

## ACCEPTED ARTICLE

The final publication is available at Elsevier via <https://doi.org/10.1016/j.envpol.2018.11.043>.

CC-BY-NC-ND user license

### Environmental responsibility for sulfur dioxide emissions and associated biodiversity loss across Chinese provinces

Yuan Qian<sup>a,b,\*</sup>, Paul Behrens<sup>b,c</sup>, Arnold Tukker<sup>b,d</sup>, João F.D. Rodrigues<sup>b</sup>, Pingke Li<sup>a</sup>, Laura Scherer<sup>b</sup>

- a. Department of Industrial Engineering, Tsinghua University, Beijing, 100084, China
- b. Institute of Environmental Sciences (CML), Leiden University, Einsteinweg 2, 2333 CC Leiden, The Netherlands
- c. Leiden University College The Hague, Anna van Buerenplein 301, 2595 DG The Hague, The Netherlands
- d. Netherlands Organization for Applied Scientific Research TNO, Anna van Buerenplein 1, 2595 DA The Hague, The Netherlands

\*. Corresponding author, email address: [qiany14@mails.tsinghua.edu.cn](mailto:qiany14@mails.tsinghua.edu.cn)

1 **Abstract**

2 Recent years have witnessed a growing volume in Chinese interregional trade, along with the  
3 increasing disparities in environmental pressures. This has prompted an increased attention on  
4 where the responsibilities for environmental impacts should be placed. In this paper, we quantify  
5 the environmental responsibility of SO<sub>2</sub> emissions and biodiversity impacts due to terrestrial  
6 acidification at the provincial level for the first time. We examine the environmental responsibility  
7 from the perspectives of production, consumption, and income generation by employing a Multi-  
8 Regional Input-Output (MRIO) model for 2007, 2010, and 2012. The results indicate that ~40% of  
9 SO<sub>2</sub> emissions were driven by the consumption in provinces other than where the emissions  
10 discharged. In particular, those developed provinces were net importers of SO<sub>2</sub> emissions and  
11 mainly outsourced their emissions to nearby developing provinces. Over the period of analysis,  
12 environmental inequality among 30 provinces was larger than GDP inequality. Furthermore,  
13 environmental inequality continued to increase while GDP inequality decreased over the time  
14 period. The results of a shared income- and consumption-based responsibility approach suggest  
15 that the environmental responsibility of SO<sub>2</sub> emissions and biodiversity impacts for developed  
16 provinces can reach up to ~4- to 93-fold the environmental pressure occurred within those  
17 provinces. This indicates that under these accounting principles the developed northern provinces  
18 in China would bear a much larger share of the environmental responsibility.

19

20 Capsule: We calculate the shared responsibilities for SO<sub>2</sub> emissions in China and find them to  
21 differ significantly from the production-based reduction targets set by governments.

22

23 Keywords: environmental inequality, impact assessment, multi-regional input-output analysis,  
24 responsibility sharing, soil acidification

25

## 26 **1. Introduction**

27 China has experienced rapid economic development over the last four decades. The GDP of  
28 China (at constant 2010 prices) increased from \$264 billion to \$9.50 trillion during 1997-2016,  
29 with an average annual growth rate of 9.6% (WB, 2018). However, this remarkable economic  
30 growth came at a cost of environmental damage. China has become one of the largest emitters of  
31 SO<sub>2</sub>, NO<sub>x</sub>, and greenhouse gases in the world (Liu et al., 2016; Meng et al., 2013). Along with  
32 ecological impacts, many emissions are linked to multiple health problems, including lung cancer  
33 (Tie et al., 2009), respiratory illness (Tao et al., 2014), and heart diseases (Wong et al., 2002),  
34 leading to a shorter life expectancy (Ebenstein et al., 2017). It has been estimated by Rohde &  
35 Muller (2015) that the air pollution contributed to 1.6 million deaths per year in China, roughly 17%  
36 of all deaths.

37 To mitigate environmental impacts, the Chinese government has promoted a series of  
38 measures, including increasing the share of non-fossil fuels (Yuan et al., 2018b), lowering CO<sub>2</sub>  
39 emission intensities (Cui et al., 2014), developing a trading scheme of carbon emissions (Wang et  
40 al., 2015), and formulating the accountability systems for local authorities (Schreifels et al., 2012).  
41 Although several environmental targets in China have been proposed at the national level, they are  
42 assigned to provinces according to the emissions of each province in policy formulation (Meng et  
43 al., 2011; Liu & Wang, 2017). However, the emissions discharged in one region are not  
44 necessarily driven by the local consumption only but by the demand from other regions as well

45 through the interregional and international trade (Yuan et al., 2018c). Since China is a country  
46 with large regional disparities in the levels of economic development, resource endowment, and  
47 industrial development, such disparities may result in the emission transfers via the interprovincial  
48 trade: a spatial differentiation between direct emissions of production and indirect emissions of  
49 consumption. It was estimated by Wang et al. (2017) that ~45% of the environmental damage in  
50 2007 in China was driven by the interprovincial trade. Moreover, the emissions embodied in  
51 interprovincial trade usually flow from developing to developed regions, making developed  
52 regions become net importers and developing regions become net exporters (Su and Ang, 2014;  
53 Wang et al., 2018; Yang et al., 2018b; Yuan et al., 2018a).

54       Considering these embodied emissions, an important debate is underway on the appropriate  
55 approaches to allocating the environmental responsibility. The production-based approach  
56 attributes full responsibility to the producers who benefit from the production of goods (e.g., the  
57 Kyoto protocol). On the contrary, the consumption-based approach attributes full responsibility to  
58 the final consumers who benefit from the consumption of goods (Davis & Caldeira, 2010; Peters,  
59 2008). Since producers and consumers both benefit from the transactions along the value chain,  
60 these two responsibility allocation principles may be viewed as two extremes in a continuum (Sato,  
61 2012). A compromise is the scheme of shared environmental responsibility, as a weighted  
62 combination of the production- and consumption-based responsibilities (Andrew and Forgie,  
63 2008; Lenzen et al., 2007; Marques et al., 2012; Peters, 2008; Rodrigues et al., 2006; Rodrigues  
64 and Domingos, 2008). Besides, it is also possible to assign the responsibility to the earners of  
65 income from the production of goods (i.e., the income-based perspective) (Liang et al., 2017;  
66 Marques et al., 2012), and define the environmental responsibility as a combination of either of

67 the three perspectives (production, consumption, and income) (Andrew and Forgie, 2008; Lenzen  
68 et al., 2007; Marques et al., 2012; Peters, 2008; Rodrigues et al., 2006; Rodrigues and Domingos,  
69 2008).

70 For the case of China, it has been argued that some form of responsibility sharing is required  
71 for various emissions along value chains (Homma et al., 2012; Meng et al., 2013; Zhao et al.,  
72 2015). However, most of the studies focus on the production- and consumption-based approaches  
73 for China, and the studies on shared responsibility are conducted mainly at the national level  
74 (Andrew & Forgie, 2008) or at the sectoral level (Cadarso et al., 2012). This paper sets out, for the  
75 first time to the best of our knowledge, to apply a responsibility sharing approach to direct and  
76 indirect air pollution within China at the provincial level. We focus on SO<sub>2</sub> emissions and related  
77 terrestrial acidification impacts on biodiversity as the environmental indicators, since SO<sub>2</sub> is the  
78 precursor of ambient sulfate and plays a crucial role in the formation of acid rain and fine particles  
79 (Tao et al., 2012; Yan & Wu, 2017; Zhang et al., 2015). The sulfur deposition in soils and  
80 acidification can lower the pH, leach nutrients, and increase the bioavailability of toxic heavy  
81 metals (Kumar, 2017), which may further lead to changes in the ecosystem services of vegetation  
82 (Aherne & Posch, 2013; Lovett et al., 2009; Pandey et al., 2014). Particularly, China is facing a  
83 major threat to ecosystems since the sulfur deposition exceeds critical loads in many areas (Duan  
84 et al., 2016). In this paper, we investigate the changes of SO<sub>2</sub> emissions and biodiversity impacts  
85 due to the terrestrial acidification over time between 2007, 2010, and 2012. The responsibility  
86 sharing approach, the time series, the inclusion of biodiversity impacts, and the Gini coefficient  
87 analysis differentiate this work from the few earlier studies on SO<sub>2</sub> emissions and interprovincial  
88 trade (Huang et al., 2018; Zhang et al., 2018a, 2018b).

## 89 2. Materials and methods

### 90 2.1 Production and consumption-based environmental responsibility

91 In this paper we allocate the SO<sub>2</sub> emissions discharged in different regions of China in 2007,  
92 2010, and 2012 by an input-output approach according to three perspectives (production-based,  
93 consumption-based, and income-based). Assuming that there are  $m$  regions and  $n$  sectors, the  
94 expression of monetary output flows in an input-output framework is:

$$95 \quad x_i^r = \sum_{s=1}^m \sum_{j=1}^n z_{ij}^{rs} + \sum_{s=1}^m y_i^{rs} + ex_i^r \quad (1)$$

96 where  $x_i^r$  denotes the total output of sector  $i$  in region  $r$ ,  $z_{ij}^{rs}$  denotes the intermediate requirement  
97 of sector  $j$  in region  $s$  from sector  $i$  in region  $r$ ,  $y_i^{rs}$  denotes the final demand of region  $s$  from  
98 sector  $i$  in region  $r$ , and  $ex_i^r$  denotes the international exports of sector  $i$  in region  $r$ .

99 Since the total inputs and outputs of industries are identical, it is possible to formulate a  
100 similar expression for monetary input flows:

$$101 \quad x_j^s = \sum_{r=1}^m \sum_{i=1}^n z_{ij}^{rs} + v_j^s + imp_j^s \quad (2)$$

102 where  $v_j^s$  is the primary inputs of sector  $j$  in region  $s$  and  $imp_j^s$  is the corresponding imports.

103 Furthermore, denoting  $S_i^r$  the SO<sub>2</sub> emissions of sector  $i$  in region  $r$  and  $S_h^r$  the SO<sub>2</sub> emissions  
104 from households in the same region, the production-based SO<sub>2</sub> emissions (PBE) of region  $r$  in this  
105 setting are the sum of emissions discharged in every production sector and household sector of  
106 that region:

$$107 \quad PBE^r = \sum_{i=1}^n S_i^r + S_h^r \quad (3)$$

108 The consumption-based emissions are calculated using the Leontief model, which captures  
109 the upstream indirect impacts embodied in final demand along the supply chain (Miller & Blair,  
110 1985). However, besides the emissions embodied in the final consumption of a region that

111 originate either from that region or from other regions in China, there are three other types of SO<sub>2</sub>  
112 emissions that we need to address: (a) emissions discharged outside China but embodied in the  
113 final demand of China; (b) emissions discharged in China but embodied in the exports of China; (c)  
114 and emissions from households.

