

1114 DEOX

Auto Klene Solutions

Chemwatch Hazard Alert Code: 2

Chemwatch: 5205-32

Version No: 2.1.1.1

Safety Data Sheet according to WHS and ADG requirements

Issue Date: 19/04/2016

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S.GHS.AUS.EN

SECTION 1 IDENTIFICATION OF THE SUBSTANCE / MIXTURE AND OF THE COMPANY / UNDERTAKING

Product Identifier

Product name	1114 DEOX
Synonyms	car polish
Other means of identification	Not Available

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

Relevant identified uses	Use according to manufacturer's directions. Car polish.
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Details of the supplier of the safety data sheet

Registered company name	Auto Klene Solutions
Address	1/83 Merrindale Drive Croydon VIC 3136 Australia
Telephone	+61 3 8761 1900
Fax	+61 3 8761 1955
Website	https://www.autoklene.com/msds/
Email	Not Available

Emergency telephone number

Association / Organisation	Not Available
Emergency telephone numbers	131 126 (Poisons Information Centre)
Other emergency telephone numbers	0800 764 766 (New Zealand Poisons Information Centre)

SECTION 2 HAZARDS IDENTIFICATION

Classification of the substance or mixture

HAZARDOUS CHEMICAL. NON-DANGEROUS GOODS. According to the WHS Regulations and the ADG Code.

COMBUSTIBLE LIQUID, regulated for storage purposes only


CHEMWATCH HAZARD RATINGS

	Min	Max
Flammability	1	2
Toxicity	0	0
Body Contact	2	3
Reactivity	1	2
Chronic	0	0

0 = Minimum
1 = Low
2 = Moderate
3 = High
4 = Extreme

Poisons Schedule	Not Applicable
Classification ^[1]	Flammable Liquid Category 4, Skin Corrosion/Irritation Category 2, Eye Irritation Category 2A
Legend:	1. Classified by Chemwatch; 2. Classification drawn from HSIS ; 3. Classification drawn from EC Directive 1272/2008 - Annex VI

Label elements

Hazard pictogram(s)	
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SIGNAL WORD **WARNING**

Hazard statement(s)

H227	Combustible liquid
H315	Causes skin irritation.
H319	Causes serious eye irritation.

Continued...

Precautionary statement(s) Prevention

P210	Keep away from heat/sparks/open flames/hot surfaces. - No smoking.
P280	Wear protective gloves/protective clothing/eye protection/face protection.

Precautionary statement(s) Response

P362	Take off contaminated clothing and wash before reuse.
P370+P378	In case of fire: Use alcohol resistant foam or normal protein foam for extinction.
P305+P351+P338	IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing.
P337+P313	If eye irritation persists: Get medical advice/attention.
P302+P352	IF ON SKIN: Wash with plenty of soap and water.
P332+P313	If skin irritation occurs: Get medical advice/attention.

Precautionary statement(s) Storage

P403+P235	Store in a well-ventilated place. Keep cool.
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Precautionary statement(s) Disposal

P501	Dispose of contents/container in accordance with local regulations.
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SECTION 3 COMPOSITION / INFORMATION ON INGREDIENTS**Substances**

See section below for composition of Mixtures

Mixtures

CAS No	%[weight]	Name
Not Available	<60	Light Petroleum Distillates
Not Available	<10	Proprietary Natural & Synthetic Waxes
110-91-8	<5	<u>morpholine</u>
	balance	Proprietary Blend of Surfactants

SECTION 4 FIRST AID MEASURES**Description of first aid measures**

Eye Contact	<p>If this product comes in contact with the eyes:</p> <ul style="list-style-type: none"> ▶ Wash out immediately with fresh running water. ▶ Ensure complete irrigation of the eye by keeping eyelids apart and away from eye and moving the eyelids by occasionally lifting the upper and lower lids. ▶ Seek medical attention without delay; if pain persists or recurs seek medical attention. ▶ Removal of contact lenses after an eye injury should only be undertaken by skilled personnel.
Skin Contact	<p>If skin contact occurs:</p> <ul style="list-style-type: none"> ▶ Immediately remove all contaminated clothing, including footwear. ▶ Flush skin and hair with running water (and soap if available). ▶ Seek medical attention in event of irritation.
Inhalation	<ul style="list-style-type: none"> ▶ If fumes, aerosols or combustion products are inhaled remove from contaminated area. ▶ Other measures are usually unnecessary.
Ingestion	<ul style="list-style-type: none"> ▶ Immediately give a glass of water. ▶ First aid is not generally required. If in doubt, contact a Poisons Information Centre or a doctor.

