PROPER PRESCRIBING & DISPENSING OF CONTROLLED SUBSTANCES NY STATE

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5.11 5.12

- NYS Veterinary Medicine & Veterinary Technology:Practice Guidelines:Guideline 5 (nysed.gov)

Veterinarian Client Patient Relationship

A VCPR exists when all of the following are satisfied:

The veterinarian has assumed the responsibility for making medical judgments regarding the health of the patient with the assent of the owner of the animal or their duly authorized agent.

The veterinarian is readily available for follow-up evaluation and oversight of treatment and outcomes, or has arranged for appropriate continuing care and treatment.

Patient records are maintained.

A. Drugs dispensed from a veterinary pharmacy should be labeled with the following information:

   A. name, address and telephone number of the facility;
   B. client's name;
   C. the species and name, number, or other identifying information for the animal;
   D. date dispensed;
   E. directions for use, including withdrawal time and precautionary information, if applicable;
   F. the manufacturer's trade name of the drug or the generic name, strength (if more than one dosage form exists), quantity of drug and the expiration date when established by the manufacturer; and
   G. name of prescribing veterinarian.

Starting with any controlled substances that are dispensed on or after August 27, 2013, veterinarians are required to report dispensing activity to the NYSDOH, Bureau of Narcotic Enforcement (BNE) within 24 hours.

The reporting is done through the Health Commerce System (HCS) account previously used by the veterinarian to report controlled substance dispensing on a monthly basis.

Prescribing: all medications

- only prescribe, deliver, or have delivered prescription drugs when a VCPR has been established and you have determined that the prescription drug is therapeutically indicated for the health and/or well being of the animal. You cannot fill prescriptions from other veterinarians.

Written prescriptions can be filled at a pharmacy of the client's choice. A written prescription for a drug must be provided upon request if a valid VCPR has been established. All written prescriptions should include the following information:

A. the name, address, telephone number, license number and signature of the prescribing veterinarian;
B. the name and address of the client;
C. the species and name, number or other identifying information for the animal;
D. the name, strength and quantity of the drug(s);
E. directions for use including, if applicable, withdrawal time;
F. date of issue;
G. number of refills; and
H. Dispense as Written box.

- For controlled substances:

- not prescribe, dispense, deliver, or order any controlled substance unless you are currently registered with the Federal Drug Enforcement Administration (DEA).

- FDA Warns Some Pet Owners Are Abusing Opioids Prescribed to Their Pet – NBC 5 Dallas-Fort Worth (nbcdfw.com)

FAQs E prescribing

FAQs E prescribing

Bureau of Narcotic Enforcement

New York State Department of Health

Bureau of Narcotic Enforcement

http://www.health.ny.gov/professionals/narcotic

- What about the DEA??

- The Law
- The Regulations

- Rules for prescribing….Why do I have to know these?

Regulations…80.63…Prescribing

- (a) A prescription as defined by the Public Health Law means:

  (1) an official New York State prescription; (paper or ERx)

  (2) an oral prescription; or

  (3) an out-of-state prescription, which means a prescription issued in lieu of an official prescription by a practitioner in another state who is licensed by that state to prescribe controlled substances.

- (c)(1) No controlled substance prescription shall be issued prior to the examination of the patient by the practitioner except as otherwise permitted by this subdivision.

- (2) Once the initial examination has been completed, the frequency and necessity for future examinations prior to prescribing, either for the same acute or chronic condition, will be made by the practitioner utilizing generally accepted medical standards, including taking into account the drug to be prescribed and the patient's condition, history and disposition toward the use of controlled substances.

- (3) In the temporary absence of the initial prescriber, an authorized practitioner may issue a controlled substance prescription for a patient as part of a continuing therapy if the practitioner: (i) had direct access to the patient's medical records and such records warrant continued controlled substance prescribing, or

- (ii) had direct and adequate consultation with the initial prescriber, who assures the necessity of continued controlled substance prescribing and with which the practitioner concurs. If the patient record is not available, the practitioner shall document the activity for his or her own record and shall transmit to the initial prescriber the prescription information. The initial prescriber shall include the prescription information in the patient's record

- (4) A practitioner may prescribe a controlled substance to his or her patient after review of the patient's record if the record contains the result of an examination performed by a consulting physician or hospital and such record warrants the prescribing.

