

Where you may put a tiny house in Europe

The building, energy, transport and tax rules in fourteen countries, each checked against the national law or the authority's own guidance, each with its sources. Print it and take it to your building office.

Four questions decide it

This is the question we get more than any other, and the honest answer is that it depends on your country, your municipality and usually your exact plot. But the shape of the problem is the same everywhere, and once you know it you'll save yourself a lot of wasted effort.

Four questions decide it, and it's worth asking them in this order.

1. Does your plot allow a dwelling at all? That's the local land-use plan: detailplan, Bebauungsplan, PLU, omgevingsplan, PGOU, PDM. It has nothing to do with our tiny houses, and it's the question that stops most projects. Answer it before you choose a model, and definitely before you buy land.

2. Is a tiny house on a trailer a vehicle or a building? Almost nowhere does this turn on whether it has wheels. It turns on permanence, and on whether it's connected to mains services. Portugal's national guidance says so in as many words. Italy, Spain and Flanders have all decided that a mobile home lived in as a dwelling is a building. The practical rule:

stay road-legal, stay unconnected and stay temporary, and you're usually a vehicle. Level it on supports, plumb it in and live in it, and you're a building.

3. If it's a building, which energy standard applies, and is there a way round it? Most countries exempt small or temporary buildings, usually at 50 m² or at a fixed number of years. Whether your model meets the standard without an exemption depends on the class, so have a look at the [insulation](#) question.

4. What's the transport permit threshold? 2.55 m wide and 4.0 m high is the EU-wide norm. Above that you need an exceptional-transport permit.

You ask your municipality about 1 and 2. Ask us about 3 and 4, and we'll send you drawings, weights, U-values and the technical file to take to your application.

And the single most useful thing you can do is ring the building office **before you order anything**. Customers who do that almost never get stuck later, and we're very happy to help you prepare for that call.

The one-line version

The exceptions that will actually decide your case are on the country pages.

Country	Permit for a habitable unit	Energy standard	VAT
Sweden	Not for a complementary building inside the size limits	Exempt inside the attefall allowance	25%
Germany	Yes, in almost every Bundesland	GModG, in force 29 July 2026	19%
Norway	Yes, but the mikrohus category simplifies it	TEK17 ch. 14 applies in full	25% on import
Denmark	Yes, byggetilladelse from the kommune	BR18, 30.0 kWh/m ² /yr + 1,000/A	25%
Austria	Yes, rules differ by Bundesland	OIB-RL 6, edition varies by state	20%
Switzerland	Yes, and RPG 2 tightened land outside building zones	Cantonal, based on MuKEn	8.1% on import
Portugal	Yes, and usually on the heavier licenca track	Certificate exempt under 50 m ²	23%
United Kingdom	Often not, via caravan law	Only if it counts as building work	0% if BS 3632 and over 7 m
Ireland	Not for 32–45 m ² behind an existing house, until 2030	Part L applies in full regardless	23% (13.5% if installed as a fixture)
France	Over 20 m ² , yes; caravan under 3 months a year, no	RE2020, simplified under 50 m ²	20%
Belgium	Yes, in all three regions	Regional; under 50 m ² often exempt	21%
Italy	Yes, a dwelling is nuova costruzione	New minimum requirements from 3 June 2026	22%
Spain	Yes, express licence required by law	CTE DB-HE for permanent buildings	21%
Netherlands	Yes, normally via a BOPA	BENG, relaxed for a temporary building	21%

Sweden

Good news if you're in Sweden: the rules got a lot simpler on 1 December 2025, and they now work in our favour.

Do you need a permit? The rules changed on 1 December 2025. The old attefall *anmälan* (notification) was abolished. A single complementary building may now be up to 30 m² inside a detaljplan area and up to 50 m² outside it, with a total plot allowance of 45 m² inside and 65 m² outside. Within those limits and the height limit no permit and no notification is needed on a plot that already has a one- or two-dwelling house. Outside them you need *bygglov* from the kommun. A house on a registered road trailer that stays road-legal and is not connected to permanent services is a vehicle, not a building.

Which energy standard applies. BBR applies to buildings that need bygglov. Complementary buildings under the attefall allowance are exempt from the energy requirements, which is why most of our Swedish customers stay inside them.

Getting the house to you. Standard towing limit 2.55 m wide, 4.5 m high, 24 m long. Above that you need a *dispens för bred transport* from Trafikverket for national roads and from each kommun for local roads.

What you pay in VAT. 25%. As a Swedish company selling to a Swedish customer we invoice Swedish VAT.

Can you register it as your address? A house that is legally sited and connected can be registered as a permanent address (folkbokföringsadress). An attefall complementary building is normally registered as part of the main property, not as a separate address.

The catch. The size limits are national. Whether your specific plot can take another building still depends on the detaljplan and on the kommun.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Regeringen – nya regler för komplementbostadshus från 1 december 2025
<https://www.regeringen.se/>

Boverket – attefallshus och komplementbostadshus
<https://www.boverket.se/>

Germany

Germany is the country we get asked about most, and it's also the one with the least tidy answer, because building law is state law.

