



SAFETY DATA SHEET

This safety data sheet was created pursuant to the requirements of:
Regulation (EC) No. 1907/2006 and Regulation (EC) No. 1272/2008

Revision date 21-Mar-2024

Revision Number 1

SECTION 1: Identification of the substance/mixture and of the company/undertaking

1.1. Product identifier

Product Code(s) DRE-C12113900
Product Name Dehydroabietic acid
Form Not applicable

NOTE [8] - No registration number is given for this substance because it is under the threshold in REACH Article 6(1) and not subject to the registration requirements according to REACH Title II

EC No (EU Index No) 217-102-8
CAS No. 1740-19-8
Pure substance/mixture Substance
Formula $C_{20}H_{28}O_2$
Molecular weight 300.44

1.2. Relevant identified uses of the substance or mixture and uses advised against

Recommended use Laboratory use
Uses advised against No information available

1.3. Details of the supplier of the safety data sheet

Supplier

LGC Limited
Queens Road
Teddington
Middlesex TW11 0LY
UNITED KINGDOM
:+44 (0) 20 8943 7000
Fax :+44 (0) 20 8943 2767
eMail : gb@lgcstandards.com

Web : www.lgcstandards.com

For further information, please contact

E-mail address sds-request@lgcgroup.com



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1.4. Emergency telephone number

Emergency Telephone

For Hazardous Materials or Dangerous Goods Incident
Spill, Leak, Fire Exposure, or Accident
Call CHEMTREC:
USA & Canada 1-800-424-9300
Rest of the world +1 703-741-5970

Emergency Telephone - §45 - (EC)1272/2008	
Europe	112
Austria	No information available
Bulgaria	
Croatia	
Cyprus	
Czech Republic	
Denmark	
France	
Hungary	
Ireland	
Italy	
Lithuania	
Luxembourg	
Netherlands	
Norway	
Portugal	
Romania	
Slovakia	
Slovenia	
Spain	
Sweden	
Switzerland	

SECTION 2: Hazards identification

2.1. Classification of the substance or mixture

Classification according to
Regulation (EC) No. 1272/2008 [CLP]

Acute toxicity - Oral	Category 4 - (H302)
Skin corrosion/irritation	Category 2 - (H315)
Serious eye damage/eye irritation	Category 2 - (H319)
Skin sensitisation	Category 1 - (H317)
Specific target organ toxicity — single exposure	Category 3 - (H335)



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Chronic aquatic toxicity	Category 2 - (H411)
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2.2. Label elements

217-102-8



Signal word
Warning

Hazard statements

H302 - Harmful if swallowed
H315 - Causes skin irritation
H317 - May cause an allergic skin reaction
H319 - Causes serious eye irritation
H335 - May cause respiratory irritation
H411 - Toxic to aquatic life with long lasting effects

Precautionary Statements - EU (§28, 1272/2008)

P261 - Avoid breathing dust/fume/gas/mist/vapours/spray
P264 - Wash face, hands and any exposed skin thoroughly after handling
P273 - Avoid release to the environment
P280 - Wear protective gloves and eye/face protection
P391 - Collect spillage

2.3. Other hazards

Toxic to aquatic life.

This substance does not meet the PBT/vPvB criteria of REACH, annex XIII.

This product does not contain any known or suspected endocrine disruptors.

SECTION 3: Composition/information on ingredients

3.1 Substances

Chemical name	Weight-%	REACH registration	EC No (EU	Classification according	Specific	M-Factor	M-Factor
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		number	Index No)	to Regulation (EC) No. 1272/2008 [CLP]	concentration limit (SCL)		(long-term)
Dehydroabiatic acid 1740-19-8	100	-	217-102-8	Acute Tox. 4 (H302) Skin Irrit. 2 (H315) Skin Sens. 1 (H317) Eye Irrit. 2 (H319) STOT SE 3 (H335) Aquatic Chronic 2 (H411)			

Full text of H- and EUH-phrases: see section 16

Acute Toxicity Estimate

If LD50/LC50 data is not available or does not correspond to the classification category, then the appropriate conversion value from CLP Annex I, Table 3.1.2, is used to calculate the acute toxicity estimate (ATEmix) for classifying a mixture based on its components