- (5) If a patient develops a new condition that would warrant the issuance of a prescription for a controlled substance, a practitioner may issue such prescription prior to performing an examination if: (i) the prescribing practitioner has a previously established practitioner/patient relationship with the patient; and (ii) an emergency exists; and….

- (iii) the prescription does not exceed a 5 day supply as determined by the directions for use. An emergency means that the immediate administration of the drug is necessary for the proper treatment of the patient and that no alternative treatment is available. If the practitioner prescribes such substance orally, the practitioner must comply with the requirements of section 80.68 and section 80.70 of this Part. (80.68 defines emergency and 80.70 are the rules for oral Rxs for controls)

Who May Prescribe Controlled Substances (NY)?

A physician (including DOs), dentist, podiatrist, veterinarian, scientific investigator (limited), or other person licensed, or otherwise permitted to dispense,

(including duly authorized Midwives, Nurse Practitioners, Physician Assistants and , pharmacists in a CDTM setting

But not yet)

- ***NOT TO INCLUDE OPTOMETRISTS***

Prescribing within scope of practice

- MDs
- Vets
- DDS
- Podiatrists
- RPAs
- NP **

Purpose of issue 80.65

80.65 Purpose of issue. A prescription, in order to be effective in legalizing the possession of controlled substances, shall be issued for ***legitimate medical purposes only***. The responsibility for the proper prescribing and dispensing of controlled substances shall be on the physician, dentist, podiatrist, veterinarian or other authorized practitioner, ***but a corresponding liability shall rest with the pharmacist who fills the prescription.***

An example

- Are there any opioids that are approved for use in animals?
- Two opioids are approved and marketed for use in animals, butorphanol and buprenorphine.

- Animal drugs compounded from bulk drug substances do not undergo review by FDA, meaning that the FDA has not determined that these unapproved products are safe and effective for their intended use.

- Classifying RX and OTC Animal Drugs
- During the drug approval or indexing process, FDA is responsible for determining the marketing status (prescription, over-the-counter, or VFD) of animal drug products.

- Effective use of a drug product assumes that an accurate diagnosis can be made with a reasonable degree of certainty

- The same drug substances can be marketed in a number of different dosage forms, intended for use by different routes of administration, and in different species of animals. Thus, these drug products may be appropriately labeled Rx in some cases and OTC in others. Rx products must bear the legend:

- "Caution: Federal law restricts this drug to use by or on the order of a licensed veterinarian."

New York……Internet prescribing

Section 80.63 requires a practitioner to physically examine a patient prior to initially prescribing a controlled substance. Issuing an Rx for a c.s. solely on the basis of a questionnaire or other medical history submitted to a practitioner over the internet does not meet the requirements of a physical examination or establish a legitimate practitioner-patient relationship and is not a valid Rx……

Once the initial examination has been made, the necessity for future examinations, and their frequency, is a matter of clinical judgment based on generally accepted medical standards.

- Written prescriptions for controlled substances

All prescriptions written in NY must be written on an official NYS Rx (no matter where they are to be filled) or electronically transmitted

How long is a c.s. Rx valid?

- 80.73 Pharmacists.

(a)…… presented within 30 days of the date such prescription was signed by the authorized practitioner

SW CNYRxPadMV96475 P Pad 15 of 15 4/7/2006 N

OFFICIAL NEW YORK STATE PRESCRIPTION

Jackson Browne DVM
160 Secor Road
Hastings On Hudson NY 10706
NY Lic # 005242 NPI 121271211

PRACTITIONER DEA NUMBER

AB1857020

Patient Name Canine Bova (Amber) Date Today's Date

Address 123 Main Street

City Anytown State NY Zip 11111 Age 6 Sex M F X

Acetaminophen with Codeine #2

#30

S: Take one tablet q 4 h prn pain

4
MAXIMUM DAILY DOSE
(controlled substances only)

Prescriber Signature X Jackson Browne DVM

THIS PRESCRIPTION WILL BE FILLED GENERICALLY UNLESS PRESCRIBER WRITES 'daw' IN BOX BELOW

REFILLS ☐ None Refills:

PHARMACIST TEST AREA:

Dispense As Written

0FGG6P 18

ANTI-FRAUD PROTECTION - PATENTS

Note: DEA # in most cases will not be imprinted. In order for a controlled substance Rx that is written to be valid, the DEA # of the prescriber MUST be on the Rx….