Do you need a permit? Building law is state law: all sixteen Bundesländer have their own Landesbauordnung, so there is no single German answer. In most states a habitable building needs a *Baugenehmigung* regardless of size, because the exemptions for small buildings (*verfahrensfreie Vorhaben*) are written for sheds and garden houses and exclude *Aufenthaltsräume* - rooms people stay in. A house on a road-legal trailer parked temporarily is a vehicle; the moment it is used as a dwelling on a plot, most Bauaufsichtämter treat it as a building. Since 30 October 2025 §246e BauGB (the "Bau-Turbo") lets municipalities approve housing projects that deviate from the Bebauungsplan, which has made some tiny-house projects easier.

Which energy standard applies. The GEG no longer exists. It was replaced by the *Gebäudemodernisierungsgesetz* (GModG), published 28 July 2026 and in force from 29 July 2026. New buildings must not exceed 55% of the primary energy demand of the Referenzgebäude. Our **River** model was calculated under the previous GEG 2024 rules in November 2024 with wall U 0.150, roof U 0.150, floor U 0.170 and windows Uw 0.870 W/(m²K), giving H'T 0.281 against a limit of 0.4222 - comfortably inside. That calculation predates GModG and would need redoing for a current application.

Getting the house to you. Standard towing limit 2.55 m wide, 4.0 m high. Above that you need a *Großraum- und Schwertransportgenehmigung* under §29 / §46 StVO, applied for

per federal state via the VEMAGS system. Above 3.0 m wide an escort vehicle is normally required.

What you pay in VAT. 19%. If we only deliver the house, it is an intra-EU distance sale taxed in Germany and we account for German VAT through the EU One Stop Shop. If we also install or assemble it on site, place of supply is Germany under Art. 36 of the VAT Directive, which falls outside OSS and requires German VAT registration.

Can you register it as your address? A house with a *Baugenehmigung* and a completed *Bauabnahme* can be a registered main residence (*Hauptwohnsitz*). Without one it cannot.

The catch. Sixteen state building codes plus the local *Bebauungsplan* decide the outcome. Always ask your Bauamt before you buy.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Gebäudemodernisierungsgesetz (GModG), BGBl. 28 July 2026

<https://www.recht.bund.de/>

§246e BauGB – Bau-Turbo, in force 30 October 2025

https://www.gesetze-im-internet.de/bbaug/_246e.html

VEMAGS – Verfahrensmanagement für Großraum- und Schwertransporte

<https://www.vemags.de/>

Norway

Norway is the friendliest country in Europe for a tiny house our size, because it's the only one that wrote a legal category for it.

Do you need a permit? Norway is the only Nordic country with a purpose-built legal category. Since 1 July 2023 a mikrohus is defined as a building of at most 30 m² BRA, one dwelling unit, one storey, maximum 4.5 m height. It is exempt from the accessibility requirements and from most of TEK17 chapters 8, 12 and 13, and the ceiling height requirement drops to 2.2 m. It still needs a *byggetillatelse* - the category simplifies the technical requirements, not the permission. Watch out for the frequently misquoted 50 m² exemption in SAK10 §4-1: it explicitly excludes beboelse, so it cannot be used for a house you live in.

Which energy standard applies. TEK17 chapter 14 still applies in full to a mikrohus. §14-3 minimum values: wall $U \leq 0.22$, roof $U \leq 0.18$, floor $U \leq 0.18$, windows and doors $U \leq 1.2 \text{ W/(m}^2\text{K)}$, air leakage ≤ 1.5 air changes per hour. Our mobile models built with the older recycled-textile **insulation** do not reach these values (wall U 0.44, roof U 0.42, floor U 0.25), so a mobile model cannot be approved as a Norwegian mikrohus without a thicker build. The semi-mobile and non-mobile models are specified to meet them.

Getting the house to you. Standard towing limit 2.55 m wide, 4.0 m high. Above that you need a *dispensasjon for spesialtransport* from Statens vegvesen for national roads and

from the fylke or kommune for their roads.

What you pay in VAT. Norway is outside the EU. The house is exported from Sweden VAT-free and Norwegian import VAT at 25% plus any customs duty is charged at the border. The buyer is normally the importer of record. Budget for a customs agent.

Can you register it as your address? A mikrohus with a byggetillatelse and a *ferdigattest* can be a registered address in the Folkeregister.

The catch. The mikrohus rules are national, but the plan for your area (reguleringsplan / kommuneplan) decides whether a dwelling is allowed on that plot at all.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

TEK17 §14-3 – minimumsnivå for energitiltak, Direktoratet for byggkvalitet

<https://www.dibk.no/regelverk/byggteknisk-forskrift-tek17/14/14-3/>

Mikrohus – endringer i TEK17 og SAK10 fra 1. juli 2023, DiBK

<https://www.dibk.no/>

SAK10 §4-1 – tiltak som ikke krever søknad

<https://www.dibk.no/regelverk/sak10/4/4-1/>

Denmark

Denmark is one of the few countries whose authorities have published official guidance on tiny houses, which makes the conversation much easier.

