

## Tax evaders use the Isle of Man? Surely not?

Published: January 14, 2026, 1:04 am

---

[UTV News - Co Tyrone tax scam couple face jail.](#)

It's reported:

*A Co Tyrone husband and wife who operated Northern Ireland's largest ever tax scam have been warned not to be "under any illusion" that they would not be jailed.*

*The warning came from Belfast Crown Court judge Mr Justice Hart on Friday after hearing that Gerry and Mary Small has cost the Tax and VAT man over £4.5m over a 17 year period.*

*The court was told that the couple siphoned off cash and cheques from their Grey Stone Builders supply business and salted the money away in undeclared off-shore bank accounts both in the Isle of Man and here.*

Impossible, surely, for tax evaded funds to go to the Isle of Man? It's too well regulated, I thought? Surely there's some mistake in the reporting?