

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

1.1. Product identifier

Product Description:	Acetone
Cat No. :	32451
Synonyms	2-Propanone
Index No	606-001-00-8
CAS No	67-64-1
EC No	200-662-2
Molecular Formula	C3 H6 O
REACH registration number	-

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

Recommended Use	Laboratory chemicals.
Sector of use	SU3 - Industrial uses: Uses of substances as such or in preparations at industrial sites
Product category	PC21 - Laboratory chemicals
Process categories	PROC15 - Use as a laboratory reagent
Uses advised against	No Information available

1.3. Details of the supplier of the safety data sheet

Company	Avocado Research Chemicals Ltd. (Part of Thermo Fisher Scientific) Shore Road, Heysham Lancashire, LA3 2XY, United Kingdom Office Tel: +44 (0) 1524 850506 Office Fax: +44 (0) 1524 850608
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E-mail address begel.sdsdesk@thermofisher.com

1.4. Emergency telephone number

For information **US** call: 001-800-227-6701 / **Europe** call: +32 14 57 52 11
Emergency Number **US**:001-201-796-7100 / **Europe**: +32 14 57 52 99
CHEMTREC Tel. No. **US**:001-800-424-9300 / **Europe**:001-703-527-3887

SECTION 2: HAZARDS IDENTIFICATION

2.1. Classification of the substance or mixture

CLP Classification - According to GB-CLP Regulations UK SI 2019/720 and UK SI 2020/1567

Physical hazards

Flammable liquids

Category 2 (H225)

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Health hazards

Serious Eye Damage/Eye Irritation
Specific target organ toxicity - (single exposure)

Category 2 (H319)
Category 3 (H336)

Environmental hazards

Based on available data, the classification criteria are not met

Full text of Hazard Statements: see section 16

2.2. Label elements



Signal Word

Danger

Hazard Statements

H225 - Highly flammable liquid and vapor
H319 - Causes serious eye irritation
H336 - May cause drowsiness or dizziness
EUH066 - Repeated exposure may cause skin dryness or cracking

Precautionary Statements

P210 - Keep away from heat, hot surfaces, sparks, open flames and other ignition sources. No smoking
P280 - Wear eye protection/ face protection
P303 + P361 + P353 - IF ON SKIN (or hair): Take off immediately all contaminated clothing. Rinse skin with water or shower
P304 + P340 - IF INHALED: Remove person to fresh air and keep comfortable for breathing
P312 - Call a POISON CENTER or doctor if you feel unwell
P337 + P313 - If eye irritation persists: Get medical advice/attention

2.3. Other hazards

Substance is not considered persistent, bioaccumulative and toxic (PBT) / very persistent and very bioaccumulative (vPvB)
This product does not contain any known or suspected endocrine disruptors

SECTION 3: COMPOSITION/INFORMATION ON INGREDIENTS

3.1. Substances

Component	CAS No	EC No	Weight %	CLP Classification - According to GB-CLP Regulations UK SI 2019/720 and UK SI 2020/1567
Acetone	67-64-1	200-662-2	>95	Flam. Liq. 2 (H225) Eye Irrit. 2 (H319) STOT SE 3 (H336) EUH066

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Full text of Hazard Statements: see section 16

SECTION 4: FIRST AID MEASURES

4.1. Description of first aid measures

General Advice	If symptoms persist, call a physician.
Eye Contact	Rinse immediately with plenty of water, also under the eyelids, for at least 15 minutes. Get medical attention.
Skin Contact	Wash off immediately with plenty of water for at least 15 minutes. If skin irritation persists, call a physician.
Ingestion	Clean mouth with water and drink afterwards plenty of water.
Inhalation	Remove to fresh air. If not breathing, give artificial respiration. Get medical attention if symptoms occur.
Self-Protection of the First Aider	Remove all sources of ignition. Use personal protective equipment as required.

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

Difficulty in breathing. Symptoms of overexposure may be headache, dizziness, tiredness, nausea and vomiting: May cause pulmonary edema

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

Notes to Physician Treat symptomatically. Symptoms may be delayed.