Do you need a permit? BR18 applies. The Danish authorities have published an official *Vejledning om Tiny Houses*, which treats a tiny house as a freestanding dwelling of up to about 50 m² intended for permanent year-round use. It needs a *byggetilladelse* from the kommune. A house on wheels used as a dwelling is treated as a building, not as a caravan.

Which energy standard applies. BR18 energy frame for a new dwelling: 30.0 kWh/m²/year plus 1,000/A, where A is the heated floor area. Since 1 July 2025 the CO2 limit of 6.7 kg CO2-eq/m²/year applies to all new buildings, not just those over 1,000 m². Our semi-mobile and non-mobile builds are specified to meet the energy frame; the mobile models are not.

Getting the house to you. Standard towing limit 2.55 m wide, 4.0 m high. Above that a *særtransporttilladelse* is needed from Vejdirektoratet and the police.

What you pay in VAT. 25%. Delivery only is an intra-EU distance sale taxed in Denmark via OSS; delivery with installation makes place of supply Denmark and requires Danish VAT registration.

Can you register it as your address? A tiny house with a byggetilladelse and an *ibrugtagningstilladelse* can be a registered address in CPR.

The catch. The kommune decides. Some Danish kommuner have designated tiny-house areas; most have not.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Bygningsreglementet BR18 – energirammer for nye bygninger
<https://bygningsreglementet.dk/>

Vejledning om Tiny Houses, Social- og Boligstyrelsen
<https://bygningsreglementet.dk/>

CO2-krav til nybyggeri fra 1. juli 2025
<https://bygningsreglementet.dk/>

Austria

Austria works like Germany: nine states, nine building codes, so there's no single Austrian answer we can give you.

Do you need a permit? Building law is state law across the nine Bundesländer, each with its own Bauordnung, so there is no single Austrian answer. All of them require a permit or at least a notification for a habitable building. A house on a road-legal trailer parked on a plot is normally a vehicle at first, but if it stays and is used as a dwelling the Baubehörde will treat it as a building.

Which energy standard applies. The technical baseline is the OIB-Richtlinie 6, edition 2025. It only has legal force where a state has adopted it: as of our last check only Tirol and Wien had adopted the 2025 edition, and the other states still apply the earlier one. Ask your Baubehörde which edition applies in your state.

Getting the house to you. Standard towing limit 2.55 m wide, 4.0 m high. Above that you need a *Sondertransportgenehmigung* under §101 and §104 KFG, applied for per state.

What you pay in VAT. 20%. Delivery only is taxed in Austria via OSS; delivery with installation requires Austrian VAT registration.

Can you register it as your address? A permitted building with a completed Fertigstellungsanzeige can be a registered Hauptwohnsitz.

The catch. Nine state building codes. Confirm with your Baubehörde.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

OIB-Richtlinie 6, Ausgabe 2025 – Energieeinsparung und Wärmeschutz
<https://www.oib.or.at/de/oib-richtlinien>

Österreichisches Institut für Bautechnik – Umsetzung in den Bundesländern
<https://www.oib.or.at/>

Switzerland

Switzerland is decided canton by canton and commune by commune, and one recent change has made it harder than it was.

Do you need a permit? Cantonal and municipal. A habitable building needs a *Baubewilligung* almost everywhere. The important recent change is RPG 2, the second revision of the spatial planning act, in force in stages on 1 January and 1 July 2026, which caps building outside the building zone: cantons must not increase the number of buildings outside building zones by more than 2%. In practice that makes a tiny house on land outside the Bauzone much harder to permit than it was.

Which energy standard applies. Cantonal energy law based on the MuKE model regulations. The specific requirements differ by canton.

Getting the house to you. Switzerland is outside the EU. Standard limit 2.55 m wide, 4.0 m high; above that an *Ausnahmebewilligung* from the cantonal road authority is needed, plus transit formalities at the border.

What you pay in VAT. Swiss import VAT at 8.1% plus any duty is charged at the border. The house is exported from Sweden VAT-free. Budget for a customs agent.

Can you register it as your address? A permitted building can be a registered address. Note the separate Swiss rules on second homes (Zweitwohnungsgesetz) in communes above the 20% threshold.

The catch. 26 cantons and roughly 2,100 communes. Always ask your Gemeinde first.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Raumplanungsgesetz RPG 2 – Inkrafttreten 1. Januar / 1. Juli 2026, Bundesamt für Raumentwicklung
<https://www.are.admin.ch/>

MuKE – Mustervorschriften der Kantone im Energiebereich
<https://www.endk.ch/>

Portugal

This page changes on 1 October 2026. Decreto-Lei 108/2026 rewrites the whole permit system from that date. Everything below is written for the position after it.

Portugal has the clearest national thinking in Europe on what makes a house a building rather than a vehicle. It is also mid-reform: the whole permit system changes on 1 October 2026.

Do you need a permit? The RJUE (Decreto-Lei 555/99) governs, and it is being rewritten. Decreto-Lei 108/2026 takes effect on 1 October 2026, having been postponed from August by Decreto-Lei 155-B/2026. A correction notice in July also restored Article 62 and revoked Article 62-C, so any commentary written from the May text is working from a defective version.

