessions on Customs Topics of Interest, Tax Planning by advice on Least Cost Import Procedures.

I have 9 years of Statistical Analysis Experience at Kenya Power and Lighting Company (Corporate Planning Department) and 14 years of Taxation Experience working for the Customs and Border Control Department at the Kenya Revenue Authority

Janron Consult has the experience, qualifications, and technical expertise to offer solutions to the most complex customs issues. Whether you're looking for a Tax planner, Tax Advisor, Tax Analyst, or a Tax Representative, I will guide you every step of the way and help you make the right decisions and rationalise your import costs.

## Experience in Taxation

The lead consultant, Charles Mukangu, was trained at the Kenya School of Revenue Administration (KESRA) for 2 Years (2003 to 2005), in, Income Tax law, Value Added Tax, Road Transport Regulations and Customs Laws and Regulations. Thereafter he worked at the Customs and Border Control Department for 14 years. (2005-2019)

I worked in the field for eight years conducting physical verification of consignments, valuation of imports, online input of verification findings and scanning of exports, processing of inbound foreign passengers, risk analysis of incoming foreign passengers based on pre-determined profiles and intelligence.

Six years was spent at the Document Processing Centre (DPC) at Times Towers. DPC is the nerve centre of all customs operations in the country. This is the office that processes, documentation for all customs entry and exit declarations, which includes, exports, imports, warehousing, transshipments, temporary imports, ex-warehouse imports, EPZ exports, transit goods, re-warehousing etc.

At DPC the Declarations and supporting documents, submitted online, are analysed, for , accurate description, correct valuation as per market values, accurate commodity classification, adherence to Customs Laws and regulations and thereafter passed for onward verification and release in the field. That is approximately 140,000 different types of import/export documents handled/processed in six years.

In the course of my stay at KRA, I worked with the Uganda Revenue Authority officers at Malaba Border station, certifying exit and entry of consignments in transit for the East African Community, partner states, which are Uganda, Rwanda, Congo, Burundi, South Sudan and Tanzania.

With 14 years of diverse experience in all procedures customs, I have the know how to provide clients the with the best possible Tax Advisory service in navigating Customs Procedures in Kenya.

## Services Offered by Janron Consult.

### Talk to Janron Consult for the following:

#### General Customs Consulting

##### Provide General Customs Tax Advisory to Clients.

1. Compliance with Customs Laws and Regulations
2. Rules of Origin and Preferential Trade Agreements (East African Community, COMESA)
3. Conduct Research and give Expert Advice to Business, International Organisations, Consultants, Industry, Trade Bodies, Investors, Start-ups, Researchers, on any Customs Procedure
4. Duty Remissions and Drawback
5. Setting up Export Processing Zones, Manufacture Under Bond, Freeports, Special Economic Zones,

## Tax Planning

### Maximise Business Profits

Advice clients on Import Duty, VAT, Excise Duty, Import Declaration Fees, Railway Development Levy {Customs Duties} for Tax Planning by providing guidance on the Least Cost Import Procedures

## Teaching

### Provide Teaching Sessions on Topics of Interest in Customs in Kenya

1. Integrated Customs Management System (ICMS). Customs Computerised System
2. Common External Tariff (World Customs Organisation Rules of Classification)
3. The 4th Schedule of the East African Customs Management Act (World Customs Organisation Rules of Valuation)
4. Interpretation of Rules of Origin
5. The East African Community Customs Management Act (EACCMA)
6. The East African Community Customs Management Regulations (EACCMR)

## Link to Kenya Revenue Authority

### Expedited Solutions

Managing Interactions on behalf of the Client with Kenya Revenue Authority (KRA). Utilisation of 16 years of working with KRA officers

## Kenya Revenue Authority Audits

Represent, advice, Guide, the Client on Kenya Revenue Authority, Customs Audits. We have the know how to easily navigate through all KRA requirements and queries as well mitigate adverse findings.

## Compliance and Cost Saving

### Review of Clients Customs Transactions to introduce Efficiency and Savings

1. Are you paying the correct Import taxes?
2. Is the Valuation of your imported goods, correct?
3. Is the Tariff Classification of your imported goods, correct?
4. Are your customs processes optimised for savings?
5. Do your procedures adhere to the requirements in the Customs Laws and Regulations?
6. Can I warehouse my imported goods to save on upfront payment of Customs Duties?
7. Can I Manufacture under Bond because my goods will be exported after processing?
8. What Benefits/Incentives do the Customs Laws provide to In Importers?

## Advice clients on the most beneficial Customs Classification of Imported Goods

1. Do you know that some imported goods can be classified in different headings, with differing rates of duty?

2. Are you classifying your goods at the heading with the least import duty?
3. Are you classifying duty free medicines as food supplements therefore attracting import duty and excise duty?
4. Are you classifying duty free Aluminium Profiles for building under General use Profiles which attract customs duties?
5. Are you classifying duty free parts of machines of chapter 90 under general use parts which attract import duties?

**Raise Objections to Kenya Revenue Authority, on behalf of the client, for Contested Imported Goods Classification and Valuation during Clearance and Post Clearance Audit Queries**

1. Has your consignment been held up at the ICD/Release Point because of Customs Valuation?
2. Has your consignment been held up at the ICD/Release Point because of Customs HS Classification?
3. Have you got a Demand Letter from Post Clearance Audit (PCA) because of contested HS Classification?

