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TAIWAN GREATER CHINA FUND  
Form SC 13G  
January 27, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934  
(Amendment No. \_\_\_\_\_)

Taiwan Greater China Fund  
(Name of Issuer)

SH BEN  
(Title of Class of Securities)

874037104  
-----  
(CUSIP Number)

December 31, 2005

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 874037104

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1) Names of Reporting Persons.  
I.R.S. Identification Nos. of Above Persons (entities only)

NEWGATE LLP  
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2) Check the Appropriate Box if a Member of a Group (a)   
(See Instructions) (b)

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3) SEC Use Only

4) Citizenship or Place of Organization

MASSACHUSETTS

Number of Shares	5)	Sole Voting Power	1,233,728
Beneficially			
Owned by Each	6)	Shared Voting Power	None
Reporting			
Person With	7)	Sole Dispositive Power	1,233,728
	8)	Shared Dispositive Power	None

9) Aggregate Amount Beneficially Owned by Each Reporting Person

1,233,728

10) Check if the Aggregate Amount in Row (9) Excludes  
Certain Shares (See Instructions)

11) Percent of Class Represented by Amount in Item 9

6.2%

12) Type of Reporting Person (See Instructions)

IA

ITEM 1.

(A) NAME OF ISSUER TAIWAN GREATER CHINA FUND

(B) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICE

Bank Tower Room 1001  
205 Tun Hwa North Road  
Taipei 105

ITEM 2.

(A) NAME OF PERSONS FILING

NEWGATE LLP

(B) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR IF NONE, RESIDENCE

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One Sound Shore Drive  
Greenwich, CT 06830

(C) CITIZENSHIP

USA

(D) TITLE OF CLASS OF SECURITIES

SH BEN

(E) CUSIP NUMBER

874037104

ITEM 3.

If this statement is filed pursuant to rule 240.13d- 1(b), or 240.13d-2(b) or (c), check whether the person filing is a:

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78c).
- (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c)  Insurance company as defined in section 3(a)19) of the Act (15 U.S.C. 78c).
- (d)  Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e)  An investment adviser in accordance with 240.13d- 1(b)1) (ii) (E).
- (f)  An employee benefit plan or endowment fund in accordance with 240.13d-1(b) (1) (ii) (F).
- (g)  A parent holding company or control person in accordance with 240.13d-1(b) (1) (ii) (G)
- (h)  A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i)  A church plan that is excluded from the definition of an investment company under section 3(c) (14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).
- (j)  Group, in accordance with section 240.13d-1(b) (1) (ii) (J).

ITEM 4. OWNERSHIP.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item

- (a) Amount beneficially owned: 1,233,728
- (b) Percent of class: 6.2%
- (c) Number of shares as to which the person has:

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- (i) Sole power to vote or to direct the vote: 1,233,728
- (ii) Shared power to vote or to direct the vote: None
- (iii) Sole power to dispose or to direct the disposition of: 1,233,728
- (iv) Shared power to dispose or to direct the disposition of: None

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

ITEM 10. CERTIFICATION.

(a) The following certification shall be included if the statement is filed pursuant to ss.240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to ss.240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 26, 2006

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Signature: /s/ Sonia Rosenbaum, Ph.D.  
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Name: Sonia Rosenbaum, Ph.D.

Title: Managing Partner