Indication of any immediate medical attention and special treatment needed

Treat symptomatically.

SECTION 5 FIREFIGHTING MEASURES**Extinguishing media**

- ▶ Foam.
- ▶ Dry chemical powder.
- ▶ BCF (where regulations permit).
- ▶ Carbon dioxide.
- ▶ Water spray or fog - Large fires only.

Special hazards arising from the substrate or mixture

Fire Incompatibility	▶ Avoid contamination with oxidising agents i.e. nitrates, oxidising acids, chlorine bleaches, pool chlorine etc. as ignition may result
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Advice for firefighters

Fire Fighting	<ul style="list-style-type: none"> ▶ Alert Fire Brigade and tell them location and nature of hazard. ▶ Wear breathing apparatus plus protective gloves. ▶ Prevent, by any means available, spillage from entering drains or water courses. ▶ Use water delivered as a fine spray to control fire and cool adjacent area. ▶ DO NOT approach containers suspected to be hot.
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	<ul style="list-style-type: none"> ▶ Cool fire exposed containers with water spray from a protected location. ▶ If safe to do so, remove containers from path of fire.
Fire/Explosion Hazard	<ul style="list-style-type: none"> ▶ Combustible. ▶ Slight fire hazard when exposed to heat or flame. ▶ Heating may cause expansion or decomposition leading to violent rupture of containers. ▶ On combustion, may emit toxic fumes of carbon monoxide (CO). ▶ May emit acrid smoke. ▶ Mists containing combustible materials may be explosive. <p>Combustion products include:</p> <ul style="list-style-type: none"> • carbon dioxide (CO₂) • other pyrolysis products typical of burning organic material. <p>May emit poisonous fumes. May emit corrosive fumes.</p>
HAZCHEM	Not Applicable

SECTION 6 ACCIDENTAL RELEASE MEASURES

Personal precautions, protective equipment and emergency procedures

See section 8

Environmental precautions

See section 12

Methods and material for containment and cleaning up

Minor Spills	<ul style="list-style-type: none"> ▶ Remove all ignition sources. ▶ Clean up all spills immediately. ▶ Avoid breathing vapours and contact with skin and eyes. ▶ Control personal contact with the substance, by using protective equipment. ▶ Contain and absorb spill with sand, earth, inert material or vermiculite. ▶ Wipe up. ▶ Place in a suitable, labelled container for waste disposal.
Major Spills	<p>Moderate hazard.</p> <ul style="list-style-type: none"> ▶ Clear area of personnel and move upwind. ▶ Alert Fire Brigade and tell them location and nature of hazard. ▶ Wear breathing apparatus plus protective gloves. ▶ Prevent, by any means available, spillage from entering drains or water course. ▶ No smoking, naked lights or ignition sources. ▶ Increase ventilation.

Personal Protective Equipment advice is contained in Section 8 of the SDS.

SECTION 7 HANDLING AND STORAGE

Precautions for safe handling

Safe handling	<ul style="list-style-type: none"> ▶ DO NOT allow clothing wet with material to stay in contact with skin ▶ Avoid all personal contact, including inhalation. ▶ Wear protective clothing when risk of exposure occurs. ▶ Use in a well-ventilated area. ▶ Prevent concentration in hollows and sumps. ▶ DO NOT enter confined spaces until atmosphere has been checked. ▶ Avoid smoking, naked lights or ignition sources. ▶ Avoid contact with incompatible materials.
Other information	<ul style="list-style-type: none"> ▶ Store in original containers. ▶ Keep containers securely sealed. ▶ No smoking, naked lights or ignition sources. ▶ Store in a cool, dry, well-ventilated area. ▶ Store away from incompatible materials and foodstuff containers. ▶ Protect containers against physical damage and check regularly for leaks. ▶ Observe manufacturer's storage and handling recommendations contained within this SDS.

