

Legal liability of natural persons for the storage of firearms in the Police depository

Abstract

The author presents the issue of liability of persons depositing firearms and ammunition who came into possession of them after the death of the testator and his heirs in connection with the obligation of submitting after the deceased person weapons and ammunition to the deposit of the Police organizational unit and the calculation of fees for storing firearms by these entities under the Act of May 21st, 1999 about weapons and ammunition. The legal nature of the fees for the storage of firearms in deposit indicates that it is not an administrative penalty, as some believe, but is a non-tax budget charge to which the limitation of the provisions of section III of the Act of August 29th, 1997 Tax Code should apply, which is also confirmed by the jurisprudence of administrative courts in these cases. In addition, the circle of persons obligated to pay the fee should be limited only to depositors – holders of weapons or ammunition who after the death of the person, personally or through a representative, deposit it in a deposit for safekeeping, and not to other heirs who as co-owners may make a statement on how to administer the firearms and ammunition, however, they cannot be charged the fees due to the content of the provisions of art. 23 clause 1 point 3 of the cited act stating the necessity of taking possession of it after the deceased person before making the deposit. Therefore, the police authorities should each and every time examine the situation when individuals are obliged to pay the fees as well as take into account the 5-year limitation period for the amounts due.

Keywords: firearms, payment, deposit, storage, limitation

Introduction

The death of a firearm owner has a number of legal consequences for heirs related to the need to dispose of firearms in a manner consistent with the requirements

of the Act of May 21st, 1999¹ on weapons and ammunition, which, except in the cases specified in the Act, strictly prohibits the acquisition, possession and disposal of weapons and ammunition (Article 2) without the permission of the authority required by law. It is not uncommon for the deceased's heirs to determine what action should be taken to dispose of the testator's firearms, which as a movable item is part of the estate and may have commercial value depending on the technical condition. After the death of the testator the fundamental problem arises as to the further storage of the firearm as a result of its depositing in the Police weapons warehouse in the event of the inability to sell it to a third party who may purchase the weapon on the basis of the weapon permit issued for the purposes indicated in Article 2 points 1-8 *cit.* Act. In the case of a multitude of heirs we often deal with joint ownership of firearms in fractional parts (Article 196 of the Civil Code), which usually in the case of property disputes in inheritance matters complicates the legal situation related to the submission by the authorized persons of an appropriate declaration of will on how to dispose of the weapon (disposal, destruction, transfer to the Treasury). In extreme cases the lack of cooperation in managing the common property of co-owners leads to inability to manage of the common thing, the increasing costs of storing firearms and ammunition in deposit and the necessary interference of a court, which will decide with regard to the purpose of the intended operation and the interests of all co-owners (art. 199 of the Civil Code), or interference related to the liquidation of unsuccessful deposits at the request of the authority. The depositing of firearms by the disposer in the appropriate organizational unit of the Police results in the establishment of a relationship for storing movable items in the form of firearms in the Police weapons warehouse (Articles 835-845 of the Civil Code), in which case the freedom of the parties to regulate the civil law relationship is excluded and the rights and obligations of the parties are governed by law and not by contract. The costs of this storage include a fee calculated on the basis of 23 sec. 1 point 3 of the Act of 1999 on weapons and ammunition, which as a non-tax budget payment is subject to payment to the custodian /authority. However, for a certain period there was a dispute in the case-law and literature, whether this fee is time-barred due to the lack of a provision regulating directly the issue of limitation of these receivables in the aforementioned Act of May 21st, 1999 about weapons and ammunition. It is therefore worth taking a closer look at the issue of legal liability of natural persons for the storage of firearms in deposit due to the depositor's possession of firearms after the deceased person.

¹ Journal of Laws 2019.284, i.e. of 14/02/2019.

1. The obligation to pay for the storage of firearms in deposit

The Act of January 31st, 1961 on ammunition and explosives (Journal of Laws No. 6, item 43) did not provide for any fees for storing weapons in a deposit. On March 21st, 2000 a new Act of May 21st, 1999 on weapons and ammunition entered into force (Journal of Laws of 2012, item 576, hereinafter referred to as u.b.a.), which repealed the previous Act and imposed the obligation to pay a fee for depositing weapons including persons who possess weapons after the deceased person. Currently these issues are regulated by the norm of art. 23 of the Act of 1999 on weapons and ammunition.