115 Because this paper focuses on comparing the responsibility for SO<sub>2</sub> emissions among  
116 Chinese regions we make the following methodological choices. Concerning (a) we do not  
117 allocate the emissions discharged outside China, as that would demand the data on international  
118 emissions and flows or apply the assumption of domestic technology for imported goods (Tang et  
119 al. , 2012; Zhao et al., 2015). Concerning (b) we allocate the impacts embodied in exports to none  
120 of Chinese provinces but to the rest of the world (RoW). Concerning (c) we allocate the emissions  
121 from households to the region where the household consumption takes place.

122 Mathematically, the consumption-based SO<sub>2</sub> emissions (CBE) of region  $s$  are:

$$123 \quad CBE^s = \sum_{r=1}^m \sum_{i=1}^n u_i^r y_i^{rs} + S_h^r \quad (4)$$

124 The first term on the right-hand side of Eq. (4) denotes the emissions embodied in the final  
125 demand of region  $s$ , which is calculated as the sum of the emissions embodied in the purchases of  
126 every product from every region by the final demand of region  $s$ . The second term accounts for  
127 the emissions from households. The consumption-based responsibility of the RoW for the  
128 emissions discharged within China is  $\sum_{s=1}^m \sum_{i=1}^n u_i^s ex_i^s$ .

129 The consumption-based (or upstream) emissions embodied in the final demand are  
130 quantified as the product of the upstream intensity (total SO<sub>2</sub> emissions discharged along the  
131 supply chain over unit of output) and the volume of final demand. By the Leontief model, the  
132 vector of upstream intensities,  $u$ , is calculated as:

133 
$$u = b'(I - A)^{-1} \tag{5}$$

134 where  $b$  is the column vector of direct intensities, whose entries are  $b_i^r = S_i^r/x_i^r$ ,  $b'$  denotes the  
 135 transpose of  $b$ ,  $(I - A)^{-1}$  is the Leontief inverse matrix, and  $A$  is the technical coefficient matrix  
 136 whose entries are  $A_{ij}^{rs} = Z_{ij}^{rs}/x_j^s$ .

137 Later, we will quantify the flows of upstream emissions embodied in the interregional trade,  
 138 which requires disaggregating the total upstream embodied emissions according to their sources.  
 139 The matrix of disaggregated upstream intensity  $U$ , whose entry  $U_{ij}^{rs}$  denotes the emissions  
 140 discharged in sector  $i$  of region  $r$  per unit of output of sector  $j$  in region  $s$ , and is calculated as  
 141  $U = \vec{b} \cdot (I - A)^{-1}$  where  $\vec{b}$  is the diagonalized matrix of  $b$ . The flow of emissions from region  $r$   
 142 to region  $s$  is now:

143 
$$CBE^{rs} = \sum_{k=1}^m \sum_{i=1}^n \sum_{j=1}^n U_{ij}^{rk} y_i^{ks} \tag{6}$$

144 Notice that it is possible for there to be emissions flowing from region  $r$  to region  $s$  through  
 145 the purchase of final consumption goods produced in region  $k$  (but whose supply chain in turn  
 146 leads to emissions in region  $r$ ).

147 *2.2 Terrestrial acidification and biodiversity loss*

148 Terrestrial acidification is characterized by the changes in soil chemical properties and  
 149 caused mainly by the atmospheric deposition of acidifying pollutants including NO<sub>x</sub>, SO<sub>2</sub>, and  
 150 NH<sub>3</sub> (Roy et al., 2014). The acidification impacts of emissions can be assessed with the  
 151 characterization factors obtained from a characterization model investigating the cause-effect  
 152 chain of the emissions to the potential impacts (e.g., human health or biodiversity loss) (Udo de  
 153 Haes et al., 2002). The characterization factor for terrestrial acidification is expressed as a function  
 154 of (1) an atmospheric fate factor representing the link between emissions and deposition locations,



155 (2) a soil sensitivity factor representing the change of  $H^+$  concentration in soil related to acid  
156 deposits over a certain area, and (3) an effect factor representing the loss of vascular plant species  
157 due to the change of  $H^+$  concentration in soil (Azevedo et al., 2013; Roy et al., 2014).

158 To assess the terrestrial acidification caused by  $SO_2$  emissions derived from the MRIO model,  
159 the LC-Impact model is applied, which is a spatially differentiated method for global impact  
160 assessment. Compared to previous methods of life cycle impact assessment, the LC-Impact  
161 method incorporates new impact pathways, includes spatial differentiation for 11 major  
162 environmental mechanisms, and quantifies impacts on ecosystem quality as potential global  
163 species loss (Verones et al., 2016). When assessing the terrestrial acidification caused by  $SO_2$   
164 emissions, the characterization factors of  $SO_2$  emissions at grid level ( $2.0 \times 2.5^\circ$  resolution) are  
165 obtained from the LC-Impact webpage (LC-Impact, 2013). The zonal statistics are performed in  
166 GIS software to aggregate them to the provincial level, i.e., the raster map of characterization  
167 factors for  $SO_2$  emissions is overlaid with the spatial information on provinces, and then the  
168 averages of all raster cells within each province are calculated.

### 169 *2.3 Inequality analysis using the Gini coefficient*

170 The Gini index is used to analyze the inequality of GDP,  $SO_2$  emissions, and biodiversity  
171 impacts among 30 Chinese provinces (excluding Tibet, Hong Kong, Macau, and Taiwan). The  
172 Gini index has been widely used to investigate economic inequality (Gastwirth & Glauber, 1976),  
173 and is increasingly used to analyze environmental inequality too (Dong and Liang, 2014;  
174 Jacobson et al., 2005; Luo et al., 2016; Sun et al., 2010).

175 When analyzing the inequalities of GDP,  $SO_2$  emissions, and biodiversity impact, they are  
176 visualized in Lorenz curves where the ordinate values represent the cumulative share of GDP and

177 the abscissa values represent the cumulative shares of population, SO<sub>2</sub> emissions, and biodiversity  
178 impacts, respectively. The Gini indices are calculated from the Lorenz curves, with a value of 0  
179 indicating the complete equality of allocation and a value of 1 indicating the complete inequality  
180 of allocation (in the case of income, it means one individual accrues all the national wealth). The  
181 Gini index is estimated as:

$$182 \quad \text{Gini} = 1 - \sum_{r=1}^{30} (z_r - z_{r-1})(gdp_r - gdp_{r-1}) \quad (7)$$

183 where  $z_r$  denotes the cumulative share of population (or SO<sub>2</sub> emissions and biodiversity impacts  
184 when calculating the Gini indices of SO<sub>2</sub> emission and biodiversity impact) in province  $r$ ,  $gdp_r$   
185 denotes the cumulative share of GDP in province  $r$  with convention that  $z_0 = 0$  and  $gdp_0 = 0$ .

#### 186 *2.4 Income-based and shared environmental responsibility*

187 In the same way as the Leontief model quantifies the indirect impacts occurring upstream  
188 along a supply chain, the Ghosh model quantifies the indirect impacts occurring downstream  
189 along a supply chain (Ghosh, 1958). The Leontief model can be used to account for the upstream  
190 emissions embodied in final demand, defining the consumption-based responsibility. Analogously,  
191 the Ghosh model can be used to account for the downstream emissions embodied in primary  
192 inputs, defining the income-based responsibility (Marques et al., 2012).

193 As in the case of consumption-based perspective, it is necessary to decide how to allocate the  
194 emissions embodied in international trade and from final demand among different regions. We  
195 follow the same routine and (a) ignore the emissions discharged outside China; (b) allocate the  
196 downstream emissions embodied in imports to the RoW; and (c) allocate the emissions from final  
197 demand to the region where the final consumption occurs.

198 Mathematically, the income-based SO<sub>2</sub> emissions (IBE) of region  $s$  are:

$$199 \quad IBE^s = \sum_{i=1}^n d_i^s v_i^s + S_h^r \quad (8)$$

200 The new term  $d_i^s$  is the downstream intensity, calculated as:

$$201 \quad d = (I - G)^{-1}b \quad (9)$$

202 where  $b$  is the column vector of direct intensities as in Eq. (5),  $(I - G)^{-1}$  is the Ghosh inverse

203 matrix, and  $G$  is the matrix of fixed sales coefficients whose entries are  $G_{ij}^{rs} = Z_{ij}^{rs} / x_i^r$ . The

204 income-based responsibility of the RoW for the emissions discharged within China is

$$205 \quad \sum_{s=1}^m \sum_{i=1}^n d_i^s imp_i^s.$$

206 To calculate the shared responsibility of SO<sub>2</sub> emissions, we apply the indicator proposed by

207 [Rodrigues et al. \(2006\)](#), whereby the environmental responsibility of a region is the average of its

208 consumption-based and income-based emissions:

$$209 \quad \frac{1}{2}(CBE^r + IBE^r) \quad (10)$$

210 Note that the current SO<sub>2</sub> reduction targets are assigned to provinces based on their total SO<sub>2</sub>

211 emissions (a production-based approach).

## 212 2.5 Data Sources

213 We used the 30-province, 30-sector Chinese MRIO tables of 2007 ([Liu et al., 2012](#)), 2010

214 ([Liu et al., 2014](#)), and 2012 ([Mi et al., 2017b](#)). These tables are in the non-competitive form and

215 deflated at 2012 constant prices. Furthermore, since the sectoral SO<sub>2</sub> emissions data are not

216 available at the provincial level, they are estimated using the method proposed by [Liu & Wang](#)

217 (2015) as  $S_i^r = Q_i^r \cdot \beta_i^r \cdot (1 - \eta_i^r)$ , where  $S_i^r$  is the sectoral SO<sub>2</sub> emissions (kg),  $Q_i^r$  is the coal

218 consumption (kg),  $\beta_i^r$  is the sulfur content (%), and  $\eta_i^r$  is the SO<sub>2</sub> removal rate (%) of sector  $i$  for

219 region  $r$ . The industrial and non-industrial SO<sub>2</sub> emissions for 30 provinces can be calculated by

220 assuming that the sulfur content is constant across sectors but differs among provinces ( $\beta_i^r =$   
221  $\beta_j^r = \beta^r$ ), and that the SO<sub>2</sub> removal rate is constant across provinces but differs among sectors  
222 ( $\eta_i^r = \eta_i^s = \eta_i$ , implying that the technology diffusion is equal across provinces). Note that the  
223 SO<sub>2</sub> removal rates might actually differ among provinces beyond differences in the industrial  
224 structure, as assumed here. The SO<sub>2</sub> scrubbers might be preferentially deployed in developed  
225 provinces or at large power plants. However, the necessary data to support these assumptions and  
226 include the differences in our analysis are not available.