SECTION 5: FIREFIGHTING MEASURES

5.1. Extinguishing media

Suitable Extinguishing Media

Water spray, carbon dioxide (CO₂), dry chemical, alcohol-resistant foam. Water mist may be used to cool closed containers.

Extinguishing media which must not be used for safety reasons

Do not use water jetstream.

5.2. Special hazards arising from the substance or mixture

Flammable. Risk of ignition. Containers may explode when heated. Vapors may form explosive mixtures with air. Vapors may travel to source of ignition and flash back.

Hazardous Combustion Products

Carbon monoxide (CO), Carbon dioxide (CO₂), Formaldehyde, Methanol.

5.3. Advice for firefighters

As in any fire, wear self-contained breathing apparatus pressure-demand, MSHA/NIOSH (approved or equivalent) and full protective gear.

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SECTION 6: ACCIDENTAL RELEASE MEASURES

6.1. Personal precautions, protective equipment and emergency procedures

Use personal protective equipment as required. Ensure adequate ventilation. Remove all sources of ignition. Take precautionary measures against static discharges.

6.2. Environmental precautions

Should not be released into the environment.

6.3. Methods and material for containment and cleaning up

Soak up with inert absorbent material. Keep in suitable, closed containers for disposal. Remove all sources of ignition. Use spark-proof tools and explosion-proof equipment.

6.4. Reference to other sections

Refer to protective measures listed in Sections 8 and 13.

SECTION 7: HANDLING AND STORAGE

7.1. Precautions for safe handling

Do not get in eyes, on skin, or on clothing. Wear personal protective equipment/face protection. Ensure adequate ventilation. Avoid ingestion and inhalation. Keep away from open flames, hot surfaces and sources of ignition. Use only non-sparking tools. To avoid ignition of vapors by static electricity discharge, all metal parts of the equipment must be grounded. Take precautionary measures against static discharges.

Hygiene Measures

Handle in accordance with good industrial hygiene and safety practice. Keep away from food, drink and animal feeding stuffs. Do not eat, drink or smoke when using this product. Remove and wash contaminated clothing and gloves, including the inside, before re-use. Wash hands before breaks and after work.

7.2. Conditions for safe storage, including any incompatibilities

Flammables area. Keep containers tightly closed in a dry, cool and well-ventilated place. Keep away from heat, sparks and flame.

Technical Rules for Hazardous Substances (TRGS) 510 Class 3
Storage Class (LGK) (Germany)

7.3. Specific end use(s)

Use in laboratories

SECTION 8: EXPOSURE CONTROLS/PERSONAL PROTECTION

8.1. Control parameters

Exposure limits

List source(s): **EU** - Commission Directive (EU) 2019/1831 of 24 October 2019 establishing a fifth list of indicative occupational exposure limit values pursuant to Council Directive 98/24/EC and amending Commission Directive 2000/39/EC **UK** - EH40/2005 Work Exposure Limits, Fourth edition. Published 2020. **IRE** - 2021 Code of Practice for the Chemical Agents Regulations, Schedule 1. Published by the Health and Safety Authority

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Component	The United Kingdom	European Union	Ireland
Acetone	TWA: 500 ppm TWA: 1210 mg/m ³ STEL: 1500 ppm STEL: 3620 mg/m ³	TWA: 500 ppm (8h) TWA: 1210 mg/m ³ (8h)	TWA: 500 ppm 8 hr. TWA: 1210 mg/m ³ 8 hr. STEL: 1500 ppm 15 min STEL: 3630 mg/m ³ 15 min

Biological limit values

List source(s):

Derived No Effect Level (DNEL) / Derived Minimum Effect Level (DMEL)

See table for values

Component	Acute effects local (Dermal)	Acute effects systemic (Dermal)	Chronic effects local (Dermal)	Chronic effects systemic (Dermal)
Acetone 67-64-1 (>95)				DNEL = 186mg/kg bw/day

Component	Acute effects local (Inhalation)	Acute effects systemic (Inhalation)	Chronic effects local (Inhalation)	Chronic effects systemic (Inhalation)
Acetone 67-64-1 (>95)	DNEL = 2420mg/m ³			DNEL = 1210mg/m ³

Predicted No Effect Concentration (PNEC)

See values below.

