

## A stark warning for Scotland

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[BBC - Douglas Fraser's Ledger: An extremely bleak spending winter.](#)

*But there's another lesson for those hoping to design a change in [Scotland]'s tax powers: if the Isle of Man is any guide, don't assume the Treasury will help making the transition a smooth one.*

*That's particularly for those, like the Manx, who use corporation tax to give themselves competitive advantage - precisely the preference of quite a few people in the debate over Scottish constitutional powers.*

An excellent point, well made.