In accordance with paragraph 1 of Art. 23 of the Act cited, costs related to depositing arms and ammunition are borne by:

1. Police or Military Police – in the case of taking it over to the deposit, in the mode specified in art. 19 paragraph 1, 1a and para. 3 or art. 36 paragraph 3 u.b.a., and transfer to deposit by a finder;
2. a person who has lost the right to possess it, depositing it in accordance with the procedure specified in art. 22 paragraph 3 u.b.a.;
3. a depositor who has acquired it after the deceased person;
4. a person depositing it in accordance with the procedure referred to in Art. 41 section 2, art. 42 section 5, art. 43 paragraph 5 and in art. 54 u.b.a.

Pursuant to the aforementioned legal regulation, the costs associated with depositing arms and ammunition are borne by the depositor who came into possession of it after the deceased person. A teleological interpretation of art. 23 clause 1 point 3 of the Act of 1999 on weapons and ammunition points that the costs of storing weapons in a deposit should be borne by a person who in fact is submitting a weapon for deposit and is aware of the legal consequences that may be associated with this activity, including the obligation to pay fees for storing weapons². The legislator deliberately did not include the heirs of the deceased to the group of persons obliged to bear these costs. An heir who has become the owner of a weapon deposited by the testator for deposit may not know for a long time that he was appointed to the estate, or that the testator had a weapon and that it is in the depository of the Police or other competent authority³. Therefore, he cannot collect or sell the weapon or dispose of it in the manner referred to in art. 23 clause 2 points 1-3 of u.b.a. to avoid accumulation of further storage costs. Charging such a person with the resulting costs of storing weapons (not constituting inheritance

² Compare judgment of the Provincial Administrative Court in Szczecin of 03/07/2019, IISA / Sz 460/19, CBOSA publishing house.

³ Compare judgment of the Provincial Administrative Court in Szczecin of 03/07/2019, IISA / Sz 369/19, CBOSA publishing house.

debts) is therefore unjustified and has no legal basis in the current Act on arms and ammunition. It is worth mentioning that this view has already been confirmed in case-law. The Supreme Administrative Court shares the view that a "depositing person" is a person who came into possession of a weapon and ammunition and thus above all, actually wielded it as the owner and carried out the actual deposit of weapons and ammunition⁴. The costs of storing weapons in deposit, but arising after the death of the current owner of the weapon simply by the fact that they arise after the inheritance may not constitute as inheritance debts. The provision of art. 23 clause 1 point 3 of u.b.a. cannot apply and constitute a legal basis for imposing the obligation to bear the cost of storing a weapon on a person who as a result of inheritance has become the owner of a weapon that is already in deposit and has never acquired the weapon and has not actually deposited it at the seat of the competent authority⁵.

It should be remembered that in the case of the obligation arising from art. 23 clause 1 point 3 of the Act of 1999 on weapons and ammunition and the occurrence of the circumstances specified in art. 23 clause 2 point 3 of u.b.a. summoning the entity which is required by law to pay the cost of the deposit is an act that can be appealed to the administrative court⁶. A party dissatisfied with both the fact of its obligation to pay by the authority and the amount of the fee imposed may effectively challenge these acts of the authority in the complaint itself to the administrative court – which if the applicant's arguments are confirmed, declares the ineffectiveness of the authority's actions related to the request for payment. In the event of a complaint the court may also (at the complainant's request) suspend payment of storage for firearms and ammunition in deposit until the complaint is resolved⁷.

2. Calculation and enforcement of the fee for the storage of firearms in deposit

In relation to persons referred to in art. 23 clause 1 point 3 of u.b.a., in the event of circumstances referred to in art. 23 clause 2 u.b.a. an administrative body pursuant to para. 3 art. 23 of the Act is entitled to take actions related to the calculation and

⁴ See the judgment of the Supreme Administrative Court of 18/03/2011, II OSK 524/10, lex No. 1080337.

⁵ Compare, judgment of the Supreme Administrative Court of 25/04/2013, II OSK 2620/11, lex no.1337404.

⁶ Art. 3 § 2 point 4 of the Act of 30/08/2002. Law on proceedings before administrative courts (i.e. of 7/06/2018, Journal of Laws of 2018, item 1302).