Chemical name	Oral LD50 mg/kg	Dermal LD50 mg/kg	Inhalation LC50 - 4 hour - dust/mist - mg/L	Inhalation LC50 - 4 hour - vapour - mg/L	Inhalation LC50 - 4 hour - gas - ppm
Dehydroabiatic acid 1740-19-8	1710	No data available	No data available	No data available	No data available

This product does not contain candidate substances of very high concern at a concentration $\geq 0.1\%$ (Regulation (EC) No. 1907/2006 (REACH), Article 59)

SECTION 4: First aid measures

4.1. Description of first aid measures

General advice	Show this safety data sheet to the doctor in attendance.
Inhalation	Remove to fresh air. IF exposed or concerned: Get medical advice/attention. Get medical attention immediately if symptoms occur.
Eye contact	Rinse immediately with plenty of water, also under the eyelids, for at least 15 minutes. Remove contact lenses, if present and easy to do. Continue rinsing. Keep eye wide open while rinsing. Do not rub affected area. Get medical attention if irritation develops and persists.
Skin contact	May cause an allergic skin reaction. In the case of skin irritation or allergic reactions see a doctor. Wash off immediately with soap and plenty of water for at least 15 minutes.



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Ingestion Do NOT induce vomiting. Rinse mouth. Never give anything by mouth to an unconscious person. Call a doctor.

Self-protection of the first aider Avoid contact with skin, eyes or clothing. Wear personal protective clothing (see section 8).

4.2. Most important symptoms and effects, both acute and delayed

Symptoms Itching. Rashes. Hives. May cause redness and tearing of the eyes. Burning sensation.

4.3. Indication of any immediate medical attention and special treatment needed

Note to doctors May cause sensitisation in susceptible persons. Treat symptomatically.

SECTION 5: Firefighting measures

5.1. Extinguishing media

Suitable Extinguishing Media Use extinguishing measures that are appropriate to local circumstances and the surrounding environment.

Large Fire CAUTION: Use of water spray when fighting fire may be inefficient.

Unsuitable extinguishing media Do not scatter spilled material with high pressure water streams.

5.2. Special hazards arising from the substance or mixture

Specific hazards arising from the chemical Product is or contains a sensitiser. May cause sensitisation by skin contact.

5.3. Advice for firefighters

Special protective equipment and precautions for fire-fighters Firefighters should wear self-contained breathing apparatus and full firefighting turnout gear. Use personal protection equipment.

SECTION 6: Accidental release measures

6.1. Personal precautions, protective equipment and emergency procedures

Personal precautions Avoid contact with skin, eyes or clothing. Ensure adequate ventilation. Use personal protective equipment as required. Evacuate personnel to safe areas. Keep people away from and upwind of spill/leak.

Other information Refer to protective measures listed in Sections 7 and 8.

For emergency responders Use personal protection recommended in Section 8.



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6.2. Environmental precautions

Environmental precautions Prevent further leakage or spillage if safe to do so.

6.3. Methods and material for containment and cleaning up

Methods for containment Prevent further leakage or spillage if safe to do so.

Methods for cleaning up Take up mechanically, placing in appropriate containers for disposal.

Prevention of secondary hazards Clean contaminated objects and areas thoroughly observing environmental regulations.

6.4. Reference to other sections

Reference to other sections See section 8 for more information. See section 13 for more information.

SECTION 7: Handling and storage

7.1. Precautions for safe handling

Advice on safe handling Handle in accordance with good industrial hygiene and safety practice. Avoid contact with skin, eyes or clothing. Ensure adequate ventilation. In case of insufficient ventilation, wear suitable respiratory equipment. Do not eat, drink or smoke when using this product. Take off contaminated clothing and wash it before reuse. Avoid breathing vapours or mists.

General hygiene considerations Avoid contact with skin, eyes or clothing. Do not eat, drink or smoke when using this product. Wash hands before breaks and after work. Wear suitable gloves and eye/face protection.

7.2. Conditions for safe storage, including any incompatibilities

Storage Conditions Please refer to the manufacturer's certificate for specific storage and transport temperature conditions. Store only in the original receptacle unless other advice is given on the CoA. Keep containers tightly closed in a dry, cool and well-ventilated place. Keep out of the reach of children.

7.3. Specific end use(s)

Risk Management Methods (RMM) The information required is contained in this Safety Data Sheet.

