## Letter from Scotland

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To tax it or spend it, that's the question.

It's the end of "austerity", at least for most of us. This week's Scottish Budget will mean more government spending and more tax for the upper classes. The SNP gained the support of the Greens to get the Budget through parliament and two Liberal Democrats, from Orkney and Shetland, defied their party line and supported the Budget because, cleverly, the finance secretary Derek Mackay promised them £10.5m in ferry subsidies. It's called "pork barrel politics."

The Greens won an extra £160m for local councils, allowing them to give their low-paid workers a 3 per cent pay rise. It will mean that income tax — now partially set by the Scottish government — will have to rise for the top earners. There's to be a new 19 per cent rate for the lowest paid, then a 21 per cent band, a 41 per cent band (starting at £43,430) and a top rate of 46 per cent. Mr Mackay proudly told parliament that 70 per cent of earners would be paying less tax while the overall tax take increases.

That left the Conservatives to conclude that the rich would be the victims of "a tax grab" and that Scotland would become the highest taxed part of the UK.

But it left Labour saying it didn't go far enough. And earlier in the week, they announced a plan for a 45 per cent tax rate for anyone earning over £60,000 a year and a 50 per cent rate for those earning more than £100,000. It would, they said, raise £1bn for hard pressed public services.

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A view of my Blue Moon

Labour were perhaps wishing for the Moon, inspired by

Wednesday night's "Super Blue Moon" which flooded my neck-ofthe woods in bright pale-yellow light and strange shadows.

No week would be complete without its Brexit row. It began with a leaked copy of a UK government study into the effects of leaving the EU on the British economy. It would cut national income by between two and eight per cent, depending on how hard the exit was. The leak was later made official and it was more or less in line with a similar study done by the Scottish government. Nicola Sturgeon said: "The case for a hard Brexit is now dead in the water."

Meanwhile the EU Withdrawal Bill looks to be already lying low in the water as it reaches the House of Lords. Our Lordships are worried it might lead to the breakup of the United Kingdom and are anxiously awaiting promised amendments from the government which will prevent a "power grab" by Westminster as powers return from Brussels to the UK.

Out in the countryside, winter's icy blasts have been continuing — particularly in the North West, but we've had the odd snow shower here in Edinburgh too. I was glad to be behind the glass in my living room for the annual RSPB garden bird count — three blackbirds, a blue-tit, a sparrow, a pigeon and my two usual magpies — not bad, compared with last year.

Apparently fewer and fewer of us are venturing out into our public parks and gardens to see the birds and the trees and the wild flowers. According to the latest report from Greenspace Scotland, only half of urban Scots visit their local greenspace every week, compared to two-thirds in 2009. It's put down to the poor state of our public parks because of the aforementioned "austerity." And did you know that for every city-dweller in Scotland, there is an area of public greenspace the size of a tennis court ?

Football fans in Aberdeen heard their own greenspace, the hallowed ground at Pittodrie, described as not fit for

purpose. Instead, city councillors backed a plan to build a new 20,000 seater stadium at Kingsford, seven miles away on the west side of the town. The decision is being challenged by local residents who don't want their own greenspace overlaid by the footballers' greenspace.

But this local difficulty is as nothing compared to the turmoil at the Scottish Football Association. The chief executive Stewart Regan has resigned after eight years in charge saying "there's a need for change". It will be a brave man — or woman ! — who follows him. The national football team currently has no manager — frankly, they're having difficulty finding one, after Scotland failed to qualify for the World Cup. Then there are questions over the future of Hampden, the national stadium. And there are wider questions over the state of Scottish football in this televisiondominated, commercial, high-transfer fee, age.

I wonder what Muriel Spark would make of the male footballing world. This year we are celebrating the centenary of the birth of, arguably, Scotland's best female novelist with a series of readings, television programmes, exhibitions etc. Were she still alive, I like to think she would write her next novel about a woman's football team. At least she could write about some success.