⁷ Art. 61 of the Act of 30/08/2002. Law on proceedings before administrative courts (i.e. of 7/06/2018, Journal of Laws of 2018, item 1302).

collection of fees related to the deposit of weapons. The fact that the authority has such an obligation is determined by the use in paragraph 3 art. 23 return "fees are charged". Fees related to depositing weapons and ammunition are collected one year after they were deposited. The authority, after determining who is obligated to pay a fee for the storage of firearms and verifying whether that person is obligated to pay the fee as a holder also first checks whether there are reasons to make a decision related to the disposition regarding the stored firearms and therefore whether the person agreed to the destruction of firearms with a record in a protocol of weapons and ammunition (Article 23 (2) point 1 of the uba) or submitted a written request once storage began for the destruction of weapons and ammunition (Article 23 (2) point 2 of the uba) or submitted a written declaration of intent on the transfer of ownership of arms and ammunition to the Treasury (Article 23 (1) (3a)). Detailed rules for depositing and destroying weapons and ammunition in the depository of the Police, military police or customs authority as well as the payment rate for safe-keeping are set out in the ordinance of the Ministry of Interior and Administration of June 9th, 2004⁸. The acceptance of firearms and ammunition into the depository by the Police organizational unit is properly documented. A report should be made of this activity, to which opinions regarding the technical condition of the weapon prepared by a gunsmith specialist are attached. One copy of the report is given to the person depositing the weapon for deposit and the other to the depositing unit. Weapons and ammunition accepted for deposit are stored in appropriate rooms, most often in an armament warehouse adapted for this purpose. The depositing unit is obliged to carry out maintenance of the weapon and store it in such a way that it does not deteriorate. Once every two years the technical condition of the weapon is assessed by a commission appointed on the basis of an ordinance by the head of the depositing unit (Regional Police Commander). The commission includes a specialist in gunsmithing. The owner of the weapon is informed about the intention to assess the technical condition of the weapon at least 14 days before the date of the assessment. The owner of the weapon has certain rights such as: personal participation in the act, appointing representative "gunsmith" of his choice or submission of an application for other purpose than destruction of the weapon. The participation of the owner of the weapon in activities related to the assessment of the technical condition of the weapon is optional. The commission prepares a report on the assessment of its technical condition. The document should include

⁸ Regulation of the Ministry of Interior and Administration of 9/06/2004. on the detailed rules for depositing and destroying weapons and ammunition in the Police, Military Police or customs authority deposit and the rates of payment for storage in the deposit (Journal of Laws of 2004, No. 152, item 1609).

information whether the weapon qualifies for handing over for destruction or handing over to the owner for repair or handing over to the owner for collectors' purposes. The prepared report is the basis for issuing a decision on further use of the weapon. A person who has deposited a weapon during the deposit period has the full right to access it also with interested parties for the purpose of presentation and assessment of the technical condition prior to the possible purchase of a weapon. Each access to a weapon should be recorded in the book of weapons and ammunition records kept for this purpose, a specimen of which is set out in the annex to the regulation. In the event of the transfer of ownership of weapons and ammunition to the Treasury weapons may be transferred free of charge to interested museums that carry a collection under the Act of November 21st, 1996 about museums⁹. Pursuant to § 11 para. 1 of the Regulation of the Ministry of the Interior and Administration of June 9th, 2004 for storing weapons and ammunition in the deposit a fee is charged for each day of storage in the equivalent of 1% of the fee for issuing a weapon permit to a natural person¹⁰. The fee is charged for each weapon or weapon together with the ammunition accepted for deposit under the protocol and should be paid at the latest on the day of receiving the weapon and ammunition from the deposit. It should be emphasized that for the depositing unit the calculation of the fee for the storage of firearms is a purely technical (accounting) activity and comes down to determining the number of days for which the weapon was stored in the deposit and multiplying it by the daily rate of the fee. The fee thus calculated in the event of non-payment by the debtor is subject to investigation by the financial unit of the authority under the Act of June 17th, 1966 on enforcement proceedings in administration¹¹. According to art. 2 § 1 point 1a of this Act, non-tax budgetary receivables are subject to administrative enforcement, to which the provisions of the Act of August 27th, 2009 on public finance shall apply¹².