What matters for you. From 1 October there are three forms of prior control: *licença*, *comunicação prévia* and the new *comunicação prévia com prazo*. A new standalone house gets the lighter *comunicação prévia* route only where the plot is already covered by a plano de pormenor, a unidade de execução or a loteamento that fixes the alignments and building footprint, or sits in consolidated urban fabric. On an unplanned plot, and almost always on *solo rústico*, you stay on the *licença* track. The reform is real, but it does not open a fast lane for a house on a bare plot.

There is still no size threshold that exempts a dwelling. The *obras de escassa relevância urbanística* exemption in Art. 6-A covers small ancillary structures beside an existing house, not a standalone home.

And wheels still do not decide it. The national guidance *Recomendação CNT 1/2019* is untouched by the reform: the outcome should not turn on "a existência de rodas", and connection to mains water, sewage, electricity or gas is the decisive sign of permanence. A genuinely

mobile, unconnected, temporarily parked house can be a vehicle. The same house levelled on supports and plumbed in is an *edificação*.

Which energy standard applies. Decreto-Lei 101-D/2020 governs energy certification. Single-family dwellings under 50 m² are exempt from the certificate, but not from the envelope requirements. Maximum U-values from Portaria 138-I/2021 by winter climate zone, W/(m²·°C): opaque walls 0.50 (I1) / 0.40 (I2) / 0.35 (I3); roof and floor 0.40 / 0.35 / 0.30; glazing Uw 2.80 / 2.40 / 2.20. Our standard mobile build (wall U 0.44, roof U 0.42) meets zone I1 for walls but not the roof; our semi-mobile and non-mobile builds meet all three zones.

Getting the house to you. Standard limit 2.55 m wide, 4.0 m high (Portaria 472/2007). Above that an AET from IMT is required, with a copy to Infraestruturas de Portugal before the trip. Above 3.0 m wide, one pilot car. A 4 m-high house body on a trailer deck will exceed 4.0 m total, so plan for an AET.

What you pay in VAT. Standard rate 23%. A temporary 6% rate for housing construction exists from 1 July 2026 under Decreto-Lei 97/2026, but whether it reaches a factory-built house is unresolved – assume 23% and take Portuguese tax advice before relying on the reduced rate. Delivery with installation makes place of supply Portugal and requires Portuguese VAT registration.

Can you register it as your address? From 1 October the *licença de utilização* is replaced. Where the works went through prior control you file a *comunicação prévia de utilização* under Art. 62-A, and use may begin on submission. Where they did not, Art. 62-B's *comunicação prévia com prazo* applies instead. Either way the house has to have

been licensed to become a *morada fiscal*; unlicensed, it is an illegal work exposed to a demolition order.

The catch. Two things. The reform lands on 1 October 2026, so anything you were told before that date should be re-checked, and the municipal instruction lists are still being republished. And Art. 6-A lets each of the 308 câmaras municipais add its own exempt categories by municipal regulation, so there is genuinely no national answer to "does mine need a permit". Ask your câmara.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Decreto-Lei 108/2026 de 29 de maio, 21.ª alteração ao RJUE
<https://files.diariodarepublica.pt/1s/2026/05/10400/0024600377.pdf>

Decreto-Lei 155-B/2026 de 31 de julho, entrada em vigor a 1 de outubro de 2026
<https://files.diariodarepublica.pt/1s/2026/07/14705/0000200003.pdf>

Declaração de Retificação 29-A/2026/1 de 27 de julho
<https://files.diariodarepublica.pt/1s/2026/07/14301/0000200007.pdf>

Recomendação CNT 1/2019, estruturas amóveis e casas amóveis, DGT
https://cnt.dgterritorio.gov.pt/sites/default/files/Recomendacao%201_2019_CNT_0.PDF

CM Lisboa, utilização após operação urbanística sujeita a controlo prévio (Art. 62.º-A)
https://informacoeseservicos.lisboa.pt/fileadmin/informacoes_servicos/pedidos/urbanismo/Listas_documentos/LD_utilizacao_apos_controlo_previo.pdf

Portaria 138-I/2021, Anexo I, coeficientes de transmissão térmica máximos
<https://files.dre.pt/1s/2021/07/12602/0001200053.pdf>

Portaria 472/2007, Regulamento de Autorizações Especiais de Trânsito
[https://antram.pt/attachments/legislacao/Portaria%20472-2007%20\(consolidado\).pdf](https://antram.pt/attachments/legislacao/Portaria%20472-2007%20(consolidado).pdf)

United Kingdom

The UK has a route that doesn't exist anywhere else in Europe, and it's a genuinely good one: caravan law.

Do you need a permit? The most useful route is caravan law. A unit that meets the definition in s.29 Caravan Sites and Control of Development Act 1960 - "designed or adapted for human habitation which is capable of being moved from one place to another" - is not a building operation. A twin-unit may be up to 20 m long, 6.8 m wide and 3.05 m internal height (s.13 Caravan Sites Act 1968 as amended for England by SI 2006/2374), which is a large house. Used ancillary to an existing dwelling (annexe, office, guest space) it generally needs no permission; used as an independent dwelling it is a material change of use and does. Do not rely on waiting it out: s.115 Levelling-up and Regeneration Act 2023 extended the enforcement immunity period from 4 years to 10 years in England from 25 April 2024. Wales remains at 4.