Component	Fresh water	Fresh water sediment	Water Intermittent	Microorganisms in sewage treatment	Soil (Agriculture)
Acetone 67-64-1 (>95)	PNEC = 10.6mg/L	PNEC = 30.4mg/kg sediment dw	PNEC = 21mg/L	PNEC = 100mg/L	PNEC = 29.5mg/kg soil dw

Component	Marine water	Marine water sediment	Marine water intermittent	Food chain	Air
Acetone 67-64-1 (>95)	PNEC = 1.06mg/L	PNEC = 3.04mg/kg sediment dw			

8.2. Exposure controls

Engineering Measures

Ensure adequate ventilation, especially in confined areas. Ensure that eyewash stations and safety showers are close to the workstation location. Use explosion-proof electrical/ventilating/lighting equipment. Wherever possible, engineering control measures such as the isolation or enclosure of the process, the introduction of process or equipment changes to minimise release or contact, and the use of properly designed ventilation systems, should be adopted to control hazardous materials at source

Personal protective equipment

Eye Protection

Goggles (European standard - EN 166)

Hand Protection

Protective gloves

Glove material	Breakthrough time	Glove thickness	EU standard	Glove comments
Butyl rubber	> 480 minutes	0.5 mm	EN 374 Level 6	As tested under EN374-3 Determination of Resistance to Permeation by Chemicals
Neoprene gloves	< 30 minutes	0.45 mm		

Skin and body protection

Long sleeved clothing.

Inspect gloves before use.

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Please observe the instructions regarding permeability and breakthrough time which are provided by the supplier of the gloves.
(Refer to manufacturer/supplier for information)

Ensure gloves are suitable for the task: Chemical compatibility, Dexterity, Operational conditions, User susceptibility, e.g. sensitisation effects, also take into consideration the specific local conditions under which the product is used, such as the danger of cuts, abrasion.

Remove gloves with care avoiding skin contamination.

Respiratory Protection

When workers are facing concentrations above the exposure limit they must use appropriate certified respirators.

To protect the wearer, respiratory protective equipment must be the correct fit and be used and maintained properly

Large scale/emergency use

Use a NIOSH/MSHA or European Standard EN 136 approved respirator if exposure limits are exceeded or if irritation or other symptoms are experienced

Recommended Filter type: low boiling organic solvent Type AX Brown conforming to EN371

Small scale/Laboratory use

Use a NIOSH/MSHA or European Standard EN 149:2001 approved respirator if exposure limits are exceeded or if irritation or other symptoms are experienced.

Recommended half mask:- Valve filtering: EN405; or; Half mask: EN140; plus filter, EN 141

When RPE is used a face piece Fit Test should be conducted

Environmental exposure controls

Do not allow material to contaminate ground water system.

SECTION 9: PHYSICAL AND CHEMICAL PROPERTIES

9.1. Information on basic physical and chemical properties

Physical State	Liquid	
Appearance	Colorless	
Odor	sweet	
Odor Threshold	19.8 ppm	
Melting Point/Range	-95 °C / -139 °F	
Softening Point	No data available	
Boiling Point/Range	56 °C / 132.8 °F	
Flammability (liquid)	Highly flammable	On basis of test data
Flammability (solid,gas)	Not applicable	Liquid
Explosion Limits	Lower 2.1 vol% Upper 13 vol%	
Flash Point	-20 °C / -4 °F	Method - CC (closed cup)
Autoignition Temperature	465 °C / 869 °F	
Decomposition Temperature	> 4°C	
pH	7	
Viscosity	0.32 mPa.s @ 20 °C	
Water Solubility	Soluble	
Solubility in other solvents	No information available	
Partition Coefficient (n-octanol/water)		
Component	log Pow	
Acetone	-0.24	
Vapor Pressure	247 mbar @ 20 °C	
Density / Specific Gravity	0.790	
Bulk Density	Not applicable	Liquid
Vapor Density	2.0	(Air = 1.0)
Particle characteristics	Not applicable (liquid)	

9.2. Other information

Molecular Formula C3 H6 O

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Molecular Weight	58.08
Explosive Properties	Not explosive Vapors may form explosive mixtures with air
Oxidizing Properties	Not oxidising
Evaporation Rate	5.6 (Butyl Acetate = 1.0)
Refractive index	1.358 - 1.359

SECTION 10: STABILITY AND REACTIVITY

10.1. Reactivity None known, based on information available

10.2. Chemical stability Stable under normal conditions.

10.3. Possibility of hazardous reactions

Hazardous Polymerization Hazardous polymerization does not occur.
Hazardous Reactions None under normal processing.

