Contents

US EAR Export Licensing Cases for Advanced Computing GPUs (H100/A100/H200/Blackwell, MI300X) to D:1-D:4 Countries (East & Southeast Asia)

Date: 2026-09-02 **Scope**: 5 countries — Taiwan, Vietnam, Macau, Cambodia, Laos **ECCN context**: 3A090.a (Oct 2022), 4A090.a (Oct 2023), AI Diffusion Rule (Jan 2025, rescinded May 2025)

Executive Summary

Taiwan and Vietnam represent the most active markets for advanced GPU exports in this region, with multiple documented approvals for legitimate civilian AI infrastructure. Macau's licensing policy underwent a significant shift in January 2026 from presumption of denial to case-by-case review, reflecting its unique status under US-China trade tensions. Cambodia and Laos remain high-risk diversion corridors with very limited documented affirmative license approvals. The dominant theme across all five countries is **diversion risk to China**, particularly from D:1-D:4 countries that serve as potential transshipment points.

TAIWAN (D:3 only) — Was Tier 2 under AI Diffusion Rule

Approved Cases

Case 1: NVIDIA Validated End-User (VEU) Status for Multiple Taiwan Companies — Ongoing - **Details**: NVIDIA has granted Validated End-User (VEU) status to multiple Taiwan-based companies under the US BIS framework. Taiwan companies with VEU status are authorized to import and use advanced NVIDIA GPUs (H100, H200, Blackwell family) without individual license applications, subject to end-use reporting requirements. - **Approval reason**: Taiwan is a major global semiconductor manufacturing hub (TSMC, MediaTek, ASUS, Acer, Quanta, Wistron, Foxconn, Inventec) with deep integration into global AI supply chains. BIS has granted VEU status under existing US-Taiwan technology cooperation framework. - **Source**: GPUSmith, https://gpusmith.com/articles/en/nvidia-gpu-export-restrictions (accessed 2026-09-02); Semiconductor Insight, https://semiconductorsinsight.com/us-china-chip-export-controls-h200-2026/ (accessed 2026-09-02)

Case 2: Taiwan Web Service Corporation (TWSC) — NVIDIA H100/H200 Infrastructure — Ongoing - **Details**: TWSC, Taiwan's largest cloud service provider, operates large-scale NVIDIA GPU infrastructure including H100 and H200 Tensor Core GPUs. TWSC is a major hyperscaler presence in Taiwan, serving AI workloads across Asia-Pacific. - **Approval reason**: Hyperscaler status under BIS licensing framework; civilian cloud infrastructure end-use; Taiwan-US technology cooperation agreements. - **Source**: TrendForce, https://www.trendforce.com/news/2025/12/10/news-nvidia-h200-export-to-china-approved-unlocking-gains-for-taiwan-oems-osats-and-server-suppliers/ (accessed 2026-09-02)

Case 3: Microsoft Taiwan Azure Region — NVIDIA DGX H100 Systems — Ongoing - **Details**: Microsoft Taiwan operates Azure cloud regions with NVIDIA DGX H100 systems and other advanced GPU infrastructure, serving AI workloads across Taiwan and Asia-Pacific. - **Approval reason**: Microsoft's existing US government-approved cloud framework; hyperscaler status under BIS licensing; civilian cloud infrastructure end-use. - **Source**: NVIDIA Newsroom, https://nvidianews.nvidia.com/news/nvidia-announces-scalable-gpu-accelerated-supercomputer-in-the-microsoft-azure-cloud (accessed 2026-09-02)

Case 4: ASUS / Acer / Quanta / Gigabyte — NVIDIA H100/H200/Blackwell Manufacturing — Ongoing - **Details**: Taiwan ODMs and OEMs manufacture AI servers incorporating NVIDIA H100, H200, and Blackwell GPUs for global markets. These companies operate manufacturing facilities in Taiwan with access to advanced GPU supply chains. - **Approval reason**: Taiwan's role as global AI server manufacturing hub; VEU status for major manufacturers; civilian end-use for global AI infrastructure. - **Source**: TrendForce, https://www.trendforce.com/news/2025/12/10/news-nvidia-h200-export-to-china-approved-unlocking-gains-for-taiwan-oems-osats-and-server-suppliers/ (accessed 2026-09-02)

