6. Method according to claim 5, comprising an optional step c) oxidation of the thioethers of the general formula (VI) (product of step b) into sulfoxide (S=0) and/or sulfone ($S(=0)_2$) using an oxidation reagent.

7. A lipid particle containing an amino lipid of one of the claims 1 to 4.

8. A lipid particle according to claim 7, wherein said lipid particle is a liposome.

9. The lipid particle according to one of the claims 7 or 8, further containing a non-cationic lipid.

10. A lipid particle according to one of the claims 7 to 9, further containing a sterol.

11. A lipid particle according to one of the claims 7 to 10, further containing a bioactive agent.

12. A lipid particle according to claim 11, wherein said bioactive agent is a member optionally selected from the group consisting of: a nucleic acid, an antineoplastic agent, an antibiotic, an immunomodulator, an anti-inflammatory agent, an agent acting on the central nervous system, a polypeptide or a polypeptoid.

13. Use of a lipid particle according to one of the claims 7 to 12 for the manufacture of a medicament for delivering a bioactive agent into a cell.

14. Lipid particle according to one of the claims 7 to 12 for use as a medicament.

15. Lipid particle according to one of the claims 7 to 12 for use ~~as a medicament~~ in treatment of a viral infection, a liver disease or disorder, or cancer.

16. Use of a lipid particle according to one of claims 7 to 12 for the manufacture of a medicament to treat a viral infection, a liver disease or disorder, or cancer.