Conditions for safe storage, including any incompatibilities

Suitable container	<ul style="list-style-type: none"> ▶ Metal can or drum ▶ Packaging as recommended by manufacturer. ▶ Check all containers are clearly labelled and free from leaks.
Storage incompatibility	<ul style="list-style-type: none"> ▶ Avoid reaction with oxidising agents

SECTION 8 EXPOSURE CONTROLS / PERSONAL PROTECTION

Control parameters

OCCUPATIONAL EXPOSURE LIMITS (OEL)

INGREDIENT DATA


Source	Ingredient	Material name	TWA	STEL	Peak	Notes
Australia Exposure Standards	morpholine	Morpholine	71 mg/m ³ / 20 ppm	Not Available	Not Available	Sk

EMERGENCY LIMITS

Ingredient	Material name	TEEL-1	TEEL-2	TEEL-3
morpholine	Morpholine	30 ppm	1,300 ppm	8000 ppm

Ingredient	Original IDLH	Revised IDLH
Light Petroleum Distillates	Not Available	Not Available
Proprietary Natural & Synthetic Waxes	Not Available	Not Available
morpholine	8,000 ppm	1,400 [LEL] ppm

Exposure controls

Appropriate engineering controls	<p>Engineering controls are used to remove a hazard or place a barrier between the worker and the hazard. Well-designed engineering controls can be highly effective in protecting workers and will typically be independent of worker interactions to provide this high level of protection.</p> <p>The basic types of engineering controls are:</p> <p>Process controls which involve changing the way a job activity or process is done to reduce the risk.</p> <p>Enclosure and/or isolation of emission source which keeps a selected hazard "physically" away from the worker and ventilation that strategically "adds" and "removes" air in the work environment. Ventilation can remove or dilute an air contaminant if designed properly. The design of a ventilation system must match the particular process and chemical or contaminant in use.</p> <p>Employers may need to use multiple types of controls to prevent employee overexposure.</p>
Personal protection	
Eye and face protection	<ul style="list-style-type: none"> ▶ Safety glasses with side shields. ▶ Chemical goggles. ▶ Contact lenses may pose a special hazard; soft contact lenses may absorb and concentrate irritants. A written policy document, describing the wearing of lenses or restrictions on use, should be created for each workplace or task. This should include a review of lens absorption and adsorption for the class of chemicals in use and an account of injury experience. Medical and first-aid personnel should be trained in their removal and suitable equipment should be readily available. In the event of chemical exposure, begin eye irrigation immediately and remove contact lens as soon as practicable.
Skin protection	See Hand protection below
Hands/feet protection	<ul style="list-style-type: none"> ▶ Wear chemical protective gloves, e.g. PVC. ▶ Wear safety footwear or safety gumboots, e.g. Rubber <p>The selection of suitable gloves does not only depend on the material, but also on further marks of quality which vary from manufacturer to manufacturer. Where the chemical is a preparation of several substances, the resistance of the glove material can not be calculated in advance and has therefore to be checked prior to the application.</p> <p>The exact break through time for substances has to be obtained from the manufacturer of the protective gloves and has to be observed when making a final choice.</p> <p>Personal hygiene is a key element of effective hand care. Gloves must only be worn on clean hands. After using gloves, hands should be washed and dried thoroughly. Application of a non-perfumed moisturizer is recommended.</p>
Body protection	See Other protection below
Other protection	<ul style="list-style-type: none"> ▶ Overalls. ▶ P.V.C. apron. ▶ Barrier cream. ▶ Skin cleansing cream. ▶ Eye wash unit.
Thermal hazards	Not Available

Recommended material(s)**GLOVE SELECTION INDEX**

Glove selection is based on a modified presentation of the:

"Forsberg Clothing Performance Index".

The effect(s) of the following substance(s) are taken into account in the **computer-generated** selection:
1114 DEOX

Material	CPI
BUTYL	A
PVA	B
NATURAL RUBBER	C

* CPI - Chemwatch Performance Index

A: Best Selection

B: Satisfactory; may degrade after 4 hours continuous immersion

C: Poor to Dangerous Choice for other than short term immersion

NOTE: As a series of factors will influence the actual performance of the glove, a final selection must be based on detailed observation. -

* Where the glove is to be used on a short term, casual or infrequent basis, factors such as "feel" or convenience (e.g. disposability), may dictate a choice of gloves which might otherwise be unsuitable following long-term or frequent use. A qualified practitioner should be consulted.