10.4. Conditions to avoid

Heat, flames and sparks. Incompatible products. Keep away from open flames, hot surfaces and sources of ignition.

10.5. Incompatible materials

Strong oxidizing agents. Strong reducing agents. Strong bases. Peroxides. Halogenated compounds. Alkali metals. Amines.

10.6. Hazardous decomposition products

Carbon monoxide (CO). Carbon dioxide (CO₂). Formaldehyde. Methanol.

SECTION 11: TOXICOLOGICAL INFORMATION

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

Product Information

(a) acute toxicity;

Oral Based on available data, the classification criteria are not met
Dermal Based on available data, the classification criteria are not met
Inhalation Based on available data, the classification criteria are not met

Component	LD50 Oral	LD50 Dermal	LC50 Inhalation
Acetone	5800 mg/kg (Rat)	> 15800 mg/kg (rabbit) > 7400 mg/kg (rat)	76 mg/l, 4 h, (rat)

(b) skin corrosion/irritation; Based on available data, the classification criteria are not met

(c) serious eye damage/irritation; Category 2
Test method OECD 405
Test species rabbit
Observation end point Irritating to eyes

(d) respiratory or skin sensitization;
Respiratory Based on available data, the classification criteria are not met

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Skin Based on available data, the classification criteria are not met

Component	Test method	Test species	Study result
Acetone 67-64-1 (>95)	Guinea Pig Maximisation Test (GPMT)	guinea pig	non-sensitising

(e) germ cell mutagenicity; Based on available data, the classification criteria are not met

Component	Test method	Test species	Study result
Acetone 67-64-1 (>95)	OECD Test Guideline 471 AMES test	in vivo	negative
	OECD Test Guideline 476 Mammalian Gene cell mutation	in vitro	negative

(f) carcinogenicity; Based on available data, the classification criteria are not met
There are no known carcinogenic chemicals in this product

(g) reproductive toxicity; Based on available data, the classification criteria are not met

(h) STOT-single exposure; Category 3
Results / Target organs Central nervous system (CNS).

(i) STOT-repeated exposure; Based on available data, the classification criteria are not met
Test method OECD Test No. 408
Test species / Duration Rat / 90 days
Study result NOAEL = 900 mg/kg
Route of exposure Oral
Target Organs None known.

(j) aspiration hazard; Based on available data, the classification criteria are not met

Symptoms / effects,both acute and delayed Symptoms of overexposure may be headache, dizziness, tiredness, nausea and vomiting. May cause pulmonary edema.

11.2. Information on other hazards

Endocrine Disrupting Properties Assess endocrine disrupting properties for human health. This product does not contain any known or suspected endocrine disruptors.

SECTION 12: ECOLOGICAL INFORMATION

12.1. Toxicity Ecotoxicity effects

Component	Freshwater Fish	Water Flea	Freshwater Algae
Acetone	Oncorhynchus mykiss: LC50 = 5540 mg/l 96h Alburnus alburnus: LC50 = 11000 mg/l 96h Leuciscus idus: LC50 = 11300 mg/L/48h Salmo gairdneri: LC50 = 6100	EC50 = 8800 mg/L/48h EC50 = 12700 mg/L/48h EC50 = 12600 mg/L/48h	NOEC = 430 mg/l (algae; 96 h)

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	mg/L/24h		
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Component	Microtox	M-Factor
Acetone	EC50 = 14500 mg/L/15 min	

12.2. Persistence and degradability

Readily biodegradable

Persistence

Persistence is unlikely, based on information available.