227 China Emission Accounts and Datasets (CEADs) provides the coal consumption data (Shan  
228 et al., 2016, 2018). The data on SO<sub>2</sub> emissions, industrial SO<sub>2</sub> removal, population, and provincial  
229 GDP are obtained from the China Statistical Yearbook on Environment. Since the industrial SO<sub>2</sub>  
230 removal data in 2012 are not released yet, they are forecasted based on the data of 2001-2010  
231 using exponential smoothing (Appendix A.3).

232 To maintain consistency in the classification of sectors, the 44 sectors with SO<sub>2</sub> emissions  
233 data and the 30 sectors in the MRIO tables are aggregated to 27 sectors, including 5 non-  
234 industrial sectors and 22 industrial sectors. The details on the sector aggregation are documented  
235 in Table S1, and the abbreviations for the 30 provinces are shown in Table S2.

### 236 **3. Results**

#### 237 *3.1 Production- and consumption-based SO<sub>2</sub> emissions*

238 During the study period, the total SO<sub>2</sub> emissions increased from 25.8 Mt (million tons) in  
239 2007 to 26.4 Mt in 2010 and then decreased to 22.5 Mt in 2012, consistent with the results  
240 obtained by Yang et al. (2018a). Figure S24 illustrates the production- and consumption-based

241 SO<sub>2</sub> emissions in 2007, 2010, and 2012, and also shows that the production-based emissions were  
242 higher than the consumption-based emissions in most provinces since a large part of emissions  
243 embodied in consumption leaked to the RoW. During 2007-2012, ~17.1-23.9% of the emissions  
244 can be attributed to the RoW. Furthermore, ~64% of the emissions embodied in the RoW occurred  
245 in five coastal provinces, namely, Guangdong, Jiangsu, Zhejiang, Shandong, and Shanghai.

246 [Figure S24](#) also shows that the intra-provincial and inter-provincial consumption varied  
247 among different provinces. It is worth noting that the intra-provincial consumption in developed  
248 provinces accounted for only a small part of the total consumption-based emissions. For example,  
249 the intra-provincial consumption in Beijing, Tianjin, and Shanghai only accounted for 18.8%-39.1%  
250 of the total consumption-based emissions. However, in some developing provinces with energy-  
251 intensive industries (e.g., Inner Mongolia, Shanxi, and Guizhou), the intra-provincial consumption  
252 contributed most to the total consumption-based emissions. Besides, the proportion of intra-  
253 provincial consumption showed different trends in some neighboring provinces. For example, the  
254 proportion of intra-provincial consumption in Beijing indicated a decreasing trend, from 31.1% in  
255 2007 to 21.7% in 2010, and then to 14.1% in 2012. However, the proportions of intra-provincial  
256 consumption in nearby Tianjin and Hebei kept rising during the same time period. Such a pattern  
257 among Beijing-Tianjin-Hebei area might be due to the provincial transfer of industries after 2007,  
258 when some heavily polluting industries in Beijing were relocated to Tianjin and Hebei ([Zheng et](#)  
259 [al., 2018](#)).

### 260 *3.2 Inflows and outflows of SO<sub>2</sub> emissions*

261 [Figure S25](#) shows the provincial inflow and outflow of SO<sub>2</sub> emissions through the inter-  
262 provincial trade within China in 2007, 2010, and 2012. During the study period, ~37.3%-38.8% of

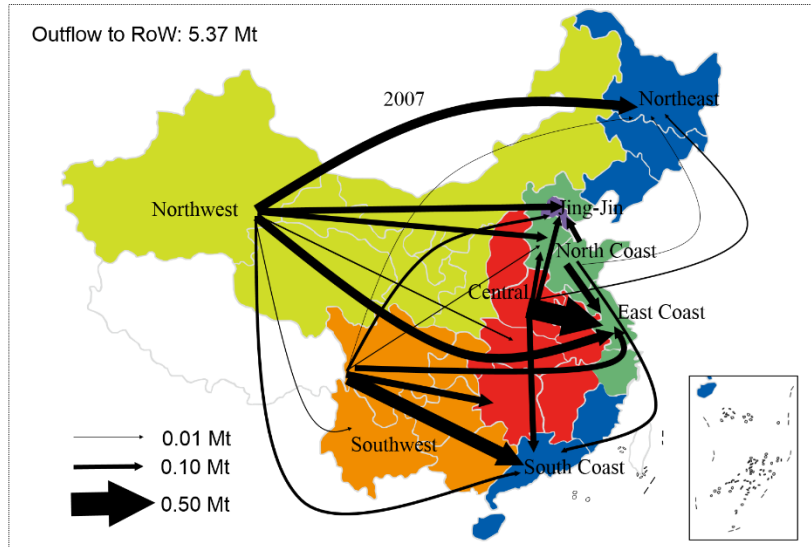
263 the emissions were generated by the consumption of other provinces. Furthermore, for some  
264 developed provinces, e.g., Beijing, Tianjin, Shanghai, Jiangsu, Zhejiang, and Guangdong, the  
265 inflows were much larger than the outflows. For example, the inflows of SO<sub>2</sub> emissions in Beijing  
266 were ~9.9-, 18.2-, and 10.3-fold the outflows in 2007, 2010, and 2012, respectively. On the  
267 contrary, for some developing provinces, e.g., Shanxi, Inner Mongolia, Henan, Anhui, and  
268 Guizhou, the outflows were much larger than the inflows. For example, the outflows of SO<sub>2</sub>  
269 emissions in Inner Mongolia were ~6.5-, 2.3-, and 2.7-times the inflows in those years.

### 270 *3.3 SO<sub>2</sub> emissions embodied in interregional trade*

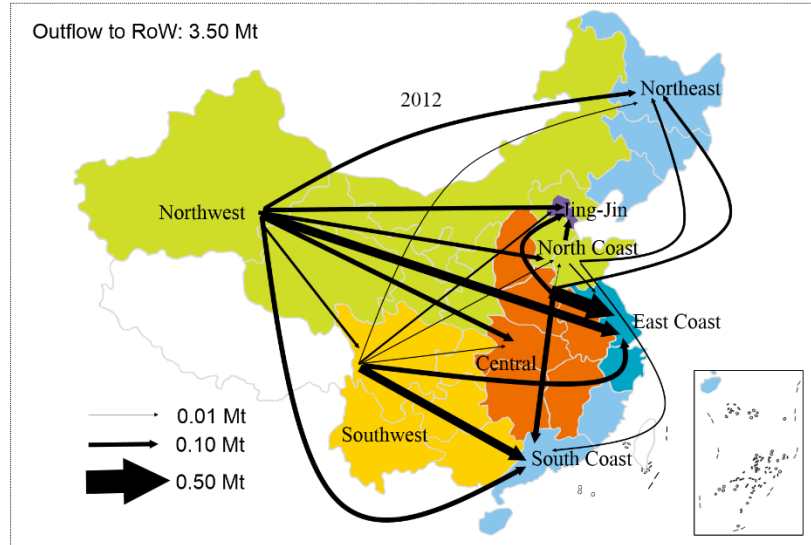
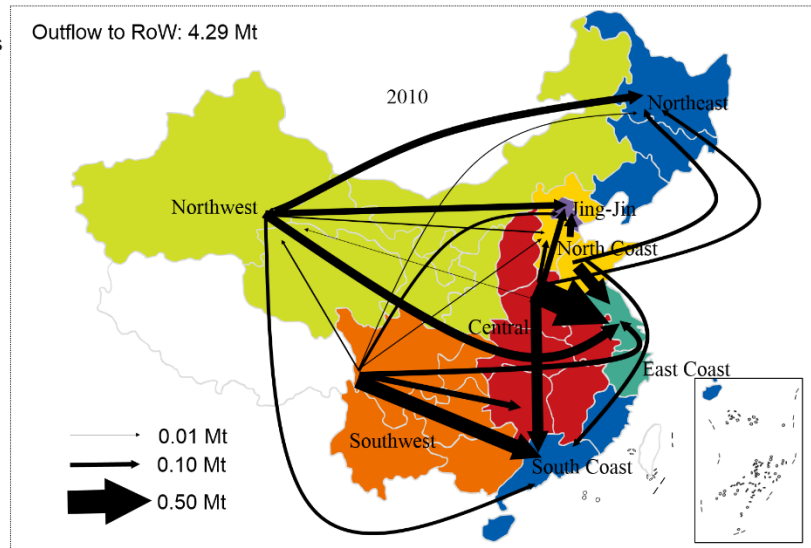
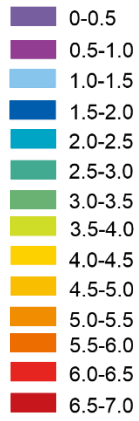
271 From the analysis above, there are evident spatial differences between inflows and outflows  
272 of SO<sub>2</sub> emissions. To facilitate the visualization of these flows, the 30 provinces are aggregated  
273 into eight regions (Feng et al., 2013; Wang et al., 2017, see Figure S1 for details). The SO<sub>2</sub>  
274 emissions embodied in interregional trade in 2007, 2010, and 2012 are documented in Figure S26,  
275 Figure S27, and Figure S28, respectively.

276 Figure 1 shows that the Northwest, Southwest, and Central regions had the largest emissions  
277 during the study period. However, a considerable proportion of the emissions of these three  
278 regions were generated by the consumption in other regions. Besides, the developed Jing-Jin, East  
279 Coast, and South Coast regions were the main net importers of emissions, while the less  
280 developed Northwest, Southwest, and Central regions were net exporters of emissions. In 2007,  
281 the Jing-Jin, East Coast, and South Coast regions outsourced between 0.60 and 1.54 Mt to other  
282 regions, which slightly increased in 2010. Although the inflows of these three regions decreased in  
283 2012, they were still much higher than the respective outflows, ~2.1-5.9 times. In 2007, between  
284 1.19 and 1.69 Mt of SO<sub>2</sub> emissions generated in the Central, Northwest, and Southwest regions

285 were embodied in products traded to other regions, accounting for ~21.7-36.3% of the total  
286 production-based emissions. The outflows of these three regions slightly fluctuated in 2010 and  
287 2012.