Respiratory protection

Type AK Filter of sufficient capacity. (AS/NZS 1716 & 1715, EN 143:2000 & 149:2001, ANSI Z88 or national equivalent)

Where the concentration of gas/particulates in the breathing zone, approaches or exceeds the "Exposure Standard" (or ES), respiratory protection is required.

Degree of protection varies with both face-piece and Class of filter; the nature of protection varies with Type of filter.

Required Minimum Protection Factor	Half-Face Respirator	Full-Face Respirator	Powered Air Respirator
up to 5 x ES	AK-AUS / Class 1	-	AK-PAPR-AUS / Class 1
up to 25 x ES	Air-line*	AK-2	AK-PAPR-2
up to 50 x ES	-	AK-3	-
50+ x ES	-	Air-line**	-

^ - Full-face

A(All classes) = Organic vapours, B AUS or B1 = Acid gasses, B2 = Acid gas or hydrogen cyanide(HCN), B3 = Acid gas or hydrogen cyanide(HCN), E = Sulfur dioxide(SO₂), G = Agricultural chemicals, K = Ammonia(NH₃), Hg = Mercury, NO = Oxides of nitrogen, MB = Methyl bromide, AX = Low boiling point organic compounds(below 65 degC)

SECTION 9 PHYSICAL AND CHEMICAL PROPERTIES**Information on basic physical and chemical properties**

Appearance	Blue pourable liquid with a mild solvent or grape odour.		
Physical state	liquid	Relative density (Water = 1)	1
Odour	Not Available	Partition coefficient n-octanol / water	Not Available
Odour threshold	Not Available	Auto-ignition temperature (°C)	>90
pH (as supplied)	7.7-8.4	Decomposition temperature	Not Available
Melting point / freezing point (°C)	Not Available	Viscosity (cSt)	Not Available
Initial boiling point and boiling range (°C)	Not Available	Molecular weight (g/mol)	Not Applicable
Flash point (°C)	>80 PMCC	Taste	Not Available
Evaporation rate	Not Available	Explosive properties	Not Available
Flammability	Combustible.	Oxidising properties	Not Available
Upper Explosive Limit (%)	Not Available	Surface Tension (dyn/cm or mN/m)	Not Available
Lower Explosive Limit (%)	Not Available	Volatile Component (%vol)	Not Available
Vapour pressure (kPa)	Not Available	Gas group	Not Available
Solubility in water (g/L)	Not Available	pH as a solution (1%)	Not Available
Vapour density (Air = 1)	Not Available	VOC g/L	13.97

SECTION 10 STABILITY AND REACTIVITY

Reactivity	See section 7
Chemical stability	<ul style="list-style-type: none"> ▶ Unstable in the presence of incompatible materials. ▶ Product is considered stable. ▶ Hazardous polymerisation will not occur.
Possibility of hazardous reactions	See section 7
Conditions to avoid	See section 7
Incompatible materials	See section 7
Hazardous decomposition products	See section 5

SECTION 11 TOXICOLOGICAL INFORMATION

Information on toxicological effects

Inhaled	The material is not thought to produce adverse health effects or irritation of the respiratory tract (as classified by EC Directives using animal models). Nevertheless, good hygiene practice requires that exposure be kept to a minimum and that suitable control measures be used in an occupational setting.
Ingestion	The material has NOT been classified by EC Directives or other classification systems as "harmful by ingestion". This is because of the lack of corroborating animal or human evidence.
Skin Contact	This material can cause inflammation of the skin on contact in some persons. The material may accentuate any pre-existing dermatitis condition Open cuts, abraded or irritated skin should not be exposed to this material Entry into the blood-stream, through, for example, cuts, abrasions or lesions, may produce systemic injury with harmful effects. Examine the skin prior to the use of the material and ensure that any external damage is suitably protected.
Eye	This material can cause eye irritation and damage in some persons.
Chronic	Principal routes of exposure are by accidental skin and eye contact and by inhalation of vapours especially at higher temperatures. Substance accumulation, in the human body, may occur and may cause some concern following repeated or long-term occupational exposure. As with any chemical product, contact with unprotected bare skin; inhalation of vapour, mist or dust in work place atmosphere; or ingestion in any form, should be avoided by observing good occupational work practice.