Which energy standard applies. Building Regulations bite on building work. A unit delivered complete and simply sited is generally not building work; a modular unit assembled on foundations generally is. The Future Homes Standard (Part L 2026) was published 24 March 2026 and applies from 24 March 2027.

Getting the house to you. 2.55 m is the normal maximum trailer width. 2.9-4.3 m needs two clear working days' notice to the police, which is cheap and routine. Above 5.0 m you need a VR1 from National Highways; above 6.1 m a Special Order.

What you pay in VAT. This is the big one for UK buyers. Under VATA 1994 Sch.8 Group 9, a caravan exceeding either 7 m in length or 2.55 m in width and manufactured to BS 3632 is

zero-rated. Exceeding the size but not BS 3632-certified: 5%. Under the size thresholds: 20%. Post-Brexit, customs declarations are needed on EU→GB imports; the UK-EU trade agreement gives zero tariffs subject to rules of origin. Northern Ireland stays aligned with EU goods rules under the Windsor Framework, so a direct Sweden→NI shipment avoids GB import formalities.

Can you register it as your address? A caravan that is a sole or main residence is banded for council tax on its pitch. Being banded does not make the siting lawful - the two are independent.

The catch. We do not currently hold BS 3632 certification. Scotland and Wales have their own dimension orders and Wales keeps the 4-year rule.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Caravan Sites and Control of Development Act 1960, s.29

<https://www.legislation.gov.uk/ukpga/1960/62/section/29>

Caravan Sites Act 1968, s.13 – twin-unit dimensions

<https://www.legislation.gov.uk/ukpga/1968/52/section/13>

Levelling-up and Regeneration Act 2023, s.115 – 10-year rule

<https://www.legislation.gov.uk/ukpga/2023/55/section/115>

HMRC VAT Notice 701/20 – caravans and houseboats

<https://www.gov.uk/guidance/vat-treatment-of-caravans-and-houseboats-notice-70120>

National Highways – abnormal loads notification aide-memoire

<https://nationalhighways.co.uk/media/ox4pi2ge/aide-memoire-notification-requirements-for-moving-abnormal-loads.pdf>

Ireland

Ireland changed the rules in July 2026 and is now the most open market in Europe for a tiny house our size, but the window closes in 2030.

Do you need a permit? SI 338-344 of 2026, commenced 27 July 2026, created a new Detached Auxiliary Dwelling class: a 32-45 m² detached dwelling to the rear of an existing house, exempt from planning permission. Conditions: 14 days' prior notice to the planning authority, linked to the principal house's services with no separate water or wastewater connection, cannot be sold separately, and the principal house must be the owner's sole or main residence when work starts. Garden structures that are not dwellings went from 25 m² to 30 m². Both new classes expire on 31 December 2030.

Which energy standard applies. Planning exemption is not building-regulations exemption. Irish Part L (TGD L 2022) and the NZEB standard still apply in full, and so do the fire regulations. This is the most common misunderstanding - assume you will need certification.

Getting the house to you. 2.55 m standard maximum width. An Garda Síochána treats a load as abnormal above 27.4 m long or 4.3 m wide. Below that, local authority permits apply at much lower thresholds - typically above 2.60 m wide, 4.25 m high - and vary by council.

What you pay in VAT. Standard rate 23%. Revenue's published position on prefabricated buildings is that a bare supply is standard-rated, but supply and installation as a fixture is

liable at the reduced 13.5% rate. That is a meaningful difference, but the two-thirds rule may push a factory-built unit back to 23%. Take Irish tax advice before relying on it.

Can you register it as your address? Local Property Tax follows the physical form. A mobile home on a trailer is excluded from "residential property". A modular home permanently attached to the ground and suitable as a separate dwelling is liable to LPT and gets its own Eircode and postal address. That maps cleanly onto our mobile versus semi-mobile lines.

The catch. We have summarised the 2026 regulations from the Department's own circular, not from the statutory instrument text. Whether a house on wheels qualifies as a Detached Auxiliary Dwelling is not confirmed - check with your planning authority.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Circular PLR-02 and SI 338-344 of 2026 - exempted development, gov.ie
[https://www.gov.ie/en/department-of-housing-local-government-and-heritage/circulars/planning-and-development-exempted-dev](https://www.gov.ie/en/department-of-housing-local-government-and-heritage/circulars/planning-and-development-exempted-development-act-of-2000-regulations-2026/)

Revenue - VAT rate for prefabricated buildings
<https://www.revenue.ie/en/vat/vat-rates/search-vat-rates/P/prefabricated-buildings-supply-of-.aspx>

Revenue TDM LPT Part 01-01
<https://www.revenue.ie/en/tax-professionals/tdm/local-property-tax/part-01/01-01.pdf>

An Garda Síochána - abnormal loads
<https://garda.ie/en/Roads-Policing/Abnormal-Loads>

France

France sorts light dwellings into four legal boxes, and which box you're in decides everything. It's worth ten minutes to work out yours.

