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Dear Friend,

Elections that can really make a difference don't come along very often. But this is one of them.

This May, you have an opportunity to shape the future of our country for the better. We've had 65 years of red team, blue team politics: the same parties taking turns and making the same mistakes, letting you down. They have taught people to expect little from politics, and get less.

It is time for something different. It is time for something better.

Doesn't it make you angry that after 65 years of red-blue government, a child's chances in life are still more determined by their parents' bank balance than by their own hopes and dreams? Doesn't it make you angry that the banks have been allowed to ride roughshod over our economy, and are still handing out bonuses by the bucketload? That politics is still the plaything of wealthy donors and corrupt MPs? That despite endless warm words from politicians, our climate is in danger? That the poorest are the ones who pay the biggest chunk of their income in tax?

Liberal Democrats believe that the way things are is not the way they have to be. We think that you should fight for what you believe in, and fight for change. So our message for you in this election is simple.

Don't settle for low politics and broken promises: be more demanding. Set your sights on the Britain – and the Scotland – you want for your children and your grandchildren, and use your vote to make it happen.

Only the Liberal Democrats have the big ideas for fundamental, structural changes in the way our country works to make it fair.

Only the Liberal Democrats will shake up the tax system to put £700 back in the pockets of tens of millions of low and middle income families, paid for by ensuring the wealthy pay their fair share.

Only the Liberal Democrats will break up the banks and start Britain building things again to create a sustainable economy.

Only the Liberal Democrats will give schools the investment they need to give every child, no matter their background, a fair start in life.

A strong vote for the Liberal Democrats means the end of red-blue, blue-red politics. It means the end of the stitch-up between the two old parties. It means the opening up of our rotten political system. It means the beginning of real change that works for you.

So don't hope for the best: vote for the best.
Choose the Liberal Democrats.

Best wishes,

Nick Clegg

Nick Clegg MP

Tavish Scott

Tavish Scott MSP



our first priorities: **4 steps to a fairer Britain**

fair taxes

that put money back in your pocket

- The first £10,000 you earn tax free: a tax cut of £700 for most people
- Half a million low earners and pensioners in Scotland freed from income tax completely
- Paid for in full by closing loopholes that unfairly benefit the wealthy and polluters

a fair chance

for every child

- Ensure children get the individual attention they need with more teachers and one-to-one tuition
- Made possible by investing extra money in schools, targeted to help struggling pupils
- Cut student debts and make a degree affordable for all

a fair future

creating jobs by making Britain greener

- Break up the banks and get them lending again to protect real businesses
- Honesty about the tough choices needed to cut the deficit
- Green growth and jobs that last by investing in infrastructure

a fair deal

by cleaning up politics

- Put trust back into politics by giving you the right to sack corrupt MPs
- Restore and protect hard-won British civil liberties with a Freedom Bill
- Overhaul Westminster completely: fair votes; an elected House of Lords; all politicians to pay full British taxes

introduction: our values

This election can be and must be a turning point for Britain. This must be a moment of great change, so that we emerge from the recession as a fairer, greener, stronger and more united society. To do that, we need to be clear and honest about the failures that caused these problems, and set a clear, hopeful course for a different, better future.

Britain is struggling to emerge from a long and difficult recession. Families are finding it hard to make ends meet. Millions are unemployed, and millions more have taken pay cuts or reduced hours to stay in their jobs. And there are deeper problems, too. Britain, for all its many strengths, is still too unequal and unfair, a country where the circumstances of your birth and the income of your parents still profoundly affect your chances in life. Our children's future is threatened by climate change, which we have done far too little to stop. And the political system is in crisis.

Britain needs a fresh start. We need hope for a different, better future.

That is what this manifesto is all about. We believe that the future must be built on a different foundation: fairness. We believe there are systemic failures that underlie every one of the major problems we face. And that gives us the chance to reshape our country, fundamentally, for the better.

Fairness is an essential British value. But it has been forgotten. Instead, greed and self-interest have held sway over the government and parts of the economy in recent decades. Concerned only for the moment, those at the top seem to have forgotten that growth must be shared and sustainable if it is to last.

Our core aim is to hard-wire fairness back into our national life. That way we can build a stronger society with growth that lasts, fairness and opportunity for all.

bringing back fairness

At the root of Britain's problems today is the failure to distribute power fairly between people. Political power has been hoarded by politicians and civil servants; economic power has been hoarded by big businesses. Both kinds of power have been stripped from ordinary citizens, leaving us with a fragile society marked by inequality, environmental degradation and boom-bust economics. If government merely tinkers at the edges – the Labour and Conservative approach – Britain's problems will not be solved. We can change this only with radical action.

The Liberal Democrat philosophy is built on a simple ambition: to distribute power fairly among people. From that goal of fairness spring the four priorities which form the backbone of this manifesto. Each will redistribute power of a different kind, be it economic, social, political or financial. **Each will change Britain for the better.**

Those four changes are spelt out in detail in this manifesto. They will make Britain the fair country people want it to be. They are:

- Fair taxes that put money back in your pocket
- A fair chance for every child
- A fair future, creating jobs by making Britain greener
- A fair deal by cleaning up politics

our tax plan

We propose the most radical tax reform in a generation, cutting taxes for millions paid for by closing loopholes at the top and increasing taxes on polluting aviation. No tax system should try to create total equality of income. But it can and should help redistribute wealth and power, to alleviate the worst excesses of inequality.

our schools plan

We want to give every child the fair start they deserve by providing cash to recruit more teachers, increase one-to-one tuition and improve discipline. This is the best way to ensure, over the long term, that every child has opportunities, no matter their background, their home town or their parents' bank balance.

our economic plan

Our vision is of a very different economy, balanced and sustainable both financially and environmentally. We will reduce the deficit, break up the banks, and ensure that Britain leads in developing the new green economy that the world needs.

our plan for cleaning up politics

The final change is the one that makes the others possible: political reform. The current system exists to block change. We will stamp out corruption and abuse by giving people power to sack corrupt MPs, end big money politics, and make sure those who seek to sit in Parliament pay full UK taxes. We will re-invigorate our democracy by dispersing power, breaking open Westminster and Whitehall and embracing fair votes for every level of election. It will mean more powers for the Scottish Parliament to equip it with the levers and the accountability to build a fairer society and a strong, sustainable economy in Scotland.

These four changes will transform Britain. They are our core priorities. The stronger we are as a party, the more power and influence we will have to make them happen, to change our country for the better. They are all essential to delivering real change in Britain.

change that works for you

This manifesto is not limited to these four structural changes. It is a programme for a Liberal Democrat Government at Westminster, setting out our approach to public services, to fiscal discipline and to Britain's place in the changing world. We explain where extra resources will be provided to the Scottish Parliament and how we want to see them used for the benefit of people in Scotland. Our full programme for the Scottish Parliament will, of course, be published at the time of the 2011 elections.

In formulating our policies we have been driven by our one abiding concern: fairness. We know these are difficult times. But we also know there is a way out, a way to build a fairer, greener and stronger future.

It will take courage and commitment to make Britain truly fair for our children, and for the future. It will take an extraordinary government, different from every one that has come before. That is what the Liberal Democrats offer, which no other party can at this election.

If you want real change, choose the Liberal Democrats.

a green future: protecting the planet

Liberal Democrats believe protecting the environment is one of the greatest challenges this generation faces. We must hand on to our children a planet worth living on. That requires action across government – this is everybody's responsibility, not just one climate change minister's. It is because we believe concern for the environment is important in every part of people's lives that we have identified policies in every chapter of this manifesto to protect the planet. These policies are highlighted with green tabs.