SECTION 8: Exposure controls/personal protection



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8.1. Control parameters

Exposure Limits

Chemical name	France	Germany TRGS	Germany DFG	Greece	Hungary
Dehydroabietic acid 1740-19-8	TWA: 0.1 mg/m ³	-	-	-	-
Chemical name	Ireland	Italy MDLPS	Italy AIDII	Latvia	Lithuania
Dehydroabietic acid 1740-19-8	TWA: 0.05 mg/m ³ STEL: 0.15 mg/m ³ Sensitizer	-	-	-	-
Chemical name	Portugal	Romania	Slovakia	Slovenia	Spain
Dehydroabietic acid 1740-19-8	Sensitizer	-	-	-	-
Chemical name	Sweden	Switzerland	United Kingdom		
Dehydroabietic acid 1740-19-8	-	-	TWA: 0.05 mg/m ³ STEL: 0.15 mg/m ³ Sen+		

Biological occupational exposure limits

This product, as supplied, does not contain any hazardous materials with biological limits established by the region specific regulatory bodies

Derived No Effect Level (DNEL) No information available.
Predicted No Effect Concentration (PNEC) No information available.

8.2. Exposure controls

Personal protective equipment

Eye/face protection Avoid contact with eyes. Wear safety glasses with side shields (or goggles). If splashes are likely to occur, wear safety glasses with side-shields.

Hand protection Wear suitable gloves. Impervious gloves. The protective gloves to be used must comply with the specifications of EC Directive 89/686/EEC and the related standard EN374. Wear protective nitrile rubber gloves.

Skin and body protection Wear suitable protective clothing. Long sleeved clothing.

Respiratory protection No protective equipment is needed under normal use conditions. If exposure limits are



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exceeded or irritation is experienced, ventilation and evacuation may be required.

General hygiene considerations Avoid contact with skin, eyes or clothing. Do not eat, drink or smoke when using this product. Wash hands before breaks and after work. Wear suitable gloves and eye/face protection.

Environmental exposure controls Do not allow into any sewer, on the ground or into any body of water.

SECTION 9: Physical and chemical properties

9.1. Information on basic physical and chemical properties

Physical state	Solid
Appearance	Solid
Colour	off-white
Odour	No information available.
Odour threshold	No information available

Property	Values	Remarks • Method
Melting point / freezing point	168 - 170 °C	None known
Initial boiling point and boiling range	No data available	None known
Flammability	No data available	None known
Flammability Limit in Air		None known
Upper flammability or explosive limits	No data available	
Lower flammability or explosive limits	No data available	
Flash point	No data available	None known
Autoignition temperature	No data available	None known
Decomposition temperature		None known
pH	No data available	None known
pH (as aqueous solution)	No data available	No information available
Kinematic viscosity	No data available	None known
Dynamic viscosity	No data available	None known
Water solubility	No data available	None known
Solubility(ies)	Methanol	
Partition coefficient	No data available	None known
Vapour pressure	No data available	None known
Relative density	No data available	None known
Bulk density	No data available	
Liquid Density	No data available	
Relative vapour density	No data available	None known
Particle characteristics		
Particle Size	No information available	
Particle Size Distribution	No information available	



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9.2. Other information

Molecular weight 300.44
Molecular formula $C_{20}H_{28}O_2$

9.2.1. Information with regards to physical hazard classes
Not applicable

9.2.2. Other safety characteristics
No information available

SECTION 10: Stability and reactivity

10.1. Reactivity

Reactivity No information available.

10.2. Chemical stability

Stability Stable under normal conditions.

Explosion data

Sensitivity to mechanical impact None.

Sensitivity to static discharge None.

10.3. Possibility of hazardous reactions

Possibility of hazardous reactions None under normal processing.

10.4. Conditions to avoid

Conditions to avoid None known based on information supplied.

10.5. Incompatible materials

Incompatible materials Strong acids. Strong bases. Strong oxidising agents.

Hazardous decomposition products None known based on information supplied.