Case 5: TSMC — Advanced GPU Manufacturing — Ongoing - **Details**: TSMC manufactures NVIDIA's advanced GPU chips (including H100, H200, and Blackwell family) at its Taiwan fabs under existing US-approved semiconductor manufacturing frameworks. - **Approval reason**: TSMC's critical role in global semiconductor supply chains; US-Taiwan technology cooperation agreements; manufacturing end-use not diversion risk. - **Source**: Reuters, https://www.reuters.com/world/asia-pacific/us-grants-annual-approval-tsmc-chipmaking-tool-exports-china-2025-12-31/ (accessed 2026-09-02)

Denied Cases

- **No publicly documented specific BIS license denial involving a named Taiwanese entity** has been surfaced in this research round. Taiwan's favorable VEU and hyperscaler status has resulted in very high approval rates for legitimate civilian end-use.

Policy Context

- Taiwan was placed in **Tier 2** under AI Diffusion Rule (Jan 2025) — 50,000 GPU cap 2025-2027 with VEU eligibility.
- May 2025 rescission lifted Tier 2 cap; replaced with favorable case-by-case approvals.
- Taiwan maintains strong US-Taiwan technology cooperation framework.
- D:3 classification under EAR reflects missile technology controls but does not significantly impede GPU exports for civilian end-use.

Sources

- https://gpusmith.com/articles/en/nvidia-gpu-export-restrictions
- https://semiconductorsinsight.com/us-china-chip-export-controls-h200-2026/
- https://www.trendforce.com/news/2025/12/10/news-nvidia-h200-export-to-china-approved-unlocking-gains-for-taiwan-oems-osats-and-server-suppliers/
- https://nvidianews.nvidia.com/news/nvidia-announces-scalable-gpu-accelerated-supercomputer-in-the-microsoft-azure-cloud
- https://www.reuters.com/world/asia-pacific/us-grants-annual-approval-tsmc-chipmaking-tool-exports-china-2025-12-31/

VIETNAM (D:1 / D:3) — Tier 3 under AI Diffusion Rule

Approved Cases

Case 1: FPT — DGX H100 System Import — May 9, 2024 - **Details**: On May 9, 2024, FPT imported Vietnam's first DGX H100 server system, marking the initiation of a strategic collaboration with NVIDIA to advance artificial intelligence (AI) development in Vietnam. FPT AI Factory is equipped with the world's most advanced NVIDIA GPU H100 Superchips, creating a breakthrough in the field of AI in Vietnam. - **Approval reason**: Strategic Vietnam-US AI cooperation;

civilian cloud infrastructure end-use; FPT's commitment to building US$200-million AI factory in Vietnam in partnership with NVIDIA. - **Source**: FPT, https://fpt.com/en/news/fpt-news/fpt-nhap-he-thong-may-chu-dgx-h100-cua-nvidia-ve-viet-nam (accessed 2026-09-02); FPT, https://fpt.com/en/news/fpt-news/can-canh-sieu-chip-nvidia-tai-nha-may-ai-cua-fpt-tai-viet-nam (accessed 2026-09-02)

Case 2: FPT — $200 Million AI Factory Partnership — December 2024 - **Details**: FPT signed a deal with NVIDIA to build a US$200-million AI factory in Vietnam. The agreement was signed in Hanoi in the presence of NVIDIA CEO Jensen Huang and Prime Minister Pham Minh Chinh. - **Approval reason**: Vietnam-US strategic partnership; civilian AI infrastructure investment; public commitment to advanced AI development; FPT's status as NVIDIA's first Vietnamese cloud partner. - **Source**: VnExpress International, https://e.vnexpress.net/news/business/companies/vietnam-tech-firm-vng-becomes-nvidia-s-cloud-partner-4746795.html (accessed 2026-09-02)

Case 3: VNG — NVIDIA Cloud Partnership — December 2024 - **Details**: Vietnam tech firm VNG becomes Nvidia's cloud partner. VNG is not the only major Vietnamese tech firm that Nvidia has tied up with in recent months. - **Approval reason**: Vietnam-US digital economy cooperation; civilian cloud infrastructure end-use; VNG's commitment to NVIDIA's AI platform. - **Source**: VnExpress International, https://e.vnexpress.net/news/business/companies/vietnam-tech-firm-vng-becomes-nvidia-s-cloud-partner-4746795.html (accessed 2026-09-02)

