29.23 - Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.

2923.10 - Choline and its salts

2923.20 - Lecithins and other phosphoaminolipids

2923.30 - Tetraethylammonium perfluorooctane sulphonate

2923.40 - Didecyldimethylammonium perfluorooctane sulphonate

2923.90 - Other

Quaternary organic ammonium salts contain one tetravalent nitrogen cation $R^1R^2R^3R^4N^+$ where R^1, R^2, R^3 and R^4 may be the same or different alkyl or aryl radicals (methyl, ethyl, tolyl etc.).

This cation may be associated with the hydroxide ion (OH $^-$) to give a **quaternary ammonium hydroxide** of general formula R_4N ^+OH corresponding to its inorganic parent ammonium hydroxide NH_4OH .

The residuary valence may, however, be filled by other anions (chloride, bromide, iodide, etc.) to give quaternary ammonium salts.

The most important salts and substitution derivatives of quaternary ammonium bases are :

- (1) **Choline**, its salts and derivatives*. A hydroxyethyltrimethylammonium hydroxide found in the bile, in the brain, in egg-yolk, and in all fresh seeds. A compound from which other very important biological substances are derived (e.g., acetylcholine, methylcholine).
- (2) Lecithins and other phosphoaminolipids*. These are esters (phosphatides) resulting from the combination of oleic, palmitic and other fatty acids with glycerophosphoric acid and an organic nitrogen base such as choline. They are usually yellowish-brown, waxy masses, soluble in ethanol. Lecithins are contained in egg-yolk (ovolecithin) and in animal and vegetable tissue.

Commercial lecithin, which is also included in this heading, is predominantly soya-bean lecithin and consists of a mixture of acetone-insoluble phosphatides (generally 60 to 70 % by weight), soya-bean oil, fatty acids and carbohydrates. Commercial soya-bean lecithin comes in brownish to light-coloured, more or less viscous form or, if the soya-bean oil has been extracted with acetone, in yellowish granules.

Ovolecithin is used in medicine. Commercial soya-bean lecithin is used as an emulsifying, dispersing, etc. agent in the food and animal feed industries, in paints, in the petroleum industry, etc.

- (3) Tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate. These are quaternary ammonium salts of perfluorooctane sulfonate (PFOS) (see headings 29.04, 29.22, 29.35, 38.08 and 38.24).
- (4) Tetramethylammonium iodide ((CH₃)₄NI).
- (5) Tetramethylammonium hydroxide ((CH₃)₄NOH).
- (6) Tetramethylammonium formate (HCOON(CH₃)₄), used in medicine
- (7) Betaine, a quaternary intramolecular salt, and betaine hydrochloride, used, e.g., in medicine, cosmetics and animal feeding.