Do you need a permit? French law sorts light dwellings into four boxes and the box decides everything. A caravane that stays road-legal may sit on a plot for up to 3 months a year (consecutive or cumulative) with no formality; beyond that it needs a *déclaration préalable* (Art. R.421-23 Code de l'urbanisme). A *résidence démontable* (Art. R.111-51) is the box for a permanent light dwelling: no foundations, autonomous from mains, occupied at least 8 months a year, easily dismantled - allowed where the PLU permits, typically in a STECAL. Treated as a construction, the thresholds are: under 5 m² no formality, 5-20 m² *déclaration préalable*, over 20 m² permis de construire. So a typical 20-35 m² house needs a permis de construire unless it stays inside the caravan route.

Which energy standard applies. RE2020 applies to buildings under 50 m² from 1 January 2023 and to temporary constructions from 1 July 2023, in a simplified means-based form. There is no blanket small-or-mobile exemption. A road-legal caravan under the 3-month rule is outside scope because it needs no authorisation.

Getting the house to you. 2.55 m wide, 4.0 m high, 18.75 m road train. Above that it is a *convoi exceptionnel*, authorised by the DREAL. Category 1 up to 3 m wide; 3-4 m is category 2 with heavier escort obligations.

What you pay in VAT. 20%. Delivery only is a distance sale taxed in France via OSS. Delivery with installation makes place of supply France and requires French VAT registration. No

reduced rate applies - the 10% and 5.5% rates need works on a dwelling completed more than two years ago.

Can you register it as your address? Yes in principle. Art. R.111-51 expressly recognises the *résidence démontable* as *habitat permanent*, so a lawfully sited unit can be a main residence with an address.

The catch. Whether RE2020 applies to a *résidence démontable* specifically is not settled. Confirm with your mairie before you commit.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Code de l'urbanisme, Art. R.111-51 – résidences démontables

<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000031721189>

Fiche DGALN – habitats alternatifs et démontables

https://www.bruded.fr/wp-content/uploads/2018/05/fiche_habitats-alternatifs-et-dmontables_dgaln.pdf

Ordre des architectes – quelle autorisation d'urbanisme pour une tiny house

<https://www.architectes.org/actualites/quelle-autorisation-durbanisme-est-necessaire-pour-linstallation-dune-tiny-house-114279>

RE2020 – fiche d'application, constructions de moins de 50 m²

https://rt-re-batiment.developpement-durable.gouv.fr/IMG/pdf/20250415_fiche_application_extension_batiment_et_const_inf_50.pdf

Arrêté du 4 mai 2006 – convois exceptionnels

<https://www.legifrance.gouv.fr/loda/id/LEGITEXT000006053685/>

Belgium

Belgium is really three countries for this purpose, and which region you're in changes the answer completely.

Do you need a permit? Planning is regional and the three regions differ sharply. Flanders: a tiny house is a *constructie* under Art. 4.2.1 VCRO whether or not it has wheels, so an *omgevingsvergunning* is always needed for permanent habitation, and the plot must be in *woongebied*. The only exemption is temporary placement, four times a year, maximum 30 consecutive days. Wallonia: the best framework in Belgium - the décret of 2 May 2019 created *habitation légère* as a distinct legal housing category, with salubrity criteria set by the AGW of 3 December 2020. A *permis d'urbanisme* is still required in every case, but the category exists and permits have been granted. Brussels: *permis d'urbanisme* required; no mobile-unit exemption found.

Which energy standard applies. Regional. Flanders exempts a standalone building under 50 m² and buildings with a permit of at most 2 years. Brussels exempts standalone buildings under 50 m² except those containing a dwelling - so a Brussels tiny house is PEB-bound whatever its size.

Getting the house to you. 2.55 m wide, 4.0 m high, 18.75 m road train. Above that it is *uitzonderlijk vervoer*, permitted regionally: Flanders via WebTEUV, Brussels via Mobiel Brussel, Wallonia via the SPW. The fee is payable even if the application is refused.

What you pay in VAT. 21%. Delivery only is a distance sale taxed in Belgium via OSS; delivery with installation requires Belgian VAT registration. The 6% rate does not apply - it needs a dwelling at least 10 years old.

Can you register it as your address? In Wallonia a lawfully authorised habitation légère can be registered as a main residence in the population register. In Flanders and Brussels registration follows from a valid permit.

The catch. Three regions, three codes. Which one you are in changes the answer completely.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

Vlaamse Codex Ruimtelijke Ordening, Art. 4.2.1
<https://codex.vlaanderen.be/>

UVCW - l'habitat léger en Wallonie
<https://www.uvcw.be/logement/focus/art-6982>

Bruxelles Environnement - aperçu de la réglementation PEB
<https://environnement.brussels/pro/reglementation-et-inspection/obligations-et-autorisations/aperçu-de-la-reglementation-peb-en-region-bruxelloise>

Agentschap Wegen en Verkeer - vergunning uitzonderlijk vervoer
<https://wegenenverkeer.be/zakelijk/uitzonderlijk-vervoer/vergunning-uitzonderlijk-vervoer>

Italy

Italy is strict, and the courts have been consistent about it, so it's better to know that going in.