Here is an example from the court's judicial practice. In one of the cases still pending before the Provincial Administrative Court in Szczecin as a result of a complaint of a person depositing a weapon for deposit against an act related to the calculation of a fee and a request for payment, the deposit of a firearm took place on 24.10.2008 by the arms administrator – one of the two heirs. Initially, the holder's declaration on transfer the weapon for deposit contained a statement on the destruction of the weapon, but it was later modified to keep the weapon in the

⁹ Act of November 21, 1996 on museums (Journal of Laws 2019 No. 917, i.e. of 16/05/2019).

¹⁰ Now 2,42 zł.

¹¹ Act of 17/06/1966 on enforcement proceedings in administration (Journal of Laws 2019.1438, i.e. of 01/08/2019).

¹² The Act of 27/08/2009 on public finance (Journal of Laws 2019.869, i.e. of 10/05/2019).

deposit. Until the liquidation of the unsuccessful deposit by the common court in August 2017, the depositor did not make a declaration of will and how to dispose of the weapon. In this case, the authority should charge a fee for storing weapons in the Police depository from 25.10.2009 due to the wording of art. 23 clause 3 u.b.a. until the expiry of the 5-year limitation period for the claim, i.e. 25.10.2014. However, the payment due for the year 2010 expired on 31.12.2014 at the end of the tax year and therefore the authority should not take any action against the party / debtor after the limitation period. In the case, since the 5-year period from coming into force of the Act (01.01.2010) on public finances expired on December 31st, 2014, the party's liability for 2010 should have been considered expired starting January 1st, 2015. Similarly, the limitation period expired for the claim arising in 2011 at the end of 2016; for 2012 at the end of 2017; for 2013 at the end of 2018. In turn, the calculated and unpaid charge for 2014 expires at the end of 2019. Meanwhile, as shown by the method of calculating the fee by the depositing authority, when calculating the amount of PLN 7,981.16, the authority did so for the period from October 24th, 2008 until November 3rd, 2017, i.e. on the initial date from the time of deposit until the date on which the decision on the liquidation of the unsuccessful deposit on 28.08.2017 issued by the court in Szczecin case I Ns 1039/16, i.e. for a period of 9 years over the limitation period. The thesis that the fee could be charged only when the decision on the liquidation of the unsuccessful deposit becomes valid in the absence of the depositor's declaration of intent on the purpose of the weapon is not supported by applicable law¹³. The calculation of the fee classified as non-tax budget receivables in the deadline cannot be related to the date of liquidation of the unsuccessful deposit by a common court pursuant to the provisions of the Act of October 18th, 2006 on the liquidation of unsuccessful deposits¹⁴, otherwise there would be cases of unlawful extension of the limitation period of more than 5 years and the authority seeking an expired obligation, which violates the provisions of the Tax Code and the Polish Constitution. Paragraphs 11 and 12 of the Regulation of the Ministry of Interior and Administration of June 9th, 2004 directly regulate that the fee for storing weapons and ammunition in the deposit is charged for each day of storage and is paid to the cash register or to the bank account of the depositing unit, at the latest on the day of collecting the weapon and ammunition from the deposit. Therefore, it does not follow from these provisions that the body

¹³ Judgment of the Provincial Administrative Court in Warsaw of 30/05/2016, file ref. V SA / Wa 3123/15, judgment of the Provincial Administrative Court in Olsztyn of 13/12/2018, file ref. I SA / OI 332/18, CBOSA publication .

¹⁴ Act of 18/10/2006 on liquidation of unsecured deposits (Journal of Laws 2006.208.1537 of 21/11/2006).

storing weapons in deposit has the right to calculate and collect the fee on the day of collecting the weapon from the deposit or making a statement on the transfer of its ownership to the State Treasury or the court issuing a final decision stating the liquidation of the uncollected deposit. The day of receiving the weapon from the deposit was indicated in the ordinance as the latest date for payment. Since the fee is collected for each day of storing a weapon in a deposit, the payment terms should also be accepted as daily. After each day of storing a weapon in deposit the authority has undoubtedly the basis for demanding reimbursement of the cost for such service from the individual indicated in art. 23 clause 1 point 1 – 4 of the Act on arms and ammunition, which does not happen in practice due to technical and economic difficulties. In addition, issuing an enforceable title after each day of storing weapons in a deposit would not be rational for obvious reasons; nevertheless bearing in mind the provisions of Art. 70 § 1 of the Tax Code, limitation period for obligations, Police authorities should issue enforcement titles within such periods and for such time frame to prevent limitation of the fee in question within 5 years of accepting weapons and ammunition for deposit or charging a fee one year from that initial date.