1114 DEOX	TOXICITY	IRRITATION
	Not Available	Not Available
morpholine	TOXICITY	IRRITATION
	Dermal (rabbit) LD50: 500 mg/kgE ^[2]	Eye (rabbit): 2 mg - SEVERE
	Inhalation (rat) LC50: 16000 ppm/8hr ^[2]	Skin (rabbit): 995 mg/24hr-SEVERE
	Oral (rat) LD50: 1050 mg/kgE ^[2]	Skin (rabbit):500mg open-moderate

Legend: 1. Value obtained from Europe ECHA Registered Substances - Acute toxicity 2.* Value obtained from manufacturer's SDS. Unless otherwise specified data extracted from RTECS - Register of Toxic Effect of chemical Substances

MORPHOLINE	Asthma-like symptoms may continue for months or even years after exposure to the material ends. This may be due to a non-allergic condition known as reactive airways dysfunction syndrome (RADS) which can occur after exposure to high levels of highly irritating compound. Main criteria for diagnosing RADS include the absence of previous airways disease in a non-atopic individual, with sudden onset of persistent asthma-like symptoms within minutes to hours of a
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documented exposure to the irritant. Other criteria for diagnosis of RADS include a reversible airflow pattern on lung function tests, moderate to severe bronchial hyperreactivity on methacholine challenge testing, and the lack of minimal lymphocytic inflammation, without eosinophilia. RADS (or asthma) following an irritating inhalation is an infrequent disorder with rates related to the concentration of and duration of exposure to the irritating substance. On the other hand, industrial bronchitis is a disorder that occurs as a result of exposure due to high concentrations of irritating substance (often particles) and is completely reversible after exposure ceases. The disorder is characterized by difficulty breathing, cough and mucus production.

The material may produce severe irritation to the eye causing pronounced inflammation. Repeated or prolonged exposure to irritants may produce conjunctivitis. The material may cause severe skin irritation after prolonged or repeated exposure and may produce on contact skin redness, swelling, the production of vesicles, scaling and thickening of the skin. Repeated exposures may produce severe ulceration.

for morpholine:

There have been no reports on incidents of acute poisoning or on the effects of short- or long-term exposure to morpholine by the general population. The phenomenon known as blue vision or glaucopsia, as well as some instances of skin and respiratory tract irritation, have been described in reports of occupational exposure to morpholine; however, no atmospheric concentrations of morpholine were given. It was reported that the number of chromosomal aberrations in the lymphocytes of peripheral blood of workers exposed for 3-10 years to morpholine at concentrations of 0.54-0.93 mg/m³ did not differ significantly from controls. Undiluted morpholine is strongly irritant to skin; a dilute solution (1 to 40) was mildly irritant. The potential carcinogenicity of morpholine in exposed human populations has not been investigated.

Morpholine is absorbed after oral, dermal and inhalation exposure. In the rat following oral and intravenous administration, morpholine is rapidly distributed, the highest concentrations being found in the intestine and muscle.

The substance is classified by IARC as Group 3:

NOT classifiable as to its carcinogenicity to humans.

Evidence of carcinogenicity may be inadequate or limited in animal testing.

Acute Toxicity	☒	Carcinogenicity	☒
Skin Irritation/Corrosion	✓	Reproductivity	☒
Serious Eye Damage/Irritation	✓	STOT - Single Exposure	☒
Respiratory or Skin sensitisation	☒	STOT - Repeated Exposure	☒
Mutagenicity	☒	Aspiration Hazard	☒

Legend: ✗ – Data available but does not fill the criteria for classification
✓ – Data available to make classification
☒ – Data Not Available to make classification

SECTION 12 ECOLOGICAL INFORMATION

Toxicity

	ENDPOINT	TEST DURATION (HR)	SPECIES	VALUE	SOURCE
1114 DEOX	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
morpholine	LC50	96	Fish	>1mg/L	4
	EC50	96	Algae or other aquatic plants	=28mg/L	1
	EC0	96	Algae or other aquatic plants	=10mg/L	1
	NOEC	72	Algae or other aquatic plants	=80mg/L	1

Legend: *Extracted from 1. IUCLID Toxicity Data 2. Europe ECHA Registered Substances - Ecotoxicological Information - Aquatic Toxicity 3. EPIWIN Suite V3.12 (QSAR) - Aquatic Toxicity Data (Estimated) 4. US EPA, Ecotox database - Aquatic Toxicity Data 5. ECETOC Aquatic Hazard Assessment Data 6. NITE (Japan) - Bioconcentration Data 7. METI (Japan) - Bioconcentration Data 8. Vendor Data*

DO NOT discharge into sewer or waterways.