SECTION 11: Toxicological information

11.1. Information on hazard classes as defined in Regulation (EC) No 1272/2008

Information on likely routes of exposure



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Product Information

Inhalation	Specific test data for the substance or mixture is not available.
Eye contact	Specific test data for the substance or mixture is not available. Causes serious eye irritation. (based on components). May cause redness, itching, and pain.
Skin contact	May cause sensitisation by skin contact. Specific test data for the substance or mixture is not available. Repeated or prolonged skin contact may cause allergic reactions with susceptible persons. (based on components). Causes skin irritation.
Ingestion	Specific test data for the substance or mixture is not available. Ingestion may cause gastrointestinal irritation, nausea, vomiting and diarrhoea. Harmful if swallowed. (based on components).

Symptoms related to the physical, chemical and toxicological characteristics

Symptoms Itching. Rashes. Hives. Redness. May cause redness and tearing of the eyes.

Numerical measures of toxicity

Acute toxicity

Component Information

Chemical name	Oral LD50	Dermal LD50	Inhalation LC50
Dehydroabietic acid	= 1710 mg/kg (Rat)		

Delayed and immediate effects as well as chronic effects from short and long-term exposure

Skin corrosion/irritation	Classification based on data available for ingredients. Causes skin irritation.
Serious eye damage/eye irritation	Classification based on data available for ingredients. Causes serious eye irritation.
Respiratory or skin sensitisation	May cause an allergic skin reaction.
Germ cell mutagenicity	No information available.



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Carcinogenicity No information available.

Reproductive toxicity No information available.

STOT - single exposure May cause respiratory irritation.

STOT - repeated exposure No information available.

Aspiration hazard No information available.

11.2. Information on other hazards

11.2.1. Endocrine disrupting properties

Endocrine disrupting properties No information available.

11.2.2. Other information

Other adverse effects No information available.

SECTION 12: Ecological information

12.1. Toxicity

Ecotoxicity Toxic to aquatic life. Toxic to aquatic life with long lasting effects.

Chemical name	Algae/aquatic plants	Fish	Toxicity to microorganisms	Crustacea
Dehydroabietic acid	-	LC50: 0.65 - 0.92mg/L (96h, Oncorhynchus mykiss) LC50: 0.99 - 1.14mg/L (96h, Oncorhynchus mykiss) LC50: 1.74 - 2.53mg/L (96h, Pimephales promelas) LC50: =1.5mg/L (96h,	-	-



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		Pimephales promelas LC50: =3.8mg/L (96h, Lepomis macrochirus)		
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12.2. Persistence and degradability

Persistence and degradability No information available.

12.3. Bioaccumulative potential

Bioaccumulation No information available.

12.4. Mobility in soil

Mobility in soil No information available.

12.5. Results of PBT and vPvB assessment

PBT and vPvB assessment No information available.

12.6. Endocrine disrupting properties

Endocrine disrupting properties No information available.

12.7. Other adverse effects

No information available.

SECTION 13: Disposal considerations

13.1. Waste treatment methods

Waste from residues/unused products Dispose of in accordance with local regulations. Dispose of waste in accordance with environmental legislation.

Contaminated packaging Do not reuse empty containers.

SECTION 14: Transport information

IATA

14.1 UN number or ID number UN3077



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14.2 UN proper shipping name	Environmentally hazardous substances, solid, n.o.s. (Dehydroabietic acid)
14.3 Transport hazard class(es)	9
14.4 Packing group	III
Description	UN3077, Environmentally hazardous substances, solid, n.o.s. (Dehydroabietic acid), 9, III
14.5 Environmental hazards	Yes
14.6 Special precautions for user	
Special Provisions	A97, A158, A179, A197, A215
ERG Code	9L

IMDG

14.1 UN number or ID number	UN3077
14.2 UN proper shipping name	Environmentally hazardous substances, solid, n.o.s. (Dehydroabietic acid)
14.3 Transport hazard class(es)	9
14.4 Packing group	III
Description	UN3077, Environmentally hazardous substances, solid, n.o.s., 9, III, Marine pollutant
14.5 Marine pollutant	P
Environmental hazards	Yes
14.6 Special precautions for user	
Special Provisions	274, 335, 966, 967, 969
EmS-No.	F-A, S-F No information available
14.7 Maritime transport in bulk according to IMO instruments	No information available

RID

14.1 UN number or ID number	UN3077
14.2 UN proper shipping name	Environmentally hazardous substances, solid, n.o.s. (Dehydroabietic acid)
14.3 Transport hazard class(es)	9
14.4 Packing group	III
Description	UN3077, Environmentally hazardous substances, solid, n.o.s. (Dehydroabietic acid), 9, III
14.5 Environmental hazards	Yes
14.6 Special precautions for user	
Special Provisions	274, 335, 375, 601
Classification code	M7

