



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 10-Jan-2022

Revision Number 1

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

1.1. Product identifier

Product Code(s) DRE-C10990000

Product Name Carbendazim

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) 234-232-0

CAS No. 10605-21-7

Chemical name carbendazim (ISO)

Pure substance/mixture Substance

Formula C₉ H₉ N₃ O₂

Molecular weight 191.21

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



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E-mail address sds-request@lgcgroup.com

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 +1 703-741-3877

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]

Skin sensitisation	Category 1 - (H317)
Germ cell mutagenicity	Category 1B - (H340)



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Reproductive toxicity	Category 1B - (H360FD)
Acute aquatic toxicity	Category 1 - (H400)
Chronic aquatic toxicity	Category 1 - (H410)

2.2. Label elements

234-232-0

Contains carbendazim (ISO)



Signal word

Danger

Hazard statements

H317 - May cause an allergic skin reaction

H340 - May cause genetic defects

H360FD - May damage fertility. May damage the unborn child

H410 - Very toxic to aquatic life with long lasting effects

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

P201 - Obtain special instructions before use

P273 - Avoid release to the environment

P280 - Wear protective gloves/protective clothing/eye protection/face protection

P308 + P313 - IF exposed or concerned: Get medical advice/attention

P391 - Collect spillage

2.3. Other hazards

No information available.

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

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

Chemical name	EU - REACH (1907/2006) - Article 59(1) - Candidate List of Substances of Very High Concern (SVHC) for Authorisation	EU - REACH (1907/2006) - Endocrine Disruptor Assessment List of Substances
carbendazim (ISO)	-	-



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SECTION 3: Composition/information on ingredients

3.1 Substances

Chemical name	Weight-%	REACH registration number	EC No (EU Index No)	Classification according to Regulation (EC) No. 1272/2008 [CLP]	Specific concentration limit (SCL)	M-Factor	M-Factor (long-term)
carbendazim (ISO) 10605-21-7	100	-	234-232-0	Skin Sens. 1 (H317) Muta. 1B (H340) Repr. 1B (H360FD) Aquatic Acute 1 (H400) Aquatic Chronic 1 (H410)		10	10

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 (ATE_{mix}) 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
carbendazim (ISO) 10605-21-7	5050	10000	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.
Eye contact	Rinse thoroughly with plenty of water for at least 15 minutes, lifting lower and upper eyelids. Consult a doctor.



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Skin contact Wash with soap and water. May cause an allergic skin reaction. In the case of skin irritation or allergic reactions see a doctor.

Ingestion Rinse mouth.

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

Symptoms Itching. Rashes. Hives.

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.



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For emergency responders Use personal protection recommended in Section 8.

6.2. Environmental precautions

Environmental precautions See Section 12 for additional Ecological Information.

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. Remove contaminated clothing and shoes.

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. Wash hands before breaks and immediately after handling the product.

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. Store locked up.

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
carbendazim (ISO) 10605-21-7	-	TWA: 10 mg/m ³	TWA: 10 mg/m ³ Peak: 40 mg/m ³	-	-
Chemical name	Luxembourg	Malta	Netherlands	Norway	Poland
carbendazim (ISO) 10605-21-7	-	-	-	-	TWA: 10 mg/m ³
Chemical name	Portugal	Romania	Slovakia	Slovenia	Spain
carbendazim (ISO) 10605-21-7	-	-	-	TWA: 10 mg/m ³ STEL: 40 mg/m ³	-
Chemical name	Sweden		Switzerland		United Kingdom
carbendazim (ISO) 10605-21-7	-		TWA: 10 mg/m ³ STEL: 40 mg/m ³		-

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).

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

Skin and body protection Wear suitable protective clothing.

Respiratory protection No protective equipment is needed under normal use conditions. If exposure limits are exceeded or irritation is experienced, ventilation and evacuation may be required.



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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. Wash hands before breaks and immediately after handling the product.

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	Powder
Colour	white
Odour	No information available.
Odour threshold	No information available

Property	Values	Remarks • Method
Melting point / freezing point	302 - 307 °C	Decomposes
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	302 - 307 °C	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	8 mg/L	@ 24 °C
Solubility(ies)	DMSO, slightly soluble	None known
Partition coefficient	1.4-1.5	None known
Vapour pressure	0 kPa @20 °C	None known
Relative density	1.45 g/cm ³	@ 20 °C
Bulk density	500 kg/m ³	
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	

9.2. Other information

Molecular weight	191.21
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Molecular formula C₉ H₉ N₃ O₂

9.2.1. Information with regards to physical hazard classes

Not applicable 302 - 307 °C 302 - 307 °C

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 None known based on information supplied.

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

Product Information

Inhalation Specific test data for the substance or mixture is not available.



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Eye contact Specific test data for the substance or mixture is not available.

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).

Ingestion Specific test data for the substance or mixture is not available.

Symptoms related to the physical, chemical and toxicological characteristics

Symptoms Itching. Rashes. Hives.

Numerical measures of toxicity

Acute toxicity

Component Information

Chemical name	Oral LD50	Dermal LD50	Inhalation LC50
carbendazim (ISO)	> 5050 mg/kg (Rat)	8500 mg/kg (Rabbit)	

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

Skin corrosion/irritation Based on available data, the classification criteria are not met.

Serious eye damage/eye irritation No information available.

Respiratory or skin sensitisation May cause sensitisation by skin contact.