3. Limitation of the obligation to pay for the storage of firearms in deposit

In relation to the issues raised earlier and related to the limitation of fees for the storage of firearms in the jurisprudence of administrative courts until recently the view was accepted uncritically that amounts due from fines do not constitute non-tax state budget receivables to which the Tax Code does not apply, and thus they do not expire¹⁵. This erroneous view was based on the argument related to the lack of a provision directly regulating the issue of limitation periods for receivables in the Act of May 21st, 1999 on weapons and ammunition, as well as the presented line of decisions of administrative courts in cases regarding the limitation of financial penalties imposed for violating legal obligations¹⁶. An unpaid financial penalty does not become a tax liability (tax arrears), subject to limitation under the provisions of the Tax Code. It is worth noting that financial penalties imposed on the basis

¹⁵ Judgment of the Provincial Administrative Court in Poznań of 04/04/2018, file ref. no. IV SA / Po 62/18, published by CBOSAPor., judgment of the Provincial Administrative Court in Poznań of 22/02/2012. reference number IIISA / Po 975/11, judgment of the Provincial Administrative Court in Warsaw of 8/06/2010. reference number VI SA / Wa 356/10, judgment of the Provincial Administrative Court in Wrocław of 11/03/2010. reference number no. IIISA / Wr 858/09.

¹⁶ Legal opinion of 03/04/2017. ZP KWP in Poznań, Pr-ISS-026/9/17.

of administrative provisions are also not non-tax budgetary receivables within the meaning of Art. 2 § 2 and art. 3 point 8 of the Tax Ordinance, since they are an income of the state budget but they are not, however, receivables arising from public law relationships ordering certain entities to provide cash benefits to the State. These penalties are a consequence of finding by the authority an administrative tort, constituting an instrument of administrative law, but of a specific repressive nature. They are a kind of sanction for non-compliance with public law. Therefore, public revenues arising from typical civil law relations as well as budget revenues resulting from all types of penalties, fines or tickets are excluded from the notion of public law liabilities¹⁷. The problem is that the fee charged for storing firearms in a deposit does not constitute an administrative penalty for the weapon keeper and is not of a repressive nature. The fee provides for the obligation to pay flat-rate costs for storing weapons and ammunition in the deposit, which materializes at the time of transferring the weapon to the deposit or after the period specified in paragraph 3 art. 23 u.b.a. and is essentially a non-tax budgetary duty. It is worth noting that on January 1st, 2010, the Act of August 27th, 2009 on public finance was entered into force. Art. 60 points 7 of this Act shows that public funds constituting non-tax budget receivables of a public law nature are, in particular, the following revenues of the state budget or the budget of a local government unit – point 7 – revenues collected by state and local government budget entities on the basis of separate acts. At the same time art. 67 of this Act shows that for matters regarding receivables referred to in art. 60, the provisions of section III of the Act of August 29th, 1997, Tax Code applies. The provisions of section III of the Tax Ordinance Act apply to obligations, including limitation. When calculating the cost of storing weapons, the authority should always take into account the limitation period for these claims. In practice, the allegation of limitation of receivables in complaints in the course of administrative court proceedings is taken into account by the administrative courts of ex officio (art. 134 Law on proceedings before administrative courts) and always in the event of equity results in the annulment of the contested material and technical act and the need for the authority to examine the issue of limitation of receivables or in the event of referral to enforcement proceedings by making the debtor's charge provided for in art. 33 § 1 item 1 of the Act on enforcement proceedings in administration. In accordance with art. 70 § 1 of the Act of August 29th, 1997 Tax Code (hereinafter referred to as p.), the tax liability expires after 5 years from the end of the calendar year in which the tax payment deadline was due. The limitation

¹⁷ See, B. Adamiak et al., *Tax Code. Commentary*, Wrocław 2004, pp. 41-43; C. Kosikowski et al., *Tax Ordinance. Commentary*, ABC Publishing House 2003, comments on art. 2 and 3.