- I understand what is required but what if it is missing?

- NY BNE regulations (80.68 and 80.69) allow pharmacies to add/change patient information (except patient name) ***through good faith effort utilizing their professional judgment***. The pharmacist may also add or change information ***after obtaining authorization from the practitioner……***

Regs 80.68 and 80.69
Adding or changing information on a written Rx for a controlled drug in New York

Add w/ Pract. authorization	Add without auth.with good faith effort	Never add	Change w/ Pract. authorization	Change without authorization	Never change
Pract DEA #	Patient address	**Patient Name**	Pract DEA #	Patient address	**Patient Name**
Instit.DEA #/ suffix	Patient sex	**Pract. signature**	Instit.DEA #/ suffix	Patient sex	**Pract. signature**
Directions	Patient age	**Date written**	Directions	Patient age	**Date written**
Diag Code		**Drug name**	Diag Code		**Drug name**
MDD		**Quantity**	Quantity		
Strength			MDD		
			Strength		
			Dosage form		

- How much can I dispense?

- no such prescription shall be made for a quantity of substances which would exceed a 30-day supply if the substance were used in accordance with the directions for use, specified on the prescription.

- This rule is true for all classes of controlled substances

- But I thought I could give a three month’s supply?

- A practitioner may issue a prescription for up to a three month supply of a controlled substance, including chorionic gonadotropin, or up to a six month supply of an anabolic steroid if used in accordance with the directions for use, provided that the prescription has been issued for the treatment of:

- (i) panic disorders, designated as code A;

  (ii) attention deficit disorder, designated as code B;

  (iii) chronic debilitating neurological conditions characterized as a movement disorder or exhibiting seizure, convulsive or spasm activity, designated as code C;

  (iv) relief of pain in patients suffering from conditions or diseases known to be chronic or incurable, designated as code D;

  (v) narcolepsy, designated as code E; or

  (vi) hormone deficiency states in males, gynecologic conditions that are responsive to treatment with anabolic steroids or chorionic gonadotropin, metastatic breast cancer in women, anemia and angioedema, designated as code F.

Condition Codes for up to a 3 month supply of a controlled drug or up to a six month supply of an anabolic steroid or chorionic gonadotropin (HCG)

Code A: Panic Disorder	**Code B:** Attention Deficit Disorder.	**Code C:** Chronic debilitating neurological conditions characterized as a movement disorder or exhibiting seizure, convulsive or spasm activity.
Code D: Relief of pain in patients suffering from diseases known to be chronic and incurable.	**Code E:** Narcolepsy	**Code F:** Hormone deficiency states in males, gynecologic conditions that are responsive with anabolic steroids or chorionic gonadotropin, metastatic breast cancer in women, anemia and angioedema.

Schedules For Controlled Substances (NYS)

The Controlled Substances Act (CSA) is the statute prescribing federal U.S. drug policy under which the manufacture, importation, possession, use and distribution of certain substances is regulated. It was passed by the 91st United States Congress as Title II of the Comprehensive Drug Abuse Prevention and Control Act of 1970 and signed into law by President Richard Nixon

The legislation created five Schedules (classifications), with varying qualifications for a substance to be included in each. Two federal agencies, the Drug Enforcement Administration and the Food and Drug Administration, determine which substances are added to or removed from the various schedules, although the statute passed by Congress created the initial listing. Classification decisions are required to be made on criteria including potential for abuse currently accepted medical use in treatment in the United States, and international treaties.

The basic structure of Federal and New York "laws" consists of five classifications or "schedules" of controlled substances. The degree of control, the conditions of record-keeping, the particular order forms and prescriptions required, and other regulatory requirements all hinge on these classifications. Following are the five schedules, their criteria and some specific drugs that are included in each of the schedules.