Germ cell mutagenicity Contains a known or suspected mutagen. Classification based on data available for ingredients. May cause genetic defects.

The table below indicates ingredients above the cut-off threshold considered as relevant which are listed as mutagenic.

Chemical name	European Union
carbendazim (ISO)	Muta. 1B

Carcinogenicity No information available.



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Reproductive toxicity

Contains a known or suspected reproductive toxin. Classification based on data available for ingredients. May damage fertility or the unborn child.

The table below indicates ingredients above the cut-off threshold considered as relevant which are listed as reproductive toxins.

Chemical name	European Union
carbendazim (ISO)	Repr. 1B

STOT - single exposure

No information available.

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

11.2.2. Other information

Other adverse effects

No information available.

SECTION 12: Ecological information

12.1. Toxicity

Ecotoxicity

Very toxic to aquatic life with long lasting effects.

Chemical name	Algae/aquatic plants	Fish	Toxicity to microorganisms	Crustacea
carbendazim (ISO)	EC50: 1.3 mg/L (72h, Pseudokirchneriella subcapitata)	-	-	EC50: 0.15mg/L (48h, Daphnia magna)

12.2. Persistence and degradability

Persistence and degradability

No information available.



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12.3. Bioaccumulative potential

Bioaccumulation There is no data for this product.

Component Information

Chemical name	Partition coefficient
carbendazim (ISO)	1.4-1.5

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
14.2 UN proper shipping name Environmentally hazardous substances, solid, n.o.s. (carbendazim (ISO))
14.3 Transport hazard class(es) 9
14.4 Packing group III
Description UN3077, Environmentally hazardous substances, solid, n.o.s. (carbendazim (ISO)), 9, III



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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. (carbendazim (ISO))
14.3 Transport hazard class(es)	9
14.4 Packing group	III
Description	UN3077, Environmentally hazardous substances, solid, n.o.s. (carbendazim (ISO)), 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. (carbendazim (ISO))
14.3 Transport hazard class(es)	9
14.4 Packing group	III
Description	UN3077, Environmentally hazardous substances, solid, n.o.s. (carbendazim (ISO)), 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. (carbendazim (ISO))
14.3 Transport hazard class(es)	9
14.4 Packing group	III
Description	UN3077, Environmentally hazardous substances, solid, n.o.s. (carbendazim (ISO)), 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	(-)

SECTION 15: Regulatory information



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

National regulations

Germany

Water hazard class (WGK) strongly hazardous to water (WGK 3)

Netherlands

Chemical name	Netherlands - List of Carcinogens	Netherlands - List of Carcinogens	Netherlands - List of Reproductive Toxins
carbendazim (ISO)	-	Present	Fertility Category 1B Development Category 1B

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,



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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 contains one or more substance(s) subject to restriction (Regulation (EC) No. 1907/2006 (REACH), Annex XVII)

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

Not applicable

Chemical name	Restricted substance per REACH Annex XVII	Substance subject to authorisation per REACH Annex XIV
carbendazim (ISO) - 10605-21-7	29 30 75	

Persistent Organic Pollutants

Not applicable

Export Notification requirements

This product contains substances which are regulated pursuant to Regulation (EC) No. 649/2012 of the European parliament and of the council concerning the export and import of dangerous chemicals

Chemical name	European Export/Import Restrictions per (EC) 649/2012 - Annex Number
carbendazim (ISO) - 10605-21-7	I.1

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

E1 - Hazardous to the Aquatic Environment in Category Acute 1 or Chronic 1

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

Not applicable

Biocidal Products Regulation (EU) No 528/2012 (BPR)

Chemical name	Biocidal Products Regulation (EU) No 528/2012 (BPR)
carbendazim (ISO) - 10605-21-7	Product-type 7: Film preservatives Product-type 18: Insecticides, acaricides and products to control other arthropods Product-type 10: Construction material preservatives

International Inventories

TSCA

LGC, to the best of its ability, has confirmed that the chemical substances in this product are



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DSL/NDL
EINECS/ELINCS
ENCS
IECSC
KECI
PICCS
AIC

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."

Contact supplier for inventory compliance status
Contact supplier for inventory compliance status
Contact supplier for inventory compliance status
Contact supplier for inventory compliance status
Contact supplier for inventory compliance status
Contact supplier for inventory compliance status
Contact supplier for inventory compliance status

Legend:

TSCA - United States Toxic Substances Control Act Section 8(b) Inventory
DSL/NDL - 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
KECI - 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

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

H317 - May cause an allergic skin reaction
H340 - May cause genetic defects
H360FD - May damage fertility. May damage the unborn child
H400 - Very toxic to aquatic life
H410 - Very 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)
Ceiling Maximum limit value

STEL
Sk*

STEL (Short Term Exposure Limit)
Skin designation

Classification procedure



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Classification according to Regulation (EC) No. 1272/2008 [CLP]	Method Used
Acute oral toxicity	Calculation method
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	Calculation method
Serious eye damage/eye irritation	Calculation method
Respiratory sensitisation	Calculation method
Skin sensitisation	Calculation method
Mutagenicity	Calculation method
Carcinogenicity	Calculation method
STOT - single exposure	Calculation method
STOT - repeated exposure	Calculation method
Acute aquatic toxicity	Calculation method
Chronic aquatic toxicity	Calculation method
Aspiration hazard	Calculation method
Ozone	Calculation method

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

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

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



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 10-Jan-2022

Revision Number 1

DRE-C10990000 - Carbendazim

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End of Safety Data Sheet