## Client Representation at the following institutions when required

- 1) Tax Tribunal
- 2) Courts
- 3) Commissioner Customs and Border Control, Kenya Revenue Authority
- 4) Any other Organisation

## Customs Tax Solutions. Custom Tax Advisor.

## Customs Tax Analyst: Customs Tax Planner

Do you have Complex Customs Tax issues?

Imports Valuation: Product Import Classification: Customs Laws Application: Post Clearance Audit Queries: Chances are very high that we have or will find a solution. We dig deep into 14 years' experience at the Customs and Border Control Department KRA to find Answers

## What Gives Janron Consult the edge over other

### Consultants

- (a) 14 Years of un-interrupted customs experience in all Customs Sections (2005 to 2019)
- (b) Contacts at most stations, sections, and hierarchy of the customs department due to working with and training incoming officers for 14 years.
- (c) Top drawer, understanding of imported products classification and valuation due to working at the Document Processing Centre for six years where I processed about 140, 000 declarations. Every declaration must be checked for correct harmonised system classification and valuation.

(d) Incorrectly classified goods, leads to loss of money by payment of higher taxes than due.

Janron consult helps the business plan accurately by providing expert guidance on all issues importation

(e) Incorrect import goods classification and valuation, results in delays in release of goods, and Post Clearance Audit Referrals. Janron consult solves this by raising objections on valuation, classification and providing expert advice during audits.

(f) The Harmonised Coding and Classification System of the World Customs Organisation consists of 21 Sections, which cover 99 chapters, listing all physical goods traded worldwide. There are Six Rules for its interpretation and more than 3000 pages explaining how to classify any item. The HS 2022 has 1228 {4 Digit} headings and 5612 {6digit} headings. That is why you need a classification expert.

(g) The World Customs Organisation has Rules on the Valuation of imported Goods. The Articles are 1 to 24. Customs Authorities have committed to follow those rules. What if they do not? That is why you need a valuation expert

## **Communication With Janron Consult**

Cell phone/WhatsApp +254708751955

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LinkedIn: <https://www.linkedin.com/in/charlesmukangu/>



## **Link to Compilation of Some of the Work Done**

**in 2022**

[https://drive.google.com/file/d/1B7n9VFJsA0va-](https://drive.google.com/file/d/1B7n9VFJsA0va-iHRbY9iSS2xXZJAq9CP/view?usp=sharing)

[iHRbY9iSS2xXZJAq9CP/view?usp=sharing](https://drive.google.com/file/d/1B7n9VFJsA0va-iHRbY9iSS2xXZJAq9CP/view?usp=sharing)

## **14 YEARS CUSTOMS EXPERIENCE**

KENYA SCHOOL OF REVENUE ADMISTRATION	MOMBASA/NAIROBI	2003-2005
DHL/TRANS GLOBAL	JOMO KENYATTA INTERNATIONAL AIRPORT	2005-2007
DOCUMENT PROCESSING CENTER	TIMES TOWERS, NAROB	2007-2009
MOI INTERNATIONAL AIRPORT	MOMBASA	2009-2012
ONE STOP BORDER STOP	MALABA	2012-2016
DOCUMENT PROCESSING CENTER	TIMES TOWERS, NAROB	2016-2019

CUSTOMS TAX CONSULTANT	NAIROBI	Jan 2020-DATE
LECTURER CUSTOMS TAXATION KESRA	NAIROBI	May 2022 to Date
CUSTOMS TAX CONSULTANT FOR BASF EA LTD	NAIROBI	May 2022 to Date
CUSTOMS TAX CONSULTANT FOR Sharma Orthopaedic Africa Ltd	NAIROBI	Sep 2022 to Date

BUSINESS NO. **BN-6GCK2P3P**



**THE REGISTRATION OF BUSINESS NAMES ACT**  
(Cap, 499, Section 14)  
**CERTIFICATE OF REGISTRATION**

I hereby **CERTIFY** that, **MUTWIRI MUKANGU CHARLES** carrying on business under the business name of  
**JANRON CONSULT**

at **2ND 57 LUMUMBA BUILDING SECOND FLOOR , LUMUMBA DRIVE, NAIROBI KASARANI DISTRICT, ROYSAMBU. P.O BOX 9486, 00300 - RONALD NGALA ST.**, have/has been duly registered under Number **BN-6GCK2P3P** pursuant to and in accordance with the provisions of the Registration of Business Names Act and Rule there under.

Given under my hand at **NAIROBI** on **9-9-2020**

**Assistant Registrar**

This is a system generated certificate. To validate this document send the word **BRS to 21546**



Kenya Revenue Authority

**CERTIFICATE**

KRATI/GT/03/036

*This is to certify that:*

**Mukangu M. Charles**

*Attended and successfully completed a two year Graduate Trainee Course and passed the required examinations,*

*in*

**Customs and Tax Administration (Year 2003/2005)**

Dated this 28<sup>th</sup> Day of November, 2005

SDC/Human Resources  
Kenya Revenue Authority

Commissioner General  
Kenya Revenue Authority