Note NDC number designation:

1st 4 or 5 digits indicate manufacturer
2nd set of numbers indicate drug item
3rd set of numbers indicate package size

SCHEDULE	CRITERIA	EXAMPLES
I	Drugs included in this schedule are considered to have: • A high potential for abuse • No currently accepted medical use in the United States • A lack of accepted safety for use under medical supervision	**Hallucinogenic Substances (LSD, marijuana, mescaline, peyote)** **Methaqualone** **Heroin** **Cannabis**

II	Drugs are included in this schedule upon finding that: • The substance has a high potential for abuse • The substance has a currently accepted medical use in the United States or a currently accepted medical use with severe restrictions • The abuse of the drug may lead to severe psychological or physical dependence	Amobarbital and salts (Amytal) Amphetamines Anabolic steroids (NY State) Transdermal System (Androderm, Testoderm) Cocaine Codeine Dihydromorphinone Hydromorphone (Dilaudid) Meperidine (Demerol) Methadone (Dolophine) Methamphetamine (Desoxyn) Methylphenidate (Ritalin) Concerta Adderall Nucynta Fentanyl (Duragesic)	Morphine Opium Tincture Oxycodone (Percodan) Oxymorphone Pentobarbital and salts (Nembutal) Percocet Secobarbital and salts (Seconal) Testosterone Tuinal Pulvule **All Hydrocodone products** Tussionex Vicodin Zydone

Notice Roman Numeral

Remember-
anabolic steroids
CIII Federal and
CII in NY State

III	Drugs are included in this schedule upon finding that: . The substance has a potential for abuse but less than those drugs listed in Schedules I and II . The substance has a currently accepted medical use in the United States . Abuse of this drug may lead to moderate or low physical dependence or high psychological dependence	Benzphetamine (Didrex) Butabarbital (Butisol) Fioricet w/Codeine Fiorinal Fiorinal w/Codeine Mediatric Percogesic w/Codeine	Tylenol w/Codeine

IV	Drugs are included in this schedule upon finding that: . The substance has a low potential for abuse relative to those in Schedule III . The substance has a currently accepted medical use in the United States . Abuse of this drug may lead to limited physical or psychological dependence relative to those in Schedule III	Alprazolam (Xanax) Chloral Hydrate (Noctec) Chlorazepate (Tranxene) Chlordiazepoxide (Librium) Clonazepam (Klonopin) Diazepam (Valium) Dethylpropion (Tenuate, Tepanil) Flurazepam (Dalmane)	Lorazepam (Ativan) Meprobamate (Miltown, Equanil) Oxazepam (Serax) Phenobarbital Phentermine HCl (Fastin) Phentermine Resin (Ionamin) Temazepam (Restoril) Triazolam (Halcion) Zolpidem (Ambien)

V	Drugs are included in this schedule upon finding that: • The substance has a low potential for abuse relative to those in Schedule IV • The substance has a currently accepted medical use in the United States Abuse of this drug may lead to limited physical or psychological dependence relative to those in Schedule IV	Actifed w/Codeine Cough Syrup Ambenyl Cough Syrup Calcidrine Syrup Cheracol Cough Syrup Dimetane DC Lomotil Lyrica Novahistine Expectorant Liquid Novahistine DH LiquidPediacof Syrup Phenergan w/Codeine Phenergan VC w/Codeine Robitussin A-C Syrup Robitussin DAC Triaminic Expectorant w/Codeine Tylenol w/Codeine Elixir

Examples include cough preparations containing not more than *200 mg.* of codeine per 100 ml. (20mg/10ml) or per 100 grams (Robitussin AC® and Phenergan with Codeine®).