Total SO<sub>2</sub> emissions (Mt)



288

289

Figure 1. Net transfers of SO<sub>2</sub> emissions of eight regions in China



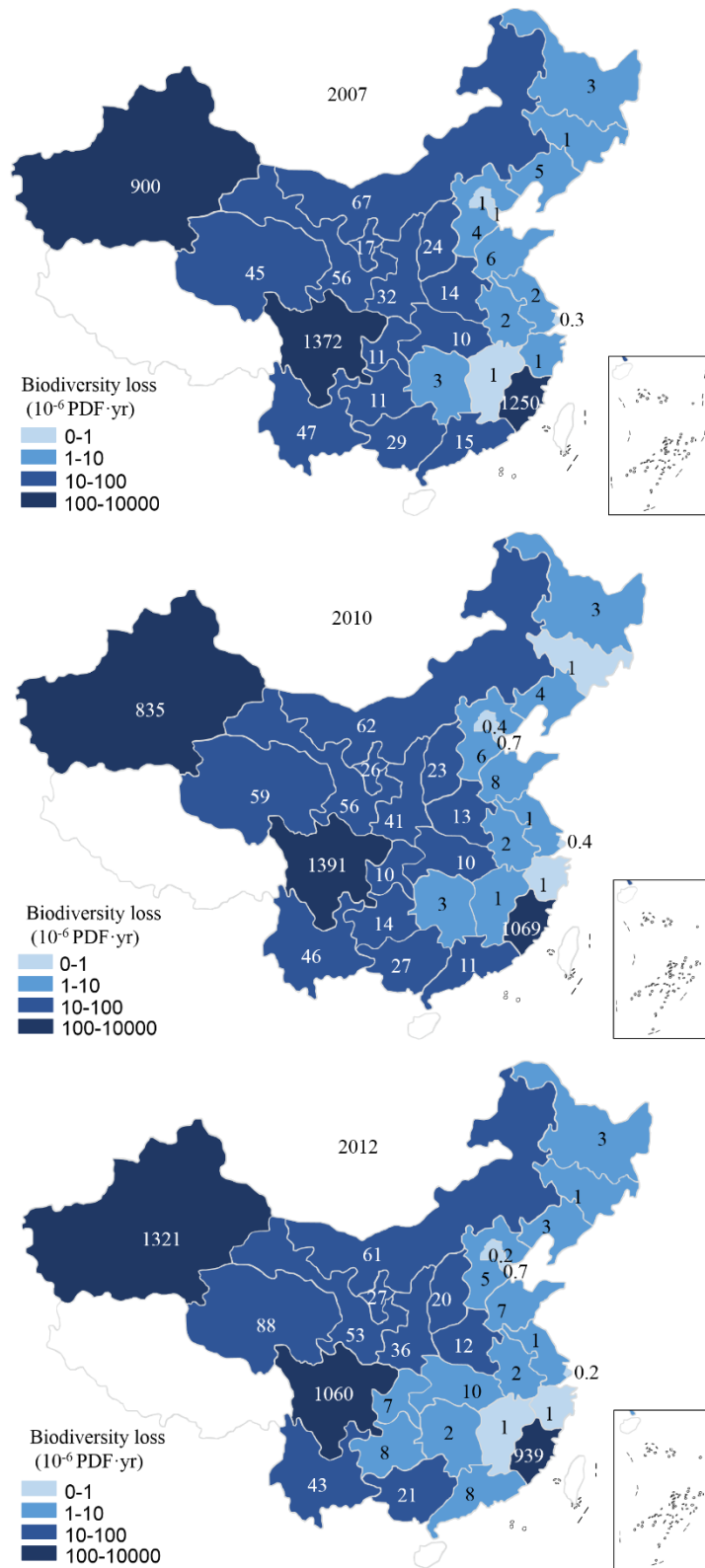
290 Figure 1 also illustrates that the largest flow of SO<sub>2</sub> emissions was from the Central region to  
291 the East Coast region, followed by the flow from the Southwest to the South Coast, and that from  
292 the Northwest to the East Coast. During the study period, ~59-71% of emissions in the Central  
293 region can be attributed to the consumption of East Coast. The South Coast region predominately  
294 outsourced the emissions to the Southwest region, and ~39-53% of the inflows to the South Coast  
295 were from the Southwest region. At the provincial level, Guangdong was the main province in the  
296 South Coastal region outsourcing SO<sub>2</sub> emissions to the Southwest. Besides the Central region, the  
297 Northwest region, particularly Gansu, Shaanxi, and Inner Mongolia, was also another main  
298 destination to which the East Coast outsourced SO<sub>2</sub> emissions. Figure 1 also demonstrates that the  
299 outflows from the Central region to the South Coast region increased significantly in 2010, mainly  
300 due to the outflows from Jiangxi to Guangdong. More details about the net transfers are  
301 documented in Table S4, Table S5, and Table S6, respectively.

302 It is also worth noting that most provinces outsourced SO<sub>2</sub> emissions to their neighboring  
303 provinces. For example, Beijing and Tianjin mainly outsourced the emissions to Hebei and Inner  
304 Mongolia. Shanghai, Jiangsu, and Zhejiang, the three developed provinces in the east, mainly  
305 outsourced the emissions to nearby regions like Shandong, Henan, and Anhui. In the south,  
306 Guangdong mainly outsourced the emissions to Guizhou and Yunnan.

### 307 *3.4 Biodiversity impacts at provincial level*

308 Figure 2 demonstrates the biodiversity impacts caused by SO<sub>2</sub> emissions for each province.  
309 During the study period, the three provinces, Xinjiang, Sichuan, and Fujian, suffered most from  
310 the biodiversity loss indicated by the high values of the characterization factors in these provinces,  
311 which can be attributed mainly to the atmospheric fate and soil sensitivity factors (Roy et al.,

312 2014). Therefore, the severe biodiversity loss in these three provinces might be due to the  
313 proximity of the receptor and the source of SO<sub>2</sub> emissions and the high levels of soil acidification  
314 in these three provinces. Furthermore, the biodiversity losses of Sichuan and Fujian reduced  
315 during 2010-2012, while the biodiversity loss of Xinjiang increased rapidly during the same  
316 period. Besides, the biodiversity loss due to terrestrial acidification in China showed an obvious  
317 spatial disparity, with the most severe loss occurred mainly in the western and central regions, and  
318 much lower loss occurred in the eastern regions.



319

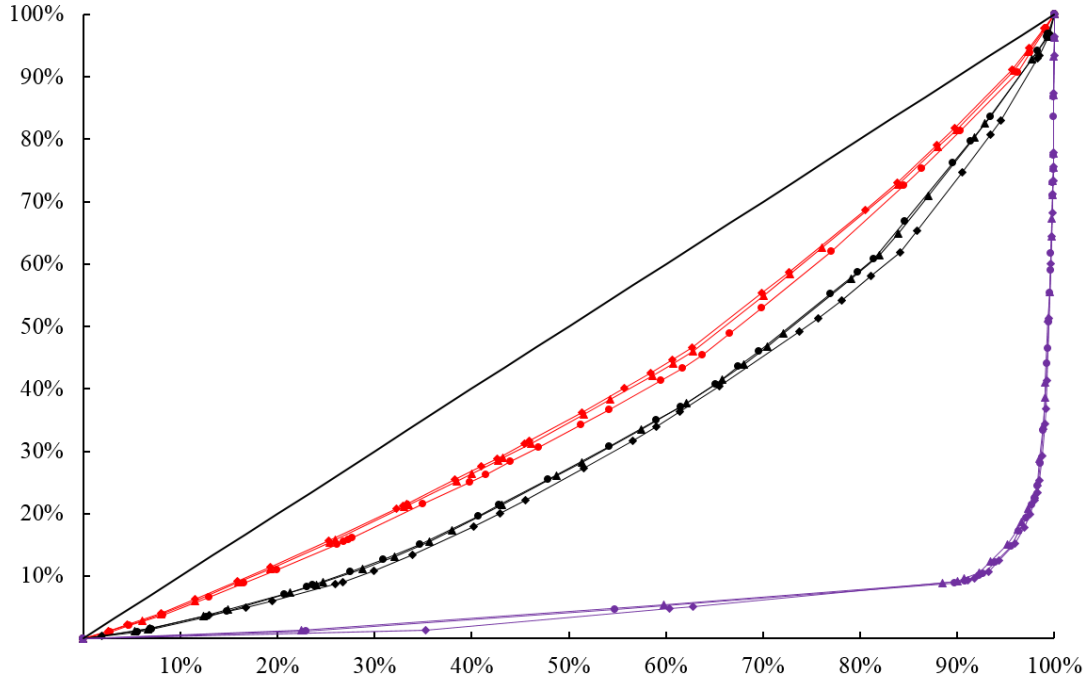
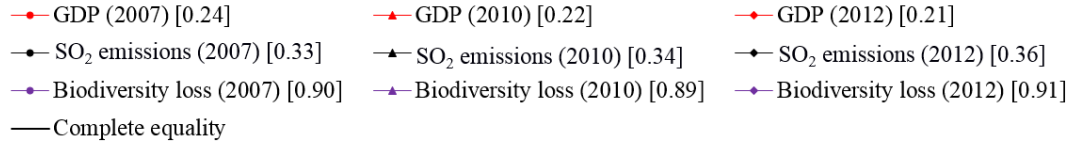
320 Figure 2. Biodiversity loss due to terrestrial acidification at provincial level (PDF in the legend

321 means “potentially disappeared fraction of species” and the numeric values on the maps indicate

322 the biodiversity loss of each province).

### 323 *3.5 Regional environmental inequality*

324 From [Figure 1](#) and [Figure 2](#), we find that both the SO<sub>2</sub> emissions and the biodiversity loss  
325 displayed regional disparities during the study period. Considering that the embodied emission  
326 flows were mainly from developing regions to developed regions, the economic inequalities were  
327 likely reflected in environmental inequalities. Hence, the Lorenz curves and Gini indices of GDP,  
328 SO<sub>2</sub> emissions, and biodiversity loss are illustrated in [Figure 3](#). During 2007-2010, the inequality  
329 of SO<sub>2</sub> emissions remained more or less static, but slightly increased during 2010-2012.  
330 Furthermore, the inequality of SO<sub>2</sub> emissions was larger than that of GDP. The changing pattern  
331 of SO<sub>2</sub> emissions inequality was in contrast to that of GDP inequality, consistent with [Clarke-  
332 Sather et al. \(2011\)](#) who found that carbon inequality and income inequality in China showed  
333 inverse trends during 1997-2007. Compared to SO<sub>2</sub> emissions and GDP, the biodiversity loss in  
334 2007, 2010, and 2012 showed the largest degrees of inequality, with Gini coefficients of ~0.9.