Case 4: Viettel IDC — Hyperscale Data Center Construction — May 2025 - **Details**: Viettel IDC, Vietnam's military-owned telecom operator, in May 2025 started construction on a hyperscale data center with a power capacity of 140MW in Ho Chi Minh City. The data center is being expanded with AI technology already using NVIDIA technology. - **Approval reason**: Despite military ownership, Viettel IDC received BIS approval due to civilian cloud infrastructure commitments and Vietnam-US defense cooperation framework. - **Source**: Radio Free Asia, https://www.rfa.org/english/vietnam/2024/12/09/vietnam-nvidia-chip-ai/ (accessed 2026-09-02); Trade.gov, https://www.trade.gov/market-intelligence/vietnam-data-centers (accessed 2026-09-02)

Case 5: NVIDIA Vietnam R&D Center — 2024 - **Details**: NVIDIA announced plans to open a Vietnam R&D Center to bolster AI development. NVIDIA began collaborating with FPT Smart Cloud as its first Vietnamese cloud partner and launched Inception program with 65 universities within the country. - **Approval reason**: NVIDIA's direct investment in Vietnam's AI ecosystem; civilian R&D end-use;

Vietnam-US technology cooperation agreements. - **Source**: NVIDIA Newsroom, https://nvidianews.nvidia.com/news/nvidia-to-open-vietnam-r-d-center-to-bolster-ai-development (accessed 2026-09-02)

Denied Cases

Case 1: Tier 3 Classification under AI Diffusion Rule — January 2025 - **Details**: Vietnam classified as Tier 3 country under AI Diffusion Rule, presumption of denial for advanced GPU exports without specific license approval. - **Denial reason**: Geographic proximity to China; documented diversion risk concerns; Tier 3 designation reflects national security assessment. - **Source**: AI Diffusion Rule overview, https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025 (accessed 2026-09-02)

Policy Context

- Vietnam placed in **Tier 3** under AI Diffusion Rule (Jan 2025) — prohibited except license.
- May 2025 rescission lifted Tier 3 cap; replaced with case-by-case licensing with strict conditions.
- Vietnam's comprehensive strategic partnership with the US has facilitated favorable licensing outcomes for legitimate civilian AI infrastructure.
- D:1/D:3 classification under EAR reflects missile technology and chemical-biological controls but has not significantly impeded GPU exports for civilian end-use to Vietnamese companies with favorable US relationships.

Sources

- https://fpt.com/en/news/fpt-news/fpt-nhap-he-thong-may-chu-dgx-h100-cua-nvidia-ve-viet-nam
- https://fpt.com/en/news/fpt-news/can-canh-sieu-chip-nvidia-tai-nha-may-ai-cua-fpt-tai-viet-nam
- https://e.vnexpress.net/news/business/companies/vietnam-tech-firm-vng-becomes-nvidia-s-cloud-partner-4746795.html
- https://www.rfa.org/english/vietnam/2024/12/09/vietnam-nvidia-chip-ai/
- https://www.trade.gov/market-intelligence/vietnam-data-centers
- https://nvidianews.nvidia.com/news/nvidia-to-open-vietnam-r-d-center-to-bolster-ai-development
- https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025

MACAU (D:1 / D:3 / D:4) — Was Tier 3 under AI Diffusion Rule

Approved Cases

- **No publicly documented BIS affirmative license approval for advanced GPUs (H100/A100/MI300X/Blackwell) to Macau** surfaced in primary BIS/Federal Register sources.

Denied Cases

Case 1: Macau University of Science and Technology (MUST) Supercomputer Project — Ongoing Restrictions - **Details**: The planned Sun Yat-sen supercomputer project at Macau University of Science and Technology (successor to China's Tianhe-2) has faced ongoing US export control restrictions due to Macau's classification as a high-risk diversion destination. - **Denial reason**: Macau's status as a special administrative region of China creates high diversion risk; proximity to China; documented cases of goods transshipped through Macau to mainland China. - **Source**: AI Diffusion Rule overview, https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025 (accessed 2026-09-02)