Pediacof Syrup
Phenergan w/Codeine
Phenergan VC w/Codeine
Robitussin A-C Syrup
Robitussin DAC
Triaminic Expectro

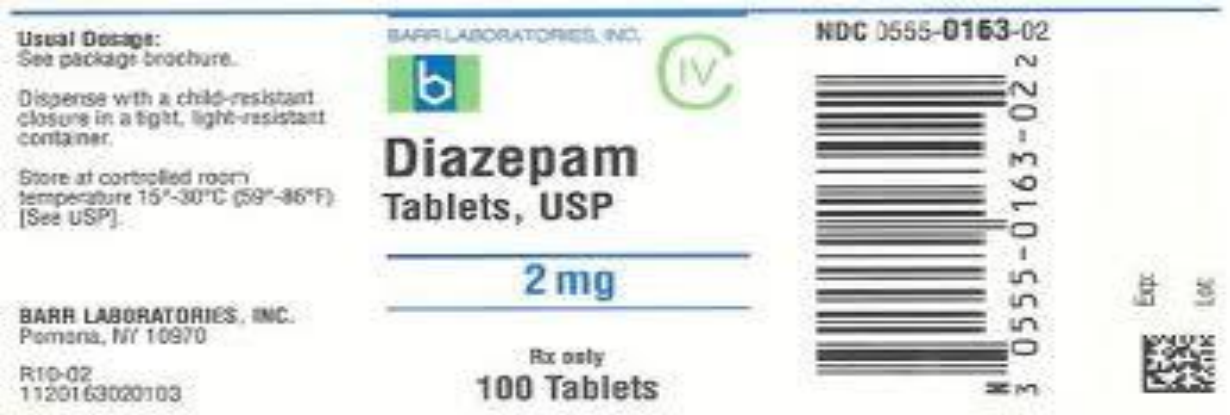
- Written or Electronic Rxs LIMITS

	Maximum Qty allowed	Up to 90 days ?	Up to 90 days with refills ?	Up to 180 days ?	Refills ?
C II Anabolic Steroid	Up to 30 days supply	**Yes**	**No**	**Yes**	None

	Maximum Qty allowed	Up to 90 days ?	Up to 90 days with refills ?	Up to 180 days ?	Refills ?
C II	Up to 30 days supply	Yes	No	No	None

	Maximum Qty allowed	Up to 90 days ?	Up to 90 days with refills ?	Up to 180 days ?	Refills ?
C III	Up to 30 days supply	Yes	Yes- 1 only	No	Up to 5 within 6 months of date of issue

	Maximum Qty allowed	Up to 90 days ?	Up to 90 days with refills ?	Up to 180 days ?	Refills ?
C IV Benzodiazepines	Up to 30 days supply	**Yes**	**No**	**No**	None

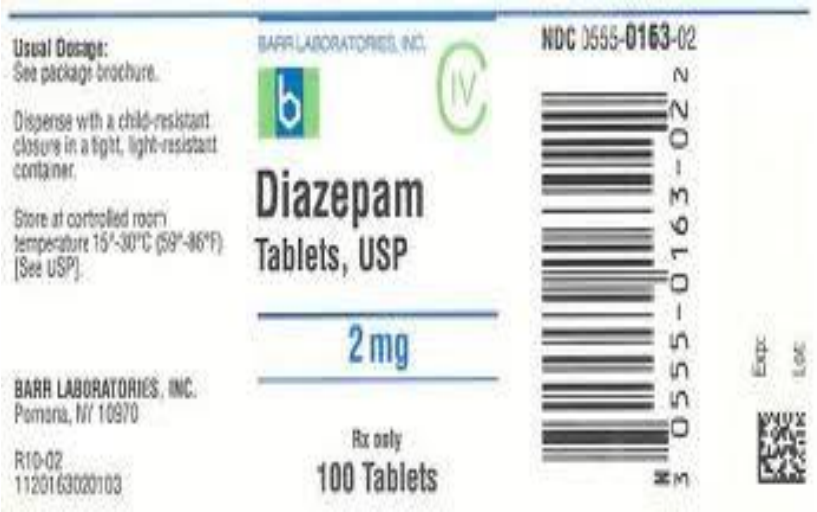


	Maximum Qty allowed	Up to 90 days ?	Up to 90 days with refills ?	Up to 180 days ?	Refills ?
C IV	Up to 30 days supply	Yes	Yes- 1 only	No	Up to 5 within 6 months of date of issue