Persistence and degradability

Ingredient	Persistence: Water/Soil	Persistence: Air
morpholine	LOW	LOW

Bioaccumulative potential

Ingredient	Bioaccumulation
morpholine	LOW (BCF = 2.8)

Mobility in soil

Ingredient	Mobility
morpholine	LOW (KOC = 5.082)

SECTION 13 DISPOSAL CONSIDERATIONS

Waste treatment methods

Product / Packaging disposal	
	Legislation addressing waste disposal requirements may differ by country, state and/ or territory. Each user must refer to laws operating in their area. In some areas, certain wastes must be tracked. A Hierarchy of Controls seems to be common - the user should investigate: <ul style="list-style-type: none"> ▶ Reduction

Continued...

- ▶ Reuse
- ▶ Recycling
- ▶ Disposal (if all else fails)

This material may be recycled if unused, or if it has not been contaminated so as to make it unsuitable for its intended use. If it has been contaminated, it may be possible to reclaim the product by filtration, distillation or some other means. Shelf life considerations should also be applied in making decisions of this type. Note that properties of a material may change in use, and recycling or reuse may not always be appropriate.

- ▶ **DO NOT allow wash water from cleaning or process equipment to enter drains.**
- ▶ It may be necessary to collect all wash water for treatment before disposal.
- ▶ In all cases disposal to sewer may be subject to local laws and regulations and these should be considered first.
- ▶ Where in doubt contact the responsible authority.
- ▶ Recycle wherever possible or consult manufacturer for recycling options.
- ▶ Consult State Land Waste Authority for disposal.
- ▶ Bury or incinerate residue at an approved site.
- ▶ Recycle containers if possible, or dispose of in an authorised landfill.

SECTION 14 TRANSPORT INFORMATION

Labels Required

COMBUSTIBLE LIQUID	COMBUSTIBLE LIQUID, regulated for storage purposes only
Marine Pollutant	NO
HAZCHEM	Not Applicable

Land transport (ADG): NOT REGULATED FOR TRANSPORT OF DANGEROUS GOODS

Air transport (ICAO-IATA / DGR): NOT REGULATED FOR TRANSPORT OF DANGEROUS GOODS

Sea transport (IMDG-Code / GGVSee): NOT REGULATED FOR TRANSPORT OF DANGEROUS GOODS

Transport in bulk according to Annex II of MARPOL and the IBC code

Not Applicable

SECTION 15 REGULATORY INFORMATION

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

MORPHOLINE(110-91-8) IS FOUND ON THE FOLLOWING REGULATORY LISTS

Australia Exposure Standards

Australia Hazardous Substances Information System - Consolidated Lists

Australia Inventory of Chemical Substances (AICS)

International Agency for Research on Cancer (IARC) - Agents Classified by the IARC Monographs

National Inventory	Status
Australia - AICS	Y
Canada - DSL	Y
Canada - NDSL	N (morpholine)
China - IECSC	Y
Europe - EINEC / ELINCS / NLP	Y
Japan - ENCS	Y
Korea - KECI	Y
New Zealand - NZIoC	Y
Philippines - PICCS	Y
USA - TSCA	Y
Legend:	Y = All ingredients are on the inventory N = Not determined or one or more ingredients are not on the inventory and are not exempt from listing(see specific ingredients in brackets)

SECTION 16 OTHER INFORMATION

Other information

Classification of the preparation and its individual components has drawn on official and authoritative sources as well as independent review by the Chemwatch Classification committee using available literature references.

The SDS is a Hazard Communication tool and should be used to assist in the Risk Assessment. Many factors determine whether the reported Hazards are Risks in the workplace or other settings. Risks may be determined by reference to Exposures Scenarios. Scale of use, frequency of use and current or available engineering controls must be considered.