335

336 Figure 3. Lorenz curves of population, SO<sub>2</sub> emissions, and biodiversity loss relative to GDP

337

(The numbers in brackets indicate the respective Gini values)

### 338 3.6 Shared income and consumer responsibility

339 We now investigate the shared environmental responsibilities of SO<sub>2</sub> emissions and

340 associated biodiversity loss at the provincial level. When the income-generating provinces share

341 the responsibility with the consuming provinces, we find a similar pattern of provincial allocation

342 of environmental responsibility as that under the consumption-based accounting. Under the shared

343 responsibility approach, the RoW would bear ~15% responsibility of the total SO<sub>2</sub> emissions and

344 only 7 out of 30 provinces would bear more responsibility than the production-based emissions

345 discharged in their own territory. Furthermore, these 7 provinces are mainly developed Jing-Jin

346 regions and developing northeastern regions (e.g., Heilongjiang, Jilin). When concerning the

347 biodiversity loss caused by SO<sub>2</sub> emissions, only a few provinces would bear less responsibility,  
348 e.g., Sichuan, Fujian, Xinjiang, and Qinghai. Further details about the shared environmental  
349 responsibility of SO<sub>2</sub> emissions and associated biodiversity loss are documented in [Table S7](#) and  
350 [Table S8](#).

351 [Figure 4](#) and [Figure 5](#) show the contribution of consumption, income, and household  
352 consumption to the environmental responsibility of SO<sub>2</sub> emissions and biodiversity loss. As  
353 illustrated in [Figure 4](#), the consumption contributed most to the environmental responsibility for  
354 developed regions, e.g., Beijing, Shanghai, and Zhejiang. However, for developing regions, the  
355 income contributed most to the shared responsibility, e.g., Shanxi, Yunnan, and Heilongjiang.  
356 These regions showed a similar pattern when assessing the environmental responsibility for  
357 biodiversity loss. In contrast to other provinces that would bear less responsibility, the household  
358 consumption in Xinjiang contributed a relatively large part to the final responsibility for  
359 biodiversity loss ([Figure 5](#)).

360 The current pollution control targets in China are designed by the national government and  
361 then assigned to each province. We may assess the fairness of the current allocation scheme of  
362 SO<sub>2</sub> reduction targets among provinces under the shared responsibility principle by comparing the  
363 provincial share in the allocation of environmental responsibility with the pollution reduction  
364 target. The latest reduction targets for SO<sub>2</sub> emissions on the provincial level were designed for  
365 2010 according to the 2005 levels. The provincial shares of SO<sub>2</sub> reduction in the policy are  
366 calculated based on the provincial reduction targets for SO<sub>2</sub> emissions, as shown in [Table S9](#). The  
367 comparison between the provincial shares of environmental responsibility and the reduction  
368 targets is conducted in [Figure 4](#). The results indicate that the reduction targets of some provinces

369 fall behind their estimated environmental responsibility for SO<sub>2</sub> emissions, e.g., Beijing, Tianjin,  
370 and Inner Mongolia. For some other provinces, e.g., Shanxi, Shanghai, and Jiangsu, the reduction  
371 targets exceeded the environmental responsibility.

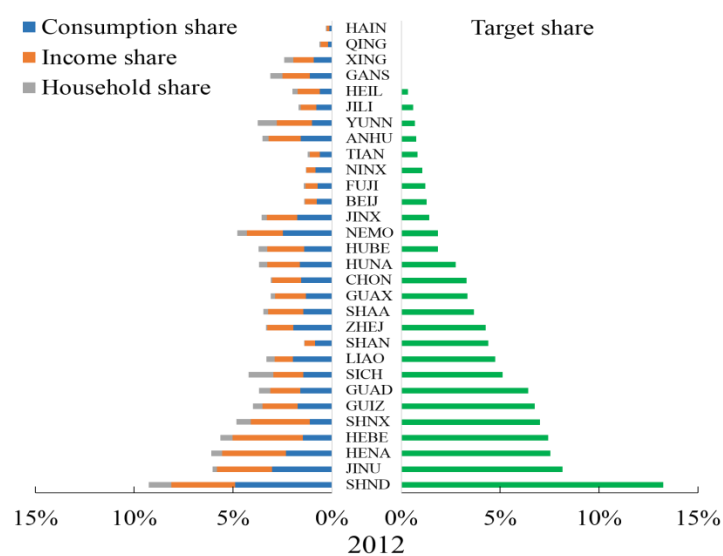
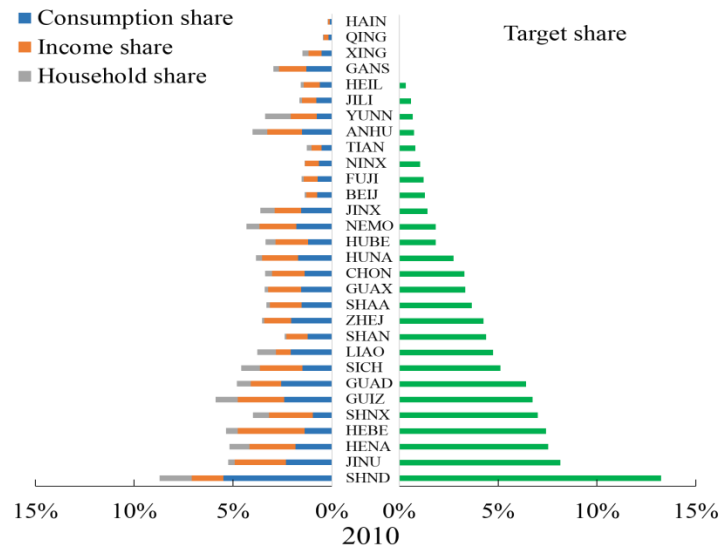
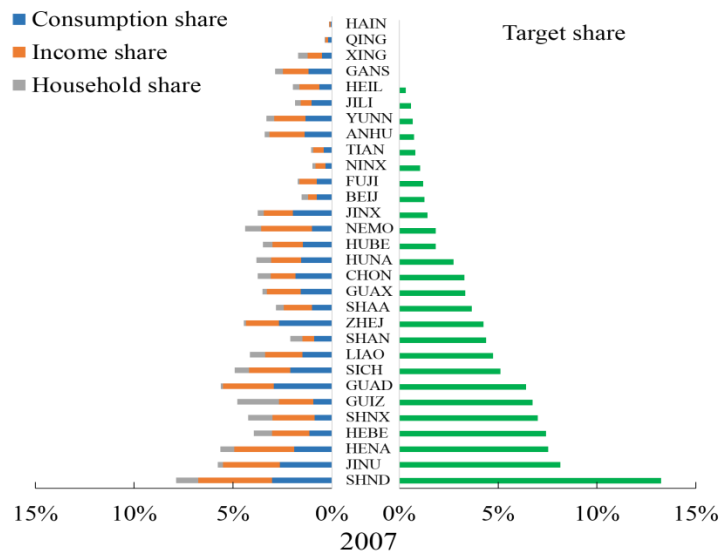
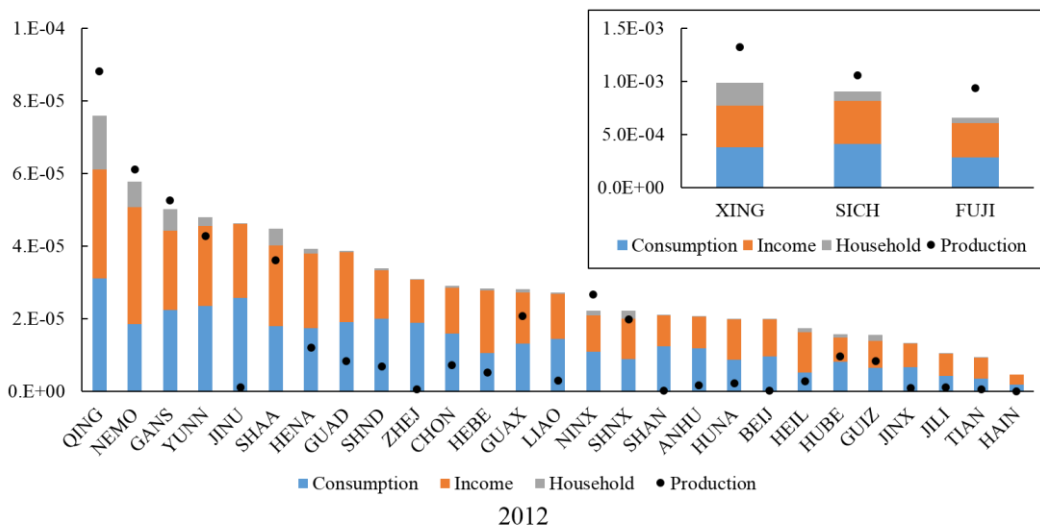
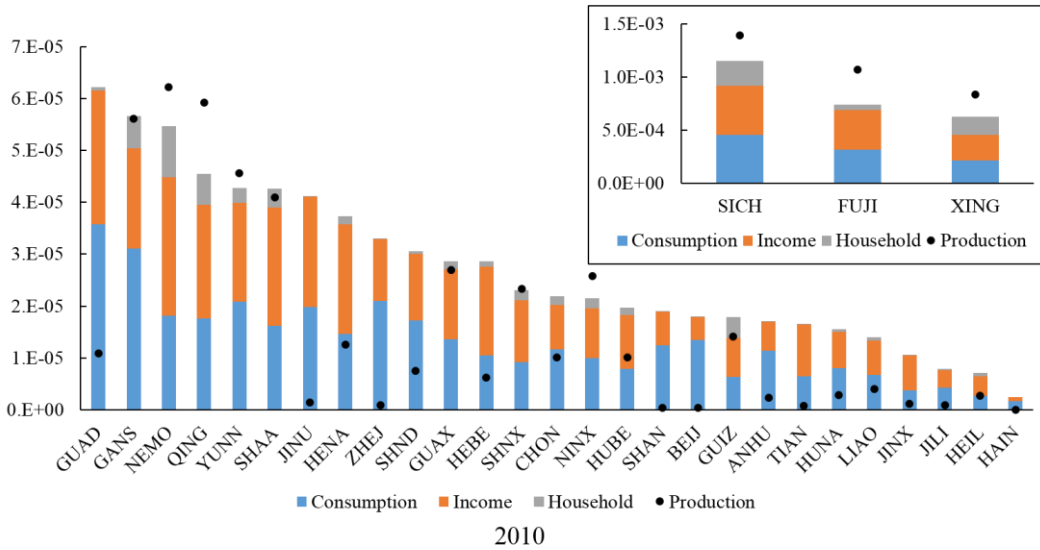
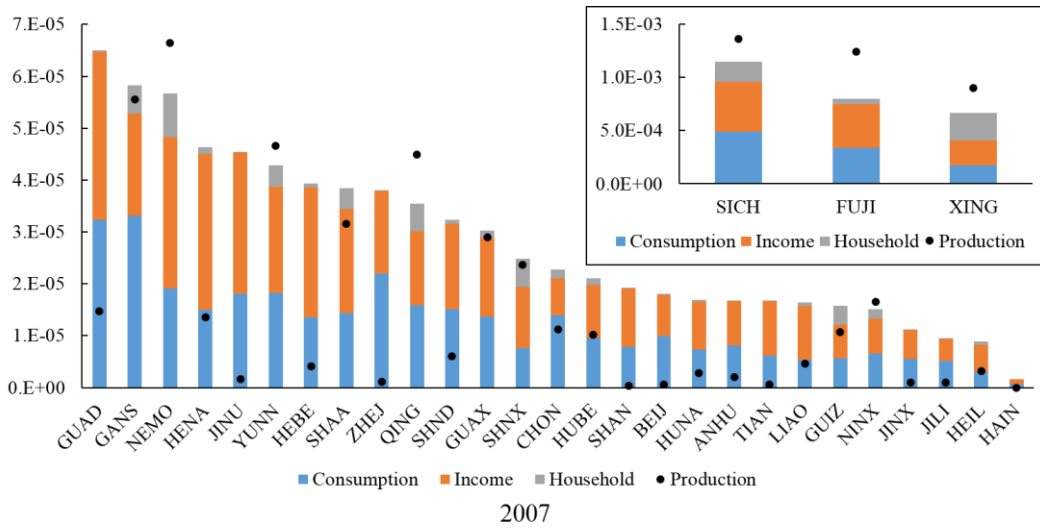