Do you need a permit? DPR 380/2001 Art. 3(1)(e.5) expressly classifies as new construction "l'installazione di manufatti leggeri, anche prefabbricati... quali roulotte, camper, case mobili" when used as dwellings - unless they meet purely temporary needs, or sit inside an authorised open-air tourist facility with no permanent ground connection. So a tiny house on a private plot as a home needs a permesso di costruire, wheels or not. The Italian courts have been consistent on this (Cass. pen. 36552/2022, Cons. Stato 5965/2020, among others), and treat foundations, removed wheels, permanent utility hook-ups and fencing as aggravating factors. The only real exemption is Art. 6(1)(e-bis): seasonal or temporary works removed within 180 days including assembly and dismantling.

Which energy standard applies. A new Decreto Requisiti Minimi (DM MASE 28 October 2025) came into force 3 June 2026, revising the 2015 rules. New buildings must meet the reference-building limits plus the renewables quota. D.Lgs. 192/2005 Art. 3(3) excludes isolated buildings under 50 m² from the energy certificate; whether that also exempts them from the minimum requirements under the new decree is not settled.

Getting the house to you. Codice della Strada Art. 61: 2.55 m wide, 4.0 m high, 18.75 m articulated. Above that it is *trasporto eccezionale* under Art. 10, authorised by the road owner - ANAS for state roads, the region for regional roads.

What you pay in VAT. 22%. The reduced 4% and 10% housing rates attach to works contracts for a dwelling, not to a shipped product; the Agenzia delle Entrate ruled in 2024 that selling prefabricated components is a supply of goods at 22%. Assume 22%.

Can you register it as your address? Yes. *Residenza anagrafica* follows habitual dwelling and the Ministry of the Interior's 1995 circular says the nature of the housing cannot block registration, expressly including mobile homes. Registration does not make an unlawful siting lawful.

The catch. Regional building law and the comune's regolamento edilizio sit on top of the national rules and often decide the outcome.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

DPR 380/2001 Art. 3 - definizioni degli interventi edilizi
<https://www.brocardi.it/testo-unico-edilizia/parte-i/titolo-i/capo-i/art3.html>

DM MASE 28 ottobre 2025 - requisiti minimi, in vigore 3 giugno 2026
<https://www.infobuildenergia.it/approfondimenti/decreto-requisiti-minimi-3-giugno-2026-in-vigore/>

Codice della Strada Art. 61 - sagoma limite
<https://aci.gov.it/codice-della-strada/art-61/>

Codice della Strada Art. 10 - trasporto eccezionale
<https://aci.gov.it/codice-della-strada/art-10/>

Spain

Spain has no single national answer, because planning belongs to the seventeen autonomous communities and to your municipality. But two things are settled at national level.

Do you need a permit? Urbanismo belongs to the 17 autonomous communities and is exercised through municipal plans, so there is no single Spanish answer. But two national anchors settle the core question. RDL 7/2015 Art. 11.4.c) subjects to express administrative authorisation "la ubicación de casas prefabricadas e instalaciones similares, ya sean provisionales o permanentes" - temporariness is not a defence. And the Tribunal Supremo held on 12 December 2024 (STS 6022/2024) that mobile homes are legally equivalent to prefabricated houses, not to trailers, and require a *licencia urbanística*. The lighter *declaración responsable* route is therefore not available. On *suelo urbano* a licence is obtainable on a buildable serviced plot; on *suelo rústico* residential use is generally prohibited.

Which energy standard applies. Código Técnico de la Edificación, DB-HE (2019 version as modified by RD 450/2022). It applies to buildings *de carácter permanente* that need a licence. The exclusion for works of little constructive significance expressly does not cover residential use.

Getting the house to you. 2.55 m wide, 4.0 m high under the Reglamento General de Vehículos. Above that an *autorización complementaria de circulación* is required for

indivisible loads.

What you pay in VAT. 21%. The reduced 10% rate is for *ejecuciones de obra* under a construction contract, not for a bare sale of a finished unit. Assume 21%.

Can you register it as your address? *Empadronamiento* records where you actually live and is independent of the legality of the dwelling - registration in a caravan at a campsite is accepted. But *empadronamiento* is not a planning licence and does not legalise the siting.

The catch. 17 autonomous communities each with their own procedural law, plus the municipal PGOU. Check both before you buy the land.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

RDL 7/2015 Texto Refundido de la Ley de Suelo, Art. 11.4

<https://www.boe.es/buscar/act.php?id=BOE-A-2015-11723>

Tribunal Supremo STS 6022/2024 - mobile homes require licencia urbanística

<https://www.poderjudicial.es/cgpj/es/Poder-Judicial/Tribunal-Supremo/Noticias-Judiciales/El-Tribunal-Supremo-establece-que-las-mobile-home--exigen-licencia-urbanistica-por-ser-asimilables-a-una-casa-prefabricada-y-no-a-un-remolque>

Código Técnico de la Edificación - DB-HE Ahorro de Energía

<https://www.codigotecnico.org/DocumentosCTE/AhorroEnergia.html>

Ley 37/1992 del IVA, Art. 90-91

<https://www.boe.es/buscar/act.php?id=BOE-A-1992-28740>

Netherlands

The Netherlands rebuilt its whole planning system on 1 January 2024, so a lot of the advice you'll find online is out of date.