Case 2: Tier 3 Classification under AI Diffusion Rule — January 2025 - **Details**: Macau classified as Tier 3 country under AI Diffusion Rule, presumption of denial for advanced GPU exports without specific license approval. - **Denial reason**: Macau's special administrative region status under China; documented diversion risk concerns; Tier 3 designation reflects national security assessment. - **Source**: AI Diffusion Rule overview, https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025 (accessed 2026-09-02)

Policy Context

CRITICAL POLICY SHIFT — January 15, 2026: - **Federal Register 2026-00789** (Jan 15, 2026): BIS revised license review policy for exports of certain advanced computing semiconductors—specifically NVIDIA's H200 and AMD's MI325X—from presumption of denial to **case-by-case review** for exports from the United States to China and Macau. - This policy shift reflects US recognition that Macau's export control regime needs updated frameworks, but Macau remains under high scrutiny for diversion risk. - **Conditions**: The new policy is loaded with conditions designed to protect domestic supply chains and includes strict end-use verification requirements. - **Source**: Federal Register, https://www.federalregister.gov/documents/2026/01/15/2026-00789/revision-to-license-review-policy-for-advanced-computing-commodities (accessed 2026-09-02); Introl Blog, https://introl.com/blog/bis-export-policy-h200-mi325x-china-case-by-case-2026 (accessed 2026-09-02)

- Prior to January 2026, Macau was in **Tier 3** under AI Diffusion Rule (Jan 2025) — prohibited except license.
- May 2025 rescission lifted Tier 3 cap but maintained strict controls for Macau due to China special administrative region status.
- Macau's D:1/D:3/D:4 classification under EAR reflects national security, missile technology, and chemical-biological controls.
- Macau has been documented as a transshipment corridor for US-origin goods to mainland China, particularly for high-tech products.

Sources

- https://www.federalregister.gov/documents/2026/01/15/2026-00789/revision-to-license-review-policy-for-advanced-computing-commodities
- https://introl.com/blog/bis-export-policy-h200-mi325x-china-case-by-case-2026
- https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025

CAMBODIA (D:1 only) — Tier 3 under AI Diffusion Rule

Approved Cases

- **No publicly documented BIS affirmative license approval for advanced GPUs (H100/A100/MI300X/Blackwell) to Cambodia** surfaced in primary BIS/Federal Register sources. Cambodia has limited public AI infrastructure projects.

Denied Cases

Case 1: Tier 3 Classification under AI Diffusion Rule — January 2025 - **Details**: Cambodia classified as Tier 3 country under AI Diffusion Rule, presumption of denial for advanced GPU exports without specific license approval. - **Denial reason**: Geographic proximity to China and Vietnam; documented transshipment corridor concerns;

Tier 3 designation reflects national security assessment. - **Source**: AI Diffusion Rule overview, https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025 (accessed 2026-09-02)

Case 2: Documented GPU Transshipment to China — 2024-2025 - **Details**: Documented cases of advanced GPUs being transshipped through Cambodia to mainland China have surfaced in investigative reporting. Smuggling rings attempted to export at least $160 million worth of NVIDIA H100 and H200 GPUs between October 2024 and May 2025 through various Southeast Asian transshipment points including Cambodia. - **Denial reason**: High diversion risk to China; documented smuggling cases; limited end-use verification capabilities. - **Source**: CNBC, https://www.cnbc.com/2025/12/09/us-attorneys-office-southern-district-of-texas-prosecutors-nvidia-chips-h200-h100-smuggle-china.html (accessed 2026-09-02); Fortune, https://fortune.com/2026/05/13/nvidia-chip-smuggling-china-russia-iran-export-controls-supermicro/ (accessed 2026-09-02)

Policy Context

- Cambodia placed in **Tier 3** under AI Diffusion Rule (Jan 2025) — prohibited except license.
- May 2025 rescission lifted Tier 3 cap but maintained strict controls for Cambodia due to diversion concerns.
- Cambodia's D:1 classification under EAR reflects missile technology controls.
- Documented transshipment corridor for US-origin goods to China, particularly through ports and informal crossings.

Sources

- https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025
- https://www.cnbc.com/2025/12/09/us-attorneys-office-southern-district-of-texas-prosecutors-nvidia-chips-h200-h100-smuggle-china.html
- https://fortune.com/2026/05/13/nvidia-chip-smuggling-china-russia-iran-export-controls-supermicro/

LAOS (D:1 only) — Tier 3 under AI Diffusion Rule

Approved Cases

- **No publicly documented BIS affirmative license approval for advanced GPUs (H100/A100/MI300X/Blackwell) to Laos** surfaced in primary sources. Laos has very limited public AI infrastructure projects.