Figure 4. Comparison of provincial responsibility shares and reduction shares in 2010



375 Figure 5. Provincial responsibility for the biodiversity loss caused by terrestrial acidification (Unit:

376 PDF·yr)

#### 377 **4. Discussion**

378 Our results showed that the developed provinces had larger outflows than inflows of SO<sub>2</sub>  
379 emissions and mainly outsourced emissions to those developing provinces with energy-intensive  
380 industries, especially to their neighboring developing provinces. Under a shared income- and  
381 consumption-based responsibility approach, some developed provinces would bear more emission  
382 responsibility than that under the production-based accounting method. Furthermore, the  
383 developing provinces mainly acted as resource suppliers in the domestic supply chain, especially  
384 in the energy intensive sectors (e.g., coal mining, chemistry, metallurgy, and electricity). The  
385 developed provinces, however, mainly acted as final consumers rather than resources suppliers,  
386 especially in the construction and service sectors (Figure S29, Figure S30).

387 However, the responsibility of SO<sub>2</sub> emissions and associated biodiversity loss showed  
388 different patterns. Only a few provinces would bear more responsibility for SO<sub>2</sub> emissions, while  
389 most provinces would bear more responsibility for biodiversity loss. The large differences of  
390 biodiversity effects among regions were mainly due to the variations in the distances between  
391 emissions and deposition, the buffer capacity, and the plant species sensitivity.

392 When comparing biodiversity loss to SO<sub>2</sub> emissions, Xinjiang, Sichuan, and Fujian suffered  
393 most as indicated by the high values of the characterization factors in these provinces.  
394 Furthermore, the household consumption in Xinjiang accounted for ~38.9%, 26.8%, and 22.2% of  
395 the total responsibility in 2007, 2010, and 2012, larger than the corresponding proportions in other  
396 provinces, indicating that improving the energy efficiency in household consumption could be an

397 efficient way to lower the SO<sub>2</sub>-related biodiversity loss in Xinjiang.

398 Our analysis also showed that the Gini indices of GDP and SO<sub>2</sub> emissions have the opposite  
399 temporal trends during the period 2007-2012, consistent with the research by [Clarke-Sather et al.](#)  
400 (2011) investigating the relationship between income and carbon emissions. However, our  
401 analysis revealed that the inequality of SO<sub>2</sub> emissions exceeded GDP inequality while the  
402 inequality of carbon emissions was lower than income inequality as shown in [Clarke-Sather et al.](#)  
403 (2011). According to [Chen et al. \(2016\)](#), the differences of interprovincial carbon emissions from  
404 coal in China were greater than that from fossil fuels. Considering that coal combustion accounts  
405 for ~72% of the total energy consumption in China and is the main source of SO<sub>2</sub> emissions ([Yang](#)  
406 [et al., 2016](#)), the SO<sub>2</sub> emission differences were greater than the GDP differences. A distinct  
407 characteristic in the inequality analysis is that the biodiversity impact inequality was far greater  
408 than GDP and SO<sub>2</sub> inequalities, because the biodiversity loss in Xinjiang, Sichuan, and Fujian was  
409 much more severe than in other provinces.

410 The impacts of other acidifying pollutants (NO<sub>x</sub> and NH<sub>3</sub>) and of pollutant interactions on  
411 terrestrial biodiversity may be investigated in an analogous manner. In addition, the impacts on  
412 aquatic ecosystems and on human health deserve more research attention.

## 413 **5. Conclusions**

414 Using a MRIO model, this paper conducted a quantification of the shared responsibility for  
415 SO<sub>2</sub> emissions and associated biodiversity loss for 30 provinces in China for 2007, 2010, and 2012.  
416 The results showed that the developed provinces caused more SO<sub>2</sub> emissions through consumption  
417 than through production, while the opposite applied to the developing provinces. Under the shared  
418 responsibility principle, the rest of the world would bear ~15% responsibility of the total SO<sub>2</sub>

419 emissions in China. Some developed northern provinces (e.g., Beijing, Tianjin) and developing  
420 northeastern provinces (e.g., Heilongjiang, Jilin) would bear more responsibility for SO<sub>2</sub>  
421 emissions. Other provinces, especially those with energy-intensive industries, would bear less  
422 responsibility for SO<sub>2</sub> emissions. For example, the responsibility for SO<sub>2</sub> emissions in Beijing was  
423 ~1.8-, 2.4-, and 3.6-times the actual emissions in 2007, 2010, and 2012. However, the  
424 responsibility for SO<sub>2</sub> emissions in Inner Mongolia was only 69.7%, 77.4%, and 75.6% of the  
425 actual emissions.

426       Compared to SO<sub>2</sub> emissions, biodiversity loss was much more unequal within 30 provinces in  
427 China, with Gini coefficients of about 0.9. The provinces that suffered from severe biodiversity  
428 loss, e.g., Sichuan, Fujian, and Xinjiang, would bear less environmental responsibility.  
429 Furthermore, the differences between environmental responsibility and biodiversity loss occurred  
430 within the provinces were even larger. For example, in Xinjiang, the environmental responsibility  
431 for biodiversity loss was ~73.8%, 74.6%, and 74.9% of the biodiversity loss occurred within the  
432 province in 2007, 2010, and 2012. However, in Shanghai, the responsibility for biodiversity loss  
433 was ~58-, 54-, and 93-fold the biodiversity loss occurred within the province.

#### 434 **Acknowledgements**

435       We thank Dr. Rong Yuan for sharing the MRIO data. This work was partially supported by  
436 the “Short-Term Study Abroad Fund for the Ph.D. Students of Tsinghua University” and the  
437 “Tsinghua University Initiative Scientific Research Program” [grant number 2014z2017].

#### 438 **References**

439 Aherne, J., Posch, M., 2013. Impacts of nitrogen and sulphur deposition on forest ecosystem services in

440 Canada. *Curr. Opin. Environ. Sustain.* 5, 108–115. <https://doi.org/10.1016/j.cosust.2013.02.005>

441 Andrew, R., Forgie, V., 2008. A three-perspective view of greenhouse gas emission responsibilities in  
442 New Zealand. *Ecol. Econ.* 68, 194–204. <https://doi.org/10.1016/j.ecolecon.2008.02.016>

443 Azevedo, L.B., Van Zelm, R., Hendriks, A.J., Bobbink, R., Huijbregts, M.A.J., 2013. Global  
444 assessment of the effects of terrestrial acidification on plant species richness. *Environ. Pollut.* 174,  
445 10–15. <https://doi.org/10.1016/j.envpol.2012.11.001>

446 Cadarso, M.Á., López, L.A., Gómez, N., Tobarra, M.Á., 2012. International trade and shared  
447 environmental responsibility by sector. An application to the Spanish economy. *Ecol. Econ.* 83,  
448 221–235. <https://doi.org/10.1016/j.ecolecon.2012.05.009>

449 Chen, J., Cheng, S., Song, M., Wang, J., 2016. Interregional differences of coal carbon dioxide  
450 emissions in China. *Energy Policy* 96, 1–13. <https://doi.org/10.1016/j.enpol.2016.05.015>

451 Clarke-Sather, A., Qu, J., Wang, Q., Zeng, J., Li, Y., 2011. Carbon inequality at the sub-national scale:  
452 A case study of provincial-level inequality in CO<sub>2</sub> emissions in China 1997–2007. *Energy Policy*  
453 39, 5420–5428. <https://doi.org/10.1016/j.enpol.2011.05.021>

454 Cui, L.B., Fan, Y., Zhu, L., Bi, Q.H., 2014. How will the emissions trading scheme save cost for  
455 achieving China’s 2020 carbon intensity reduction target? *Appl. Energy* 136, 1043–1052.  
456 <https://doi.org/10.1016/j.apenergy.2014.05.021>

457 Davis, S.J., Caldeira, K., 2010. Consumption-based accounting of CO<sub>2</sub> emissions. *Proc. Natl. Acad. Sci.*  
458 107, 5687–5692. <https://doi.org/10.1073/pnas.0906974107>

459 Dong, L., Liang, H., 2014. Spatial analysis on China’s regional air pollutants and CO<sub>2</sub> emissions:  
460 Emission pattern and regional disparity. *Atmos. Environ.* 92, 280–291.  
461 <https://doi.org/10.1016/j.atmosenv.2014.04.032>

462 Duan, L., Yu, Q., Zhang, Q., Wang, Z., Pan, Y., Larssen, T., Tang, J., Mulder, J., 2016. Acid  
463 deposition in Asia: Emissions, deposition, and ecosystem effects. *Atmos. Environ.* 146, 55–69.  
464 <https://doi.org/10.1016/j.atmosenv.2016.07.018>

465 Ebenstein, A., Fan, M., Greenstone, M., He, G., Zhou, M., 2017. New evidence on the impact of  
466 sustained exposure to air pollution on life expectancy from China’s Huai River Policy. *Proc. Natl.*  
467 *Acad. Sci.* 114, 10384–10389. <https://doi.org/10.1073/pnas.1616784114>

468 Feng, K., Davis, S.J., Sun, L., Li, X., Guan, D., Liu, W., Liu, Z., Hubacek, K., 2013. Outsourcing CO<sub>2</sub>  
469 within China. *Proc. Natl. Acad. Sci.* 110, 11654–11659.  
470 <https://doi.org/10.1073/pnas.1219918110>

471 Gastwirth, J.L., Glauberman, M., 1976. The interpolation of the Lorenz curve and Gini index from  
472 grouped data. *Econometrica* 44, 479–483.