Component	Degradability
Acetone 67-64-1 (>95)	91 % (28 d) (OECD 301 B)

12.3. Bioaccumulative potential

Bioaccumulation is unlikely

Component	log Pow	Bioconcentration factor (BCF)
Acetone	-0.24	0.69 dimensionless

12.4. Mobility in soil

The product contains volatile organic compounds (VOC) which will evaporate easily from all surfaces. Will likely be mobile in the environment due to its volatility. Disperses rapidly in air.

12.5. Results of PBT and vPvB assessment

Substance is not considered persistent, bioaccumulative and toxic (PBT) / very persistent and very bioaccumulative (vPvB).

12.6. Endocrine disrupting properties

Endocrine Disruptor Information

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

12.7. Other adverse effects

Persistent Organic Pollutant Ozone Depletion Potential

This product does not contain any known or suspected substance.

This product does not contain any known or suspected substance.

SECTION 13: DISPOSAL CONSIDERATIONS

13.1. Waste treatment methods

Waste from Residues/Unused Products

Waste is classified as hazardous. Dispose of in accordance with the European Directives on waste and hazardous waste. Dispose of in accordance with local regulations.

Contaminated Packaging

Dispose of this container to hazardous or special waste collection point. Empty containers retain product residue, (liquid and/or vapor), and can be dangerous. Keep product and empty container away from heat and sources of ignition.

European Waste Catalogue (EWC)

According to the European Waste Catalog, Waste Codes are not product specific, but application specific.

Other Information

Waste codes should be assigned by the user based on the application for which the product was used. Do not flush to sewer. Can be landfilled or incinerated, when in compliance with local regulations.

SECTION 14: TRANSPORT INFORMATION

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IMDG/IMO

14.1. UN number UN1090
14.2. UN proper shipping name ACETONE
14.3. Transport hazard class(es) 3
14.4. Packing group II

ADR

14.1. UN number UN1090
14.2. UN proper shipping name ACETONE
14.3. Transport hazard class(es) 3
14.4. Packing group II

IATA

14.1. UN number UN1090
14.2. UN proper shipping name ACETONE
14.3. Transport hazard class(es) 3
14.4. Packing group II

14.5. Environmental hazards No hazards identified
14.6. Special precautions for user No special precautions required.
14.7. Maritime transport in bulk according to IMO instruments Not applicable, packaged goods

SECTION 15: REGULATORY INFORMATION

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

International Inventories

Europe (EINECS/ELINCS/NLP), China (IECSC), Taiwan (TCSI), Korea (KECL), Japan (ENCS), Japan (ISHL), Canada (DSL/NDSL), Australia (AICS), New Zealand (NZIoC), Philippines (PICCS). US EPA (TSCA) - Toxic Substances Control Act, (40 CFR Part 710)

Component	CAS No	EINECS	ELINCS	NLP	IECSC	TCSI	KECL	ENCS	ISHL
Acetone	67-64-1	200-662-2	-	-	X	X	KE-29367	X	X

Component	CAS No	TSCA	TSCA Inventory notification - Active-Inactive	DSL	NDSL	AICS	NZIoC	PICCS
Acetone	67-64-1	X	ACTIVE	X	-	X	X	X

Legend: X - Listed '-' - Not Listed **KECL** - NIER number or KE number (<http://ncis.nier.go.kr/en/main.do>)

Authorisation/Restrictions according to EU REACH

Component	CAS No	REACH (1907/2006) - Annex XIV - Substances Subject to Authorization	REACH (1907/2006) - Annex XVII - Restrictions on Certain Dangerous Substances	REACH Regulation (EC 1907/2006) article 59 - Candidate List of Substances of Very High Concern (SVHC)
Acetone	67-64-1	-	Use restricted. See item 75. (see link for restriction details)	-

REACH links

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<https://echa.europa.eu/substances-restricted-under-reach>

Seveso III Directive (2012/18/EC)

Component	CAS No	Seveso III Directive (2012/18/EC) - Qualifying Quantities for Major Accident Notification	Seveso III Directive (2012/18/EC) - Qualifying Quantities for Safety Report Requirements
Acetone	67-64-1	Not applicable	Not applicable

Regulation (EC) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of dangerous chemicals

Not applicable

Contains component(s) that meet a 'definition' of per & poly fluoroalkyl substance (PFAS)?

