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| Our Ref: CVL329  Your Ref:  HM Revenue & Customs  By email only to: [hmrccvlnotifications@hmrc.gov.uk](mailto:hmrccvlnotifications@hmrc.gov.uk) | Date  When telephoning please ask for:  Contact Name  Direct Line:  Direct Line |  |

Dear Sirs

**Company Name Limited (the Company)**

**PAYE Reference Number -** **PAYE Ref No**

**VAT Number -**

**CT Number -**

The directors of the Company, having regard to its financial position, have decided to take steps to place the Company into creditors’ voluntary liquidation.

Please note that insolvency practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

Please find enclosed:

* A copy of the letter and notices issued to creditors in this regard

*[Where a decision by virtual meeting on the nomination of the liquidator is being held, add the following]*

* A Proxy form which must be completed and returned to me as soon as possible and in any event, before the meeting to enable you or your representative to vote at the meeting of creditors
* A proof of debt form - in order to vote at the meeting you must supply written details of your debt by no later than 4pm on the business day before the meeting

*[If fee resolutions are being sought from creditors on appointment, include the following]*

* Details of this firm’s charge out rates *[if time cost resolution being sought]*
* Details of this firm’s expenses policy

A copy of ‘A Creditors’ Guide to Liquidators’ Fees’ is available on request or can be downloaded from [Enter location of guide eg, firm's website or ICAEW/IPA website, etc].

### *Further information*

Name can be contacted at the address above and will be pleased to help you with any queries you may have.

Yours faithfully

**Name**

Firm Name

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