473 Ghosh, A., 1958. Input-output approach in an allocation system. *Economica* 25, 58–64.

474 Homma, T., Akimoto, K., Tomoda, T., 2012. Quantitative evaluation of time-series GHG emissions by  
475 sector and region using consumption-based accounting. *Energy Policy* 51, 816–827.  
476 <https://doi.org/10.1016/j.enpol.2012.09.031>

477 Huang, R., Hubacek, K., Feng, K., Li, X., Zhang, C., 2018. Re-examining embodied SO<sub>2</sub> and CO<sub>2</sub>  
478 emissions in China. *Sustainability* 10, 1505. <https://doi.org/10.3390/su10051505>

479 Jacobson, A., Milman, A.D., Kammen, D.M., 2005. Letting the (energy) Gini out of the bottle: Lorenz  
480 curves of cumulative electricity consumption and Gini coefficients as metrics of energy  
481 distribution and equity. *Energy Policy* 33, 1825–1832.  
482 <https://doi.org/10.1016/j.enpol.2004.02.017>

483 Krzywinski, M. et al, 2009. Circos: An information aesthetic for comparative genomics. *Genome Res*

484 19, 1639–1645. <https://doi.org/10.1101/gr.092759.109.19>

485 Kumar, S., 2017. Acid rain-The major cause of pollution: Its causes, effects and solution. *Int. J. Appl.*  
486 *Chem.* 13, 53–58.

487 LC-Impact, 2013. Characterization factors for terrestrial acidification [WWW Document]. LC-Impact,  
488 Robin Budel. URL <http://lc-impact.eu/downloads-characterisation-factors> (accessed 6.4.18).

489 Lenzen, M., Murray, J., Sack, F., Wiedmann, T., 2007. Shared producer and consumer responsibility-  
490 Theory and practice. *Ecol. Econ.* 61, 27–42. <https://doi.org/10.1016/j.ecolecon.2006.05.018>

491 Liang, S., Qu, S., Zhu, Z., Guan, D., Xu, M., 2017. Income-based greenhouse gas emissions of nations.  
492 *Environ. Sci. Technol.* 51, 346–355. <https://doi.org/10.1021/acs.est.6b02510>

493 Liu, F., Zhang, Q., Van Der A, R.J., Zheng, B., Tong, D., Yan, L., Zheng, Y., He, K., 2016. Recent  
494 reduction in NO<sub>x</sub> emissions over China: Synthesis of satellite observations and emission  
495 inventories. *Environ. Res. Lett.* 11, 114002. <https://doi.org/10.1088/1748-9326/11/11/114002>

496 Liu, Q., Wang, Q., 2017. Sources and flows of China’s virtual SO<sub>2</sub> emission transfers embodied in  
497 interprovincial trade: A multiregional input-output analysis. *J. Clean. Prod.* 161, 735–747.  
498 <https://doi.org/10.1016/j.jclepro.2017.05.003>

499 Liu, Q., Wang, Q., 2015. Reexamine SO<sub>2</sub> emissions embodied in China’s exports using multiregional  
500 input-output analysis. *Ecol. Econ.* 113, 39–50. <https://doi.org/10.1016/j.ecolecon.2015.02.026>

501 Liu, W., Tang, Z., Chen, J., Yang, B., 2014. China’s interregional input-output table for 30 regions in  
502 2010 (in Chinese). China Statistics Press, Beijing.

503 Lovett, G.M., Tear, T.H., Evers, D.C., Findlay, S.E.G., Cosby, B.J., Dunscomb, J.K., Driscoll, C.T.,  
504 Weathers, K.C., 2009. Effects of air pollution on ecosystems and biological diversity in the  
505 eastern United States. *Ann. N. Y. Acad. Sci.* 1162, 99–135. [31](https://doi.org/10.1111/j.1749-</a></p></div><div data-bbox=)

506 6632.2009.04153.x

507 Luo, X., Dong, L., Dou, Y., Liang, H., Ren, J., Fang, K., 2016. Regional disparity analysis of Chinese  
508 freight transport CO<sub>2</sub> emissions from 1990 to 2007: Driving forces and policy challenges. *J.*  
509 *Transp. Geogr.* 56, 1–14. <https://doi.org/10.1016/j.jtrangeo.2016.08.010>

510 Marques, A., Rodrigues, J., Lenzen, M., Domingos, T., 2012. Income-based environmental  
511 responsibility. *Ecol. Econ.* 84, 57–65. <https://doi.org/10.1016/j.ecolecon.2012.09.010>

512 Meng, B., Xue, J., Feng, K., Guan, D., Fu, X., 2013. China's inter-regional spillover of carbon  
513 emissions and domestic supply chains. *Energy Policy* 61, 1305–1321.  
514 <https://doi.org/10.1016/j.enpol.2013.05.108>

515 Meng, L., Guo, J., Chai, J., Zhang, Z., 2011. China's regional CO<sub>2</sub> emissions: Characteristics, inter-  
516 regional transfer and emission reduction policies. *Energy Policy* 39, 6136–6144.  
517 <https://doi.org/10.1016/j.enpol.2011.07.013>

518 Mi, Z., Meng, J., Guan, D., Shan, Y., Song, M., Wei, Y.-M., Liu, Z., Hubacek, K., 2017. Chinese CO<sub>2</sub>  
519 emission flows have reversed since the global financial crisis. *Nat. Commun.* 8, 1712.  
520 <https://doi.org/10.1038/s41467-017-01820-w>

521 Miller, R.E., Blair, P.D., 1985. *Input-output analysis: Foundations and extensions*. Prentice-Hall, Inc.,  
522 Englewood Cliffs, New Jersey.

523 Pandey, B., Agrawal, M., Singh, S., 2014. Coal mining activities change plant community structure due  
524 to air pollution and soil degradation. *Ecotoxicology* 23, 1474–1483.  
525 <https://doi.org/10.1007/s10646-014-1289-4>

526 Peters, G.P., 2008. From production-based to consumption-based national emission inventories. *Ecol.*  
527 *Econ.* 65, 13–23. <https://doi.org/10.1016/j.ecolecon.2007.10.014>



528 Rodrigues, J., Domingos, T., 2008. Consumer and producer environmental responsibility: Comparing  
529 two approaches. *Ecol. Econ.* 66, 533–546. <https://doi.org/10.1016/j.ecolecon.2007.12.010>

530 Rodrigues, J., Domingos, T., Giljum, S., Schneider, F., 2006. Designing an indicator of environmental  
531 responsibility. *Ecol. Econ.* 59, 256–266. <https://doi.org/10.1016/j.ecolecon.2005.10.002>

532 Rohde, R.A., Muller, R.A., 2015. Air pollution in China: Mapping of concentrations and sources. *PLoS*  
533 *One* 10, 1–14. <https://doi.org/10.1371/journal.pone.0135749>

534 Roy, P.O., Azevedo, L.B., Margni, M., van Zelm, R., Deschênes, L., Huijbregts, M.A.J., 2014.  
535 Characterization factors for terrestrial acidification at the global scale: A systematic analysis of  
536 spatial variability and uncertainty. *Sci. Total Environ.* 500–501, 270–276.  
537 <https://doi.org/10.1016/j.scitotenv.2014.08.099>

538 Sato, M., 2012. Embodied carbon in trade: A survey of the empirical literature, Centre for Climate  
539 Change Economics and Policy.

540 Schreifels, J.J., Fu, Y., Wilson, E.J., 2012. Sulfur dioxide control in China: Policy evolution during the  
541 10th and 11th Five-year Plans and lessons for the future. *Energy Policy* 48, 779–789.  
542 <https://doi.org/10.1016/j.enpol.2012.06.015>

543 Shan, Y., Guan, D., Zheng, H., Ou, J., Li, Y., Meng, J., Mi, Z., Liu, Z., Zhang, Q., 2018. China CO<sub>2</sub>  
544 emission accounts 1997–2015. *Sci. Data* 5, 1–14. <https://doi.org/10.1038/sdata.2017.201>

545 Shan, Y., Liu, J., Liu, Z., Xu, X., Shao, S., Wang, P., Guan, D., 2016. New provincial CO<sub>2</sub> emission  
546 inventories in China based on apparent energy consumption data and updated emission factors.  
547 *Appl. Energy* 184, 742–750. <https://doi.org/10.1016/j.apenergy.2016.03.073>

548 Su, B., Ang, B.W., 2014. Input-output analysis of CO<sub>2</sub> emissions embodied in trade: A multi-region  
549 model for China. *Appl. Energy* 114, 377–384. <https://doi.org/10.1016/j.apenergy.2013.09.036>

550 Sun, T., Zhang, H., Wang, Y., Meng, X., Wang, C., 2010. The application of environmental Gini  
551 coefficient (EGC) in allocating wastewater discharge permit: The case study of watershed total  
552 mass control in Tianjin, China. *Resour. Conserv. Recycl.* 54, 601–608.  
553 <https://doi.org/10.1016/j.resconrec.2009.10.017>

554 Tang, X., Zhang, B., Feng, L., Snowden, S., Höök, M., 2012. Net oil exports embodied in China's  
555 international trade: An input-output analysis. *Energy* 48, 464–471.  
556 <https://doi.org/10.1016/j.energy.2012.10.010>

557 Tao, M., Chen, L., Su, L., Tao, J., 2012. Satellite observation of regional haze pollution over the North  
558 China Plain. *J. Geophys. Res. Atmos.* 117, 1–16. <https://doi.org/10.1029/2012JD017915>

559 Tao, Y., Mi, S., Zhou, S., Wang, S., Xie, X., 2014. Air pollution and hospital admissions for respiratory  
560 diseases in Lanzhou, China. *Environ. Pollut.* 185, 196–201.  
561 <https://doi.org/10.1016/j.envpol.2013.10.035>

562 Tie, X., Wu, D., Brasseur, G., 2009. Lung cancer mortality and exposure to atmospheric aerosol  
563 particles in Guangzhou, China. *Atmos. Environ.* 43, 2375–2377.  
564 <https://doi.org/10.1016/j.atmosenv.2009.01.036>

565 Udo de Haes, H., Finnveden, G., Goedkoop, M.J., Hauschild, M.Z., Hertwich, E.G., Hofstetter, P.,  
566 Joliet, O., Klöpfer, W., Krewitt, W., Lindeijer, E., Mueller-Wenk, R., Olson, S., Pennington, D.,  
567 Pottig, J., Steen, B., 2002. Life cycle impact assessment: Striving towards best practice, in:  
568 SETAC.