Not applicable

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 .

Take note of Directive 2000/39/EC establishing a first list of indicative occupational exposure limit values

National Regulations

UK - Take note of Control of Substances Hazardous to Health Regulations (COSHH) 2002 and 2005 Amendment

WGK Classification

See table for values

Component	Germany - Water Classification (AwSV)	Germany - TA-Luft Class
Acetone	WGK1	

Component	France - INRS (Tables of occupational diseases)
Acetone	Tableaux des maladies professionnelles (TMP) - RG 84

Component	Switzerland - Ordinance on the Reduction of Risk from handling of hazardous substances preparation (SR 814.81)	Switzerland - Ordinance on Incentive Taxes on Volatile Organic Compounds (OVOC)	Switzerland - Ordinance of the Rotterdam Convention on the Prior Informed Consent Procedure
Acetone 67-64-1 (>95)		Group I	

15.2. Chemical safety assessment

A Chemical Safety Assessment/Report (CSA/CSR) has been conducted by the manufacturer/importer

SECTION 16: OTHER INFORMATION

Full text of H-Statements referred to under sections 2 and 3

H225 - Highly flammable liquid and vapor

H319 - Causes serious eye irritation

H336 - May cause drowsiness or dizziness

EUH066 - Repeated exposure may cause skin dryness or cracking

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Legend

CAS - Chemical Abstracts Service

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

PICCS - Philippines Inventory of Chemicals and Chemical Substances

IECSC - Chinese Inventory of Existing Chemical Substances

KECL - Korean Existing and Evaluated Chemical Substances

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

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

ENCS - Japanese Existing and New Chemical Substances

AICS - Australian Inventory of Chemical Substances

NZIoC - New Zealand Inventory of Chemicals

WEL - Workplace Exposure Limit

ACGIH - American Conference of Governmental Industrial Hygienists

DNEL - Derived No Effect Level

RPE - Respiratory Protective Equipment

LC50 - Lethal Concentration 50%

NOEC - No Observed Effect Concentration

PBT - Persistent, Bioaccumulative, Toxic

TWA - Time Weighted Average

IARC - International Agency for Research on Cancer Predicted No Effect Concentration (PNEC)

LD50 - Lethal Dose 50%

EC50 - Effective Concentration 50%

POW - Partition coefficient Octanol:Water

vPvB - very Persistent, very Bioaccumulative

ADR - European Agreement Concerning the International Carriage of Dangerous Goods by Road

IMO/IMDG - International Maritime Organization/International Maritime Dangerous Goods Code

OECD - Organisation for Economic Co-operation and Development

BCF - Bioconcentration factor

Key literature references and sources for data

<https://echa.europa.eu/information-on-chemicals>

Suppliers safety data sheet, Chemadvisor - LOLI, Merck index, RTECS

ICAO/IATA - International Civil Aviation Organization/International Air Transport Association

MARPOL - International Convention for the Prevention of Pollution from Ships

ATE - Acute Toxicity Estimate

VOC - (Volatile Organic Compound)

Training Advice

Chemical hazard awareness training, incorporating labelling, Safety Data Sheets (SDS), Personal Protective Equipment (PPE) and hygiene.

Use of personal protective equipment, covering appropriate selection, compatibility, breakthrough thresholds, care, maintenance, fit and standards.

First aid for chemical exposure, including the use of eye wash and safety showers.

Fire prevention and fighting, identifying hazards and risks, static electricity, explosive atmospheres posed by vapours and dusts.

Prepared By

Health, Safety and Environmental Department

Creation Date

28-Apr-2009

Revision Date

03-Apr-2024

Revision Summary

New emergency telephone response service provider.

This safety data sheet complies with Regulation UK SI 2019/758 and UK SI 2020/1577 as amended.

Disclaimer

The information provided in this Safety Data Sheet is correct to the best of our knowledge, information and belief at the date of its publication. The information given is designed only as a guidance for safe handling, use, processing, storage, transportation, disposal and release and is not to be considered a warranty or quality specification. The information relates only to the specific material designated and may not be valid for such material used in combination with any other materials or in any process, unless specified in the text

End of Safety Data Sheet