	Maximum Qty allowed	Up to 90 days ?	Up to 90 days with refills ?	Up to 180 days ?	Refills ?
CV	Up to 30 days supply	Yes	Yes- 1 only	No	Up to 5 within 6 months of date of issue

Written Rxs

	Maximum Qty allowed	Up to 90 days ?	Up to 90 days with refills ?	Up to 180 days ?	Refills ?
C II Anabolic Steroid	Up to 30 days supply	Yes	No	Yes	None
C II	Up to 30 days supply	Yes	No	No	None
C III	Up to 30 days supply	Yes	Yes- 1 only	No	Up to 5 within 6 months of date of issue
C IV Benzodiazepines	Up to 30 days supply	Yes	No	No	None
C IV	Up to 30 days supply	Yes	Yes- 1 only	No	Up to 5 within 6 months of date of issue
CV	Up to 30 days supply	Yes	Yes- 1 only	No	Up to 5 within 6 months of date of issue



How are these drugs handled differently in NY?

Partial filling at patient request

Refer to 80.74.. a pharmacist may partially fill a prescription for a controlled substance provided that:

(1) each partial filling is recorded in the same manner as a refill;

(2) the total quantity dispensed does not exceed the total quantity prescribed for a 30 day period.

(C III, CIV (except benzos) and CV)

All part fills must be done within 30 days

If CIIs or benzos are reduced the balance of the Rx is void.

Partial fill– not in stock

- (l) A pharmacist may partially fill an official New York State prescription for a schedule II controlled substance or those schedule III or schedule IV controlled substances listed in section 80.67(a) of this Part provided that:

- the pharmacist does not have a sufficient quantity to fill an emergency oral or official prescription and he/she makes a notation of the quantity supplied on the prescription (or written record of the emergency oral prescription). The remaining portion of the prescription may be filled within 72 hours of the first partial filling. However, if the remaining portion is not or cannot be filled with the 72-hour period, the pharmacist shall so notify the prescribing practitioner. No further quantity may be supplied beyond 72 hours without a new prescription

- All partial fillings filled under subdivision (1) of this section must occur within 30 days from the date the prescription was issued

- Telephoned Rxs for controlled drugs

Telephoned orders for controlled substances may only be taken from the prescriber and as with all order orders only to be received by a pharmacist or pharmacy intern

Information Requirements. Oral Rxs

- Prescriber's name, address, ***DEA number***
- Patient's name, full address
- Date of oral order
- Name, quantity, and directions for use of drug and maximum daily dose (MDD) **
- Generic substitution (permitted or prohibited)
- Notation (telephone order)
- Pharmacist's initials or signature

- Quantity limits for a phoned or faxed Rx (original, signed serialized Rx in NY) for a controlled drug

Oral Rxs *including faxes (serialized & signed)*

	Maximum Quantity	Refills	Covering Rx
Anabolic Steroids	**5 Days emergency only**	None allowed	Required and must report if not rec'd
Other C II s	**5 Days emergency only**	None allowed	Required and must report if not rec'd
C III	**Up to 5 days supply**	None*	Required but no reporting needed
Benzodiazepines	**5 Days emergency only**	None allowed	Required and must report if not rec'd
C IV	Up to 30 days-max 100 dosage units	None *	Required but no reporting needed
C V	Up to 5 days supply	None *	Required but no reporting needed

EMERGENCY ORAL RX FOR SCHEDULE II DRUGS AND OTHER DRUGS THAT MAY BE ADDED BY THE COMMISSIONER that require official NYS RX

80.68

Emergency defined: all must exist and determination is made by the prescriber.. *You should note this on Rx*

1) Immediate administration of the drug is necessary

2) No alternative treatment is available

3) No possible way to write the Rx now

- What about refills? And what does refill prn mean?

- What about a followup or covering Rx?

Prescribers must send follow-up prescriptions to pharmacies within 72 hours of placing the oral order. Upon receiving a follow-up prescription, pharmacists must endorse on the face of the prescription the prescription number, date of filling, their signatures, and the statement that the prescription is a follow-up. The following statement must be placed on the back of the prescription: “Follow-up prescription to oral order _ [Rx number], oral order filled on _ [date], written prescription received ___ [date].”

