Taxation is crucial to the functioning of the modern state. Tax revenues pay for public services—roads, the courts, defence, welfare assistance, and in many countries much of health care and education too. More than one third of national income in the industrialized (OECD) countries is, on average, taken in taxation. Taxes affect individuals in many ways. Taxation: A Very Short Introduction explains the role that taxes play in a modern economy and describes some of the main taxes used by most developed and developing countries. It considers the key issues: the question of where the burden of taxation really lies, how taxation affects the economy, and the effects of tax evasion and tax avoidance.