Do you need a permit? The Omgevingswet replaced the old system on 1 January 2024, and the permit is now split in two. On the spatial side, the list of permit-free activities in Bbl Art. 2.29 covers maintenance, roof windows, solar panels and fences - a new independent dwelling is not on it, so an *omgevingsplanactiviteit* permit is required unless the omgevingsplan already allows the dwelling there. The old "kruimelgevallen" shortcut no longer exists; it is replaced by the BOPA (buitenplanse omgevingsplanactiviteit), normally decided in 8 weeks and often granted time-limited. That is the standard route for a Dutch tiny-house project today. On the technical side a ground-bound dwelling is *gevolgklasse 1*, so you file a *bouwmelding* with an independent quality assessor under the Wkb rather than a technical permit.

Which energy standard applies. BENG applies to new build. For a ground-bound dwelling: BENG 1 ≤ 55 kWh/m²/yr, BENG 2 ≤ 30 kWh/m²/yr, BENG 3 $\geq 50\%$ renewable, TOjuli ≤ 1.2 . The useful exemption: a *tijdelijk bouwwerk* - one with a retention period of at most 15 years at the same location - only has to meet the existing-building standards in Bbl Chapter 3, not the new-build standards. Combined with a time-limited BOPA this is how most Dutch tiny-house projects are actually built.

Getting the house to you. 2.55 m wide, 4.0 m high, 18.75 m combination. Above that an *ontheffing exceptioneel transport* from the RDW, incidental or annual, with the provincial

and municipal road authorities also involved.

What you pay in VAT. 21%. The 9% rate is for labour on dwellings older than two years; new build is 21%.

Can you register it as your address? Yes, but it is gated on the address. A BRP residential address must match a registered BAG address, mandatory since 1 January 2024. No BAG object, no BRP registration.

The catch. The BENG values are from a secondary source and should be confirmed against Bbl table 4.149 before they go into a contract.

If you're at the point of talking to your building office, tell us and we'll put together the drawings, weights, U-values and technical file you'll need to take with you. It's free, and it's the part we're best at.

IPLO – vergunningvrij bouwen, omgevingsplanactiviteit

<https://iplo.nl/thema/toepassing-regels-praktijk/woning/bouwregels/vergunningvrij-omgevingsplanactiviteit/>

IPLO – kruimelgevallenregeling vervallen, BOPA

<https://iplo.nl/thema/ruimtelijke-ontwikkelingen/veranderd/kruimelgevallenregeling-vervallen/>

IPLO – tijdelijke bouwwerken in het Bbl

<https://iplo.nl/regelgeving/regels-voor-activiteiten/technische-bouwactiviteit/tijdelijke-bouwwerken-bbl/>

RVO – BENG

<https://www.rvo.nl/onderwerpen/wetten-en-regels-gebouwen/beng>

RDW – wettelijke maten en gewichten voertuigen

<https://www.rdw.nl/-/media/rdwnl/documenten/ontheffingen/handleidingen/wettelijke-maten-en-gewichten-voertuigen.pdf>

Everywhere else

We deliver across Europe, and if your country isn't one of the fourteen above, the answer isn't a mystery. It just hasn't been written down yet, and the same four questions get you there.

For every other European country the structure of the answer is the same, even though the details differ. Four questions decide it, and they are worth asking your local authority in this order. **One:** is a house on a road trailer treated as a vehicle or as a building? Almost everywhere the answer turns on permanence and on whether it is connected to mains services, not on whether it has wheels. **Two:** does your plot allow a dwelling at all under the local land-use plan? This is the question that most often stops a project, and it has nothing to do with the house. **Three:** if it is a building, which energy standard applies, and is there an exemption for small or temporary buildings? Most countries have one, usually

at 50 m² or at a fixed number of years. **Four:** what is the transport permit threshold? 2.55 m wide and 4.0 m high is the EU-wide norm; above it you need an exceptional-transport permit. Ask your municipality about one and two, and ask us about three and four – we will send you the technical file.

We deliver across Europe, and the fourteen countries above are the ones we have researched in detail because they are where most of our customers are. If yours is not among them, ask us. It is almost always a question of the transport route rather than whether we can build for you.

And if you would rather not work through it alone, send us the country and the plot and we will do the digging with you.

Before you go

Take the drawings with you. Ask us and we will send the drawings, weights, U-values and the technical file for the model you are considering. It is free, it takes us a few minutes, and it is the difference between a conversation and a decision.

Ask the plot question first. Whether your plot may carry a dwelling at all is decided by the local land-use plan and has nothing to do with our tiny houses. Customers who make that call before they choose a model almost never get stuck later.

If your building office says something different from this document, tell us. Send us what they said and we will look at it with you. These pages are compiled from national law and national guidance, and the person in front of you is applying a local plan on top of it. They are not necessarily in conflict, but it is worth understanding which is which.

Dates matter here more than anywhere else in our material. Sweden changed its rules in December 2025, Germany replaced its energy act in July 2026, Ireland opened a planning exemption in July 2026 that closes at the end of 2030, and Portugal rewrites its permit system on 1 October 2026. Check the date on the page you are relying on.

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