The oral order must be attached to the follow-up prescription and filed in the Schedule III, IV, and V files. When a follow-up prescription is not received, the pharmacist must record on the back of the oral order the statement “Written prescription not received,” with the date and the name of the pharmacist and place it in the appropriate file.

CIIs and Benzodiazepines

- When a follow-up Rx is not received, the pharmacist must notify the NYS Bureau of Controlled Substances in writing within seven days. The DEA must also be notified, but the method and time frame are not specified in federal law. Although not required by federal or state regulations, it is good practice for a pharmacist to note when a follow-up prescription is not received, and date, sign, and file the oral memorandum in the appropriate prescription file.

NEW YORK STATE DEPARTMENT OF HEALTH
Bureau of Narcotic Enforcement

NOTIFICATION FROM PHARMACY --
PRACTITIONER FAILURE TO PROVIDE OFFICIAL PRESCRIPTION

In accordance with Section 3334 of the Public Health Law and Sections 80.67, 80.68 and 80.69 of the Part 80 Rules and Regulations on Controlled Substances in New York State, a practitioner must provide to the pharmacist an Official New York State Prescription after:

- ✓ **Authorizing an emergency oral prescription for a Schedule II or benzodiazepine controlled substance; OR**
- ✓ **Faxing a controlled substance prescription to a pharmacy for a patient in a hospice program or Residential Health Care Facility (RHCF) which has a written agreement or contract with the dispensing pharmacy, or for compounding for direct parenteral administration.**

If the pharmacist fails to receive such prescription, he/she is required to notify the New York State Department of Health's Bureau of Narcotic Enforcement in writing within seven days from the date of dispensing the controlled substance. This form should be used by the pharmacist for such notification.

****PLEASE PRINT OR TYPE****

PHARMACY INFORMATION		
Pharmacy Name		
Street		
City	State	Zip
Reporting Pharmacist	Telephone	
PRACTITIONER INFORMATION		
Professional License (check one) ☐ MD ☐ DDS ☐ PA ☐ NP ☐ DVM ☐ CNM		
Name		
Street		
City	State	Zip
County	DEA Registration #	
PRESCRIPTION INFORMATION		
Prescription #	Prescription Date:	
Controlled Substance Prescribed	Quantity Prescribed	
PATIENT INFORMATION		
Name		
Street		
City	State	Zip
Is the patient in a hospice program or RHCF which has a written agreement or contract with the dispensing pharmacy? ☐ Yes ☐ No		

Please mail or fax completed form to:

New York State Department of Health
Bureau of Narcotic Enforcement
433 River Street, Suite 303
Troy, New York 12180-2299
(518) 402-0709 (Fax)

Questions?? Call 1-866-811-7957

www.health.ny.gov/professionals/narcotic/

appendix 6a

DOH-4358 (5/11)