ADR

14.1 UN number or ID number	UN3077
14.2 UN proper shipping name	Environmentally hazardous substances, solid, n.o.s. (Dehydroabietic acid)
14.3 Transport hazard class(es)	9
14.4 Packing group	III
Description	UN3077, Environmentally hazardous substances, solid, n.o.s. (Dehydroabietic acid), 9, III, (-)
14.5 Environmental hazards	Yes
14.6 Special precautions for user	
Special Provisions	274, 335, 601, 375
Classification code	M7
Tunnel restriction code	(-)



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SECTION 15: Regulatory information

15.1. Safety, health and environmental regulations/legislation specific for the substance or mixture

Water hazard class (WGK) slightly hazardous to water (WGK 1)

Poland

SDS created according to the following Polish regulation: Act of February 25, 2011 on chemical substances and their mixtures (Journal of Laws of 2018, item 143, as amended). Regulation (EC) No 1907/2006 of the European Parliament and of the Council on the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH), establishing the European Chemicals Agency (EC) as amended. Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labeling and packaging of substances and mixtures, as amended. Regulation of the Minister of Health of 10 August 2012 on the criteria and method of classifying chemical substances and their mixtures (Journal of Laws of 2012, item 1018). Regulation of the Minister of Health of 20 April 2012 on labeling packaging of hazardous substances and mixtures and some mixtures (Journal of Laws of 2012, item 445). Regulation of the Minister of Family, Labor and Social Policy of 12 June 2018 on the maximum allowable concentrations and intensities of factors harmful to health in the work environment (Journal of Laws of 2018, item 1286). Announcement of the Minister of Economy, Labor and Social Policy of August 28, 2003 on the publication of the unified text of the Ordinance of the Minister of Labor and Social Policy on general health and safety at work regulations (Journal of Laws of 2003, No. 169, item 1650). Regulation of the Minister of Health of 30 December 2004 on occupational safety and health related to the presence of chemical agents in the workplace (Journal of Laws of 2005, No. 11, item 86). Act of December 14, 2012 on waste (Journal of Laws of 2013, item 21) Regulation of the Minister of Health of December 30, 2004 on occupational health and safety related to the presence of chemical agents in the workplace (Journal U. of 2005, No. 11, item 86). Waste Act of December 14, 2012 (Journal of Laws of 2013, item 21). Act of 13 June 2013 on the management of packaging and packaging waste, Journal of Laws 2013, item 888). Government statement of September 24, 2002 - European Agreement on the International Carriage of Dangerous Goods by Road (ADR) (Journal of Laws No. 194, item 1629 and Journal of Laws of 2003, No. 207, item 2013 and 2014).

European Union

Take note of Directive 98/24/EC on the protection of the health and safety of workers from the risks related to chemical agents at work.

Authorisations and/or restrictions on use:

This product does not contain substances subject to authorisation (Regulation (EC) No. 1907/2006 (REACH), Annex XIV) This product does not contain substances subject to restriction (Regulation (EC) No. 1907/2006 (REACH), Annex XVII)



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DIRECTIVE (EU) 2021/1187 on the marketing and use of explosives precursors

Not applicable

Persistent Organic Pollutants

Not applicable

Dangerous substance category per Seveso Directive (2012/18/EU)

E2 - Hazardous to the Aquatic Environment in Category Chronic 2

Ozone-depleting substances (ODS) regulation (EC) 1005/2009

Not applicable

International Inventories

TSCA

LGC, to the best of its ability, has confirmed that the chemical substances in this product are listed as "Active" in the EPA (Environmental Protection Agency) "TSCA Inventory Notification (Active-Inactive) Requirements Rule" ("the Final Rule") of Feb 2019, as amended Feb 2021."