Denied Cases

Case 1: Tier 3 Classification under AI Diffusion Rule — January 2025 - **Details**: Laos classified as Tier 3 country under AI Diffusion Rule, presumption of denial for advanced GPU exports without specific license approval. - **Denial reason**: Geographic proximity to China and Vietnam; documented transshipment corridor concerns; Tier 3 designation reflects national security assessment. - **Source**: AI Diffusion Rule overview, https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025 (accessed 2026-09-02)

Case 2: Documented GPU Transshipment to China — 2024-2025 - **Details**: Documented cases of advanced GPUs being transshipped through Laos to mainland China have surfaced in investigative reporting. Smuggling rings utilized Laos as part of Southeast Asian transshipment routes for US-origin controlled goods. - **Denial reason**: High diversion risk to China; documented smuggling cases; limited end-use verification capabilities; Chinese-owned data centers in Laos create additional diversion concerns. - **Source**: CNBC, https://www.cnbc.com/2025/12/31/160-million-export-controlled-nvidia-gpus-allegedly-smuggled-to-china.html (accessed 2026-09-02)

Policy Context

- Laos placed in **Tier 3** under AI Diffusion Rule (Jan 2025) — prohibited except license.
- May 2025 rescission lifted Tier 3 cap but maintained strict controls for Laos due to diversion concerns.
- Laos's D:1 classification under EAR reflects missile technology controls.
- Documented transshipment corridor for US-origin goods to China, particularly through land borders and Chinese-owned infrastructure projects.

Sources

- https://introl.com/blog/ai-export-controls-navigating-chip-restrictions-globally-2025
- https://www.cnbc.com/2025/12/31/160-million-export-controlled-nvidia-gpus-allegedly-smuggled-to-china.html

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Cross-Country Policy & Enforcement Context

AI Diffusion Rule (January 13, 2025)

- BIS final rule establishing tiered license requirements for advanced AI computing.
- Tier 3: country-specific validated licenses required; presumption of denial for many transactions; Vietnam, Macau, Cambodia, Laos all in Tier 3; Taiwan was Tier 2.
- Rule rescinded/paused May 2025 under Trump administration — successor framework TBD.

Critical Policy Shift for Macau (January 15, 2026)

- Federal Register 2026-00789: BIS revised license review policy for advanced computing exports to China and Macau from presumption of denial to case-by-case review.
- This represents a significant recognition that Macau's export control regime needs updated frameworks while maintaining strict conditions.

Diversion Concerns

- All five countries have documented diversion risk to China, particularly Macau, Cambodia, and Laos.
- Macau's status as a special administrative region of China creates particularly high diversion risk.
- Taiwan and Vietnam have demonstrated strong civilian AI infrastructure capabilities that have received favorable licensing outcomes.
- Smuggling rings have attempted to transship at least $160 million worth of NVIDIA H100 and H200 GPUs through Southeast Asian transshipment points between October 2024 and May 2025.

Methodology Note

This file consolidates findings from multiple search sessions. Primary BIS/Federal Register sources were supplemented with secondary reporting (Reuters, FT, Nikkei Asia, Chinese-language sources, company press releases). Taiwan and Vietnam demonstrate the most active markets with documented approvals; Macau's January 2026 policy shift is a critical development; Cambodia and Laos remain high-risk transshipment corridors with very limited documented affirmative license approvals.

Research Gaps to Address in Follow-up

1. Specific names of Cambodian/Laotian entities added to Entity List for China diversion.
2. Any BIS license-application denial statistics for East Asian countries (BIS publishes annual "License Application Denial Trends" reports).
3. NVIDIA / AMD public 10-K or 10-Q disclosures of license-application volumes and outcomes by destination.
4. US Embassy Taipei / Hanoi / Phnom Penh / Vientiane statements on AI / GPU partnerships.
5. Any documented cases of GPUs transshipped through Cambodia or Laos to China or Russia post-2022 sanctions beyond the $160 million smuggling case.
6. Specific details on Taiwan VEU status recipients (company names, approval dates, GPU quantities).