DOH 4358

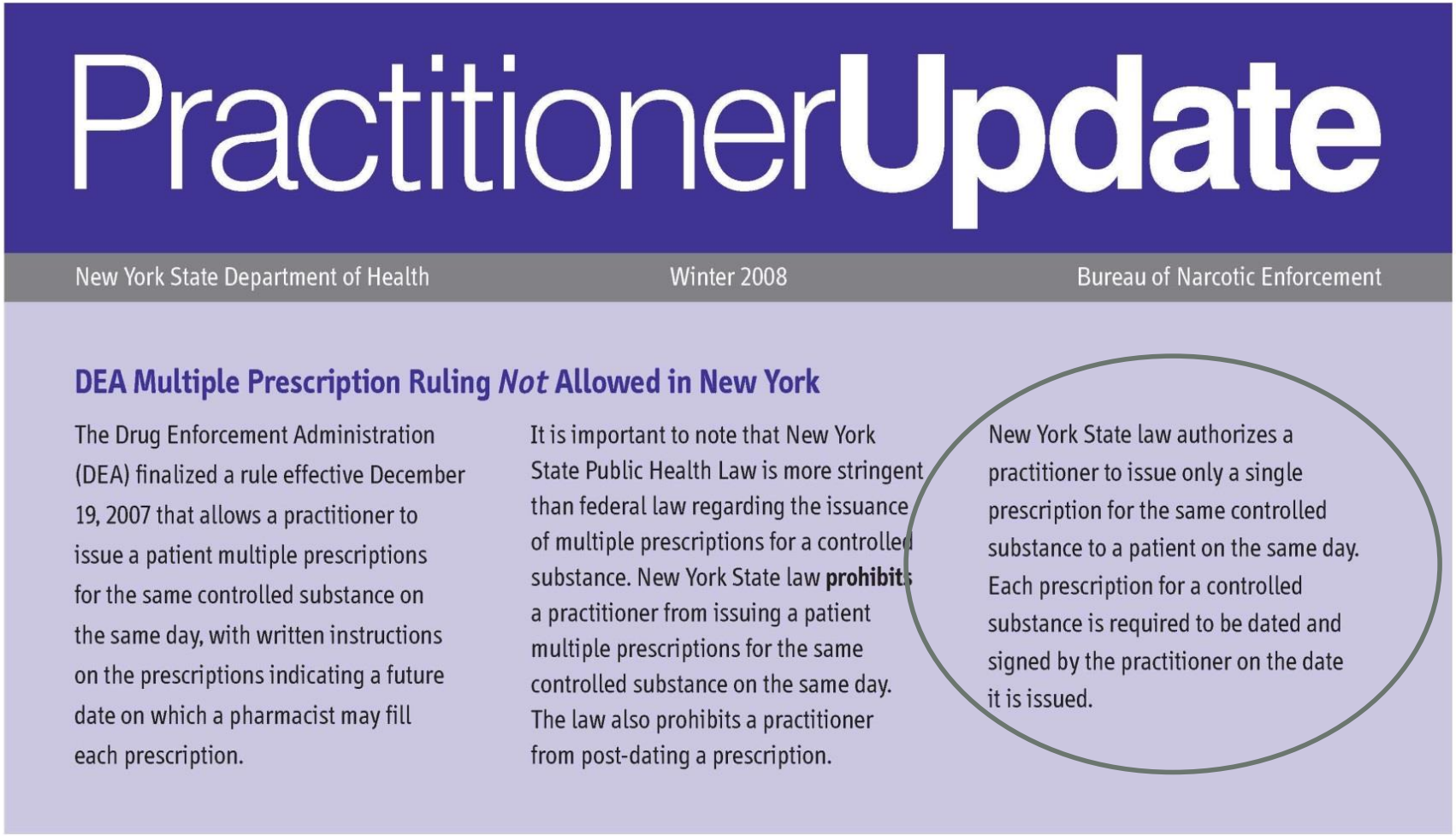
Office use……

Controlled substance prescriptions issued "For Office Use" **are not valid** for dispensing by a pharmacy, since such prescriptions *must be issued solely for a specific patient*.

Controlled Substances for Office Use

Public Health Law, Section 3320, requires practitioners to obtain any controlled substances for use in their practice ***only from a manufacturer or distributor*** licensed by the Bureau of Narcotic Enforcement.

Hasn't the DEA authorized multiple Rxs for the same patients to be dispensed on a future date?



PractitionerUpdate

New York State Department of Health | Winter 2008 | Bureau of Narcotic Enforcement

DEA Multiple Prescription Ruling *Not* Allowed in New York

The Drug Enforcement Administration (DEA) finalized a rule effective December 19, 2007 that allows a practitioner to issue a patient multiple prescriptions for the same controlled substance on the same day, with written instructions on the prescriptions indicating a future date on which a pharmacist may fill each prescription.

It is important to note that New York State Public Health Law is more stringent than federal law regarding the issuance of multiple prescriptions for a controlled substance. New York State law **prohibits** a practitioner from issuing a patient multiple prescriptions for the same controlled substance on the same day. The law also prohibits a practitioner from post-dating a prescription.

New York State law authorizes a practitioner to issue only a single prescription for the same controlled substance to a patient on the same day. Each prescription for a controlled substance is required to be dated and signed by the practitioner on the date it is issued.