38.26 - Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.

Biodiesel consists of mono-alkyl esters of fatty acids of various chain lengths, immiscible with water, with a high boiling point, low vapour pressure and a viscosity similar to that of diesel oil produced from petroleum. Biodiesel is typically made by a chemical process called transesterification, whereby the fatty acids in oils or fats react with an alcohol (usually methanol or ethanol) in the presence of a catalyst to form the desired esters.

It can be obtained from vegetable oils (e.g., rapeseed, soya-bean, palm, sunflower, cotton-seed, jatropha), from animal fats (e.g., lard, tallow) or from used oils or fats (e.g., frying oils, recycled cooking grease).

Biodiesel itself contains neither petroleum oils nor oils obtained from bituminous minerals but can be mixed or blended with distillate fuels obtained from petroleum or bituminous minerals (e.g., diesel, kerosene, heating oil). Biodiesel can be used as fuel for compression-ignition internal combustion piston engines, production of thermal energy or similar uses.

This heading **excludes** :

(a) Mixtures containing, by weight, 70 % or more of petroleum oils or of oils obtained from bituminous minerals (**heading 27.10)**.

(b) Products derived from vegetable oils which have been fully deoxygenated and consist only of aliphatic hydrocarbon chains (**heading 27.10)**.