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**LE FARDEAU FISCAL NON-MONETAIRE.
UNE ANALYSE EMPIRIQUE DU TEMPS PASSE AUX GUICHETS
DE DEUX ADMINISTRATIONS FISCALES LOCALES**

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Abstract. The time spent by entrepreneurs in order to comply with fiscal regulation represents an administrative cost, a fiscal burden. Its reduction is a political goal proclaimed publicly by many countries' authorities. Our empiric research conducted in two fiscal administrations from Cluj County (Romania) suggests that the compliance time spent at their counters is significant. The on-line filing alternative has only a limited success because of its explicit and implicit costs. The reduction of these costs is possible but it supposes the involvement of the Parliament and of the Ministry of Economy and Finances.

JEL classification: H11, H21, H83

Keywords: administrative costs, compliance costs, fiscal burden

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