period expires by virtue of law and is not dependent on the activities of the tax administration. The expiry of the limitation period has a number of effects in both substantive and procedural law. The substantive effect of the limitation period for a tax liability is its expiry (Article 59 § 1 item 9 of the Civil Code). This bond of commitment ceases to exist. The consequence of this is that both the taxpayer and, above all, the tax authority cannot interfere in the content of such a tax liability as a non-existent liability. The procedural effect of the expiry of the limitation period for a tax liability during the pending proceedings will be the need to discontinue the proceedings in the case. The limitation period specified in art. 70 § 1 of the Civil Code, is the cut-off date up to which the tax authority can conduct tax proceedings regarding the determination of a tax liability, regardless of whether the tax has been paid or not. According to art. 70 § 4 of that Act, the limitation period is interrupted as a result of the enforcement measure of which the taxpayer has been notified. After the interruption of the limitation period, it runs again from the day following the day on which the enforcement measure was applied¹⁸.

Summary

From the literal interpretation of art. 23 clause 1 point 3 of the u.b.a it is clear that the obligation to pay the costs specified in it is imposed on persons who actually came into inheritance of the deceased person with firearms and ammunition and who actually deposited them in the seat of the depositing unit, and does not burden the other heirs who may be co-owners of the weapon and ammunition after the deceased testator and can exercise their property right even by way of a joint decision on the sale of weapons and ammunition to the authorized person or its destruction. It should be emphasized that, contrary to appearances, the purpose of the norm in art. 23 of the Act on it is not detached from the right to property, especially if, for example, a written declaration of intent on the destruction of a weapon or the transfer of its ownership to the Treasury can only be made by the owner or co-owners, who are the heirs after the death of the testator. It should be considered a completely unjustified practice of the authorities to charge those heirs who never came into possession of a weapon belonging to the testator and did not transfer it personally or on the basis of a power of attorney to the deposit, but also for a long time did not even know that they were called to inherit and that

¹⁸ Judgment of the Provincial Administrative Court in Poznań of 04/04/2018, file ref. no. IV SA / Po 62/18, published by CBOSA.

became the owners of weapons remaining in the police deposit. With respect to legal issues related to the limitation period of the fee referred to in paragraph 3 art. 23 u.b.a. it should be remembered that it is in fact a non-tax budget receivable and we apply the provisions of the Act of August 29th, 1997 to the statute of limitations. The tax liability expires after 5 years from the end of the calendar year in which the tax payment deadline was due. Considering the above, the police authorities are always required to thoroughly consider and assess the impact of the 5-year limitation period on this obligation, so that collection of this fee occurs before the end of the limitation period.

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Odpowiedzialność prawna osób fizycznych za przechowywanie broni palnej w depozycie policji

Streszczenie

Autor przedstawia kwestię odpowiedzialności osób składających broń palną i amunicję, które weszły w ich posiadanie po śmierci spadkodawcy i jego spadkobierców w związku z obowiązkiem przekazania po zmarłej broni i amunicji do depozytu jednostki organizacyjnej Policji oraz obliczanie opłat za przechowywanie broni palnej przez te podmioty

na podstawie ustawy z 21 maja 1999 r. o broni i amunicji. Charakter prawny opłat za przechowywanie broni palnej w depozycie wskazuje, że nie jest to kara administracyjna, jak niektórzy sądzą, ale niepodatkowa opłata budżetowa, do której ograniczenie przepisów sekcji III ustawy z dnia 29 sierpnia, 1997 Kodeks podatkowy powinien mieć zastosowanie, co potwierdza również orzecznictwo sądów administracyjnych w tych sprawach. Ponadto krąg osób zobowiązanych do uiszczenia opłaty powinien być ograniczony wyłącznie do deponentów – posiadaczy broni lub amunicji, którzy po śmierci osoby, osobiście lub przez przedstawiciela, deponują ją w depozycie na przechowanie, a nie do innych osób spadkobiercy, którzy jako współwłaściciele mogą złożyć oświadczenie o sposobie podawania broni palnej i amunicji, nie mogą oni jednak być obciążani opłatami z uwagi na treść przepisów art. 23 ust. 1 pkt 3 cytowanego aktu stwierdzający konieczność przejęcia go po zmarłej osobie przed złożeniem depozytu. Dlatego organy policji powinny każdorazowo badać sytuację, w której osoby są zobowiązane do uiszczenia opłat, a także wziąć pod uwagę 5-letni okres przedawnienia należnych kwot.

Słowa kluczowe: broń palna, zapłata, depozyt, przechowywanie, ograniczenie