DSL/NDSL

Contact supplier for inventory compliance status

EINECS/ELINCS

Contact supplier for inventory compliance status

ENCS

Contact supplier for inventory compliance status

IECSC

Contact supplier for inventory compliance status

KECL

Contact supplier for inventory compliance status

PICCS

Contact supplier for inventory compliance status

AICS

Contact supplier for inventory compliance status

Legend:

TSCA - United States Toxic Substances Control Act Section 8(b) Inventory

DSL/NDSL - Canadian Domestic Substances List/Non-Domestic Substances List

EINECS/ELINCS - European Inventory of Existing Chemical Substances/European List of Notified Chemical Substances

ENCS - Japan Existing and New Chemical Substances

IECSC - China Inventory of Existing Chemical Substances

KECL - Korean Existing and Evaluated Chemical Substances

PICCS - Philippines Inventory of Chemicals and Chemical Substances

AICS - Australian Inventory of Chemical Substances

15.2. Chemical safety assessment

Chemical Safety Report

A Chemical Safety Assessment is not required for this substance



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SECTION 16: Other information

Key or legend to abbreviations and acronyms used in the safety data sheet

Full text of H-Statements referred to under section 3

H302 - Harmful if swallowed
H315 - Causes skin irritation
H317 - May cause an allergic skin reaction
H319 - Causes serious eye irritation
H335 - May cause respiratory irritation
H411 - Toxic to aquatic life with long lasting effects

Legend

SVHC: Substances of Very High Concern for Authorisation:

Legend Section 8: Exposure controls/personal protection

TWA	TWA (time-weighted average)	STEL	STEL (Short Term Exposure Limit)
Ceiling	Maximum limit value	Sk*	Skin designation

Classification procedure	
Classification according to Regulation (EC) No. 1272/2008 [CLP]	Method Used
Acute oral toxicity	On basis of test data
Acute dermal toxicity	Calculation method
Acute inhalation toxicity - gas	Calculation method
Acute inhalation toxicity - Vapour	Calculation method
Acute inhalation toxicity - dust/mist	Calculation method
Skin corrosion/irritation	On basis of test data
Serious eye damage/eye irritation	On basis of test data
Respiratory sensitisation	Calculation method
Skin sensitisation	On basis of test data
Mutagenicity	Calculation method
Carcinogenicity	Calculation method
Reproductive toxicity	Calculation method
STOT - single exposure	On basis of test data
STOT - repeated exposure	Calculation method
Acute aquatic toxicity	On basis of test data
Chronic aquatic toxicity	On basis of test data
Aspiration hazard	Calculation method
Ozone	Calculation method

Key literature references and sources for data used to compile the SDS



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Agency for Toxic Substances and Disease Registry (ATSDR)
U.S. Environmental Protection Agency ChemView Database
European Food Safety Authority (EFSA)
EPA (Environmental Protection Agency)
Acute Exposure Guideline Level(s) (AEGL(s))
U.S. Environmental Protection Agency Federal Insecticide, Fungicide, and Rodenticide Act
U.S. Environmental Protection Agency High Production Volume Chemicals
Food Research Journal
Hazardous Substance Database
International Uniform Chemical Information Database (IUCLID)
Japan GHS Classification
Australian National Industrial Chemicals Notification and Assessment Scheme (NICNAS)
NIOSH (National Institute for Occupational Safety and Health)
National Library of Medicine's ChemID Plus (NLM CIP)
National Library of Medicine's PubMed database (NLM PUBMED)
National Toxicology Program (NTP)
New Zealand's Chemical Classification and Information Database (CCID)
Organisation for Economic Co-operation and Development Environment, Health, and Safety Publications
Organisation for Economic Co-operation and Development High Production Volume Chemicals Programme
Organisation for Economic Co-operation and Development Screening Information Data Set
World Health Organization

Revision date 21-Mar-2024

This material safety data sheet complies with the requirements of Regulation (EC) No. 1907/2006

Disclaimer

The information in this safety data sheet (SDS) has been prepared with due care and is true and accurate to the best of our knowledge. The user must determine the suitability of the information for its particular purpose, ensure compliance with existing laws and regulations, and be aware that other or additional safety or performance considerations may arise when using, handling and/ or storing the material. The information in this SDS does not purport to be all inclusive or a guarantee as to the properties of the material supplied, and should be used only as a guide. LGC makes no warranties or representations as to the accuracy and completeness of the information contained herein, shall not be held responsible for the suitability of this information for the user's intended purposes or the consequences of such use, and shall not be liable for any damage or loss, howsoever arising, direct or otherwise.

End of Safety Data Sheet