569 Verones, F., Hellweg, S., Azevedo, L.B., Chaudhary, A., Cosme, N., Fantke, P., Goedkoop, M.,  
570 Hauschild, M., Laurent, A., Mutel, C.L., Pfister, S., Ponsioen, T., Steinmann, Z., Zelm, R. van,  
571 Vieira, M., Huijbregts, M.A.J., 2016. LC-Impact Version 0.5-A spatially differentiated life cycle

572 impact assessment approach.

573 Wang, F., Liu, B., Zhang, B., 2017. Embodied environmental damage in interregional trade: A MRIO-  
574 based assessment within China. *J. Clean. Prod.* 140, 1236–1246.  
575 <https://doi.org/10.1016/j.jclepro.2016.10.036>

576 Wang, P., Dai, H. cheng, Ren, S. yan, Zhao, D. qing, Masui, T., 2015. Achieving Copenhagen target  
577 through carbon emission trading: Economic impacts assessment in Guangdong Province of China.  
578 *Energy* 79, 212–227. <https://doi.org/10.1016/j.energy.2014.11.009>

579 Wang, Z., Yang, Y., Wang, B., 2018. Carbon footprints and embodied CO<sub>2</sub> transfers among provinces  
580 in China. *Renew. Sustain. Energy Rev.* 82, 1068–1078. <https://doi.org/10.1016/j.rser.2017.09.057>

581 WB, 2018. World Bank national accounts data [WWW Document]. World Bank Gr. URL  
582 <https://data.worldbank.org/indicator/NY.GDP.MKTP.KD?locations=CN&view=chart> (accessed  
583 6.4.18).

584 Wong, T., Tam, W., Yu, T., Wong, A., 2002. Associations between daily mortalities from respiratory  
585 and air pollution in Hong Kong, China. *Occup. Environ. Med.* 59, 30–35.

586 Yan, S., Wu, G., 2017. SO<sub>2</sub> emissions in China-Their network and hierarchical structures. *Sci. Rep.* 7,  
587 46216. <https://doi.org/10.1038/srep46216>

588 Yang, X., Wang, S., Zhang, W., Li, J., Zou, Y., 2016. Impacts of energy consumption, energy structure,  
589 and treatment technology on SO<sub>2</sub> emissions: A multi-scale LMDI decomposition analysis in  
590 China. *Appl. Energy* 184, 714–726. <https://doi.org/10.1016/j.apenergy.2016.11.013>

591 Yang, X., Zhang, W., Fan, J., Li, J., Meng, J., 2018a. The temporal variation of SO<sub>2</sub> emissions  
592 embodied in Chinese supply chains, 2002–2012. *Environ. Pollut.* 241, 172–181.  
593 <https://doi.org/10.1016/j.envpol.2018.05.052>

594 Yang, X., Zhang, W., Fan, J., Yu, J., Zhao, H., 2018b. Transfers of embodied PM<sub>2.5</sub> emissions from  
595 and to the North China region based on a multiregional input-output model. *Environ. Pollut.* 235,  
596 381–393. <https://doi.org/10.1016/j.envpol.2017.12.115>

597 Yuan, R., Behrens, P., Rodrigues, J.F.D., 2018a. The evolution of inter-sectoral linkages in China's  
598 energy-related CO<sub>2</sub> emissions from 1997 to 2012. *Energy Econ.* 69, 404–417.  
599 <https://doi.org/10.1016/j.eneco.2017.11.022>

600 Yuan, R., Behrens, P., Tukker, A., Rodrigues, J.F.D., 2018b. Carbon overhead: The impact of the  
601 expansion in low-carbon electricity in China 2015–2040. *Energy Policy* 119, 97–104.  
602 <https://doi.org/10.1016/j.enpol.2018.04.027>

603 Yuan, R., Rodrigues, J.F.D., Behrens, P., 2018c. Impact of non-fossil electricity on the carbon  
604 emissions embodied in China's exports. *J. Clean. Prod.* 192, 582–596.  
605 <https://doi.org/10.1016/j.jclepro.2018.04.255>

606 Zhang, Q.Q., Wang, Y., Ma, Q., Yao, Y., Xie, Y., He, K., 2015. Regional differences in Chinese SO<sub>2</sub>  
607 emission control efficiency and policy implications. *Atmos. Chem. Phys.* 15, 6521–6533.  
608 <https://doi.org/10.5194/acp-15-6521-2015>

609 Zhang, W., Liu, Y., Feng, K., Hubacek, K., Wang, J., Liu, M., Jiang, L., Liu, N., Zhang, P., Zhou, Y.,  
610 Bi, J., 2018a. Revealing environmental inequality hidden in China's inter-regional trade. *Environ.*  
611 *Sci. Technol.* <https://doi.org/10.1021/acs.est.8b00009>

612 Zhang, W., Wang, F., Hubacek, K., Liu, Y., Wang, J., Feng, K., Jiang, L., Jiang, H., Zhang, B., Bi, J.,  
613 2018b. Unequal exchange of air pollution and economic benefits embodied in China's exports.  
614 *Environ. Sci. Technol.* 52, 3888–3898. <https://doi.org/10.1021/acs.est.7b05651>

615 Zhao, H.Y., Zhang, Q., Guan, D.B., Davis, S.J., Liu, Z., Huo, H., Lin, J.T., Liu, W.D., He, K.B., 2015.

616           Assessment of China's virtual air pollution transport embodied in trade by using a consumption-  
617           based emission inventory. *Atmos. Chem. Phys.* 15, 5443–5456. [https://doi.org/10.5194/acp-15-](https://doi.org/10.5194/acp-15-5443-2015)  
618           5443-2015

619   Zheng, H., Wang, X., Li, M., Zhang, Y., Fan, Y., 2018. Interregional trade among regions of urban  
620           energy metabolism: A case study between Beijing-Tianjin-Hebei and others in China. *Resour.*  
621           *Conserv. Recycl.* 132, 339–351. <https://doi.org/10.1016/j.resconrec.2017.05.010>

622

## Appendix

### A.1. Sector classification

Table S1. Sector classification

	Coal consumption (44 sectors)	MRIO (30 sectors)	Aggregates sectors (27 sectors)
1	Farming, Forestry, Animal Husbandry, Fishery & Water Conservancy	Agriculture	Agriculture
2	Coal Mining and Dressing	Coal mining	Coal mining
3	Petroleum and Natural Gas Extraction	Petroleum and Gas	Petroleum and Gas
4	Ferrous Metals Mining and Dressing Nonferrous Metals Mining and Dressing	Metal Mining	Metal Mining
5	Nonmetal Minerals Mining and Dressing Other Minerals Mining and Dressing	Nonmetal Mining	Nonmetal Mining
6	Food Processing Food Production Beverage Production Tobacco Processing	Food Processing and Tobaccos	Food Processing and Tobaccos

7	Textile Industry	Textile	Textile
8	Garments and Other Fiber Products Leather, Furs, Down and Related Products	Clothing, Leather, Fur, etc.	Clothing, Leather, Fur, etc.
9	Timber Processing, Bamboo, Cane, Palm & Straw Products Furniture Manufacturing	Wood Processing and Furnishing	Wood Processing and Furnishing
10	Papermaking and Paper Products Printing and Record Medium Reproduction	Paper Making, Printing, Stationery, etc.	Paper Making, Printing, Stationery, etc.
11	Petroleum Processing and Coking	Petroleum Refining, Coking, etc.	Petroleum Refining, Coking, etc.
12	Raw Chemical Materials and Chemical Products Medical and Pharmaceutical Products Chemical Fiber Rubber Products Plastic Products	Chemical Industry	Chemical Industry
13	Nonmetal Mineral Products	Nonmetal Products	Nonmetal Products
14	Smelting and Pressing of Ferrous Metals Smelting and Pressing of Nonferrous Metals	Metallurgy	Metallurgy
15	Metal Products	Metal Products	Metal Products

16	Ordinary Machinery Equipment for Special Purpose	General and Specialist Machinery	General and Specialist Machinery
17	Transportation Equipment	Transport Equipment	Transport Equipment
18	Electric Equipment and Machinery	Electrical Equipment	Electrical Equipment
19	Electronic and Telecommunications Equipment	Electronic Equipment	Electronic Equipment
20	Instruments, Meters Cultural and Office Machinery	Instrument and meter	Instrument and meter
21	Other Manufacturing Industry Scrap and waste	Other Manufacturing	Other Manufacturing
22	Electric Power, Steam and Hot Water Production and Supply	Electricity and Hot Water Production and Supply	Electricity and Hot Water Production and Supply
23	Gas Production and Supply Tap Water Production and Supply	Gas and Water Production and Supply	Gas and Water Production and Supply
24	Construction	Construction	Construction
25	Transport, Storage, Postal & Telecommunications Services	Transport and Storage	Transport and Storage
26	Wholesale, Retail Trade and Catering Service	Wholesale and Retailing Hotel and Restaurant	Wholesale, Retail Trade and Catering Service
27	Other	Leasing and Commercial Services Scientific Research Other Services	Other Services



A.2. Abbreviation of 30 provinces and classification of eight regions in China

Table S2. Abbreviation of 30 provinces in China

Name	Abb.	Name	Abb.	Name	Abb.
<b>Beijing</b>	BEIJ	<b>Zhejiang</b>	ZHEJ	<b>Hainan</b>	HAIN
<b>Tianjin</b>	TIAN	<b>Anhui</b>	ANHU	<b>Chongqing</b>	CHON
<b>Hebei</b>	HEBE	<b>Fujian</b>	FUJI	<b>Sichuan</b>	SICH
<b>Shanxi</b>	SHNX	<b>Jiangxi</b>	JINX	<b>Guizhou</b>	GUIZ
<b>Inner Mongolia</b>	NEMO	<b>Shandong</b>	SHND	<b>Yunnan</b>	YUNN
<b>Liaoning</b>	LIAO	<b>Henan</b>	HENA	<b>Shaanxi</b>	SHAA
<b>Jilin</b>	JILI	<b>Hubei</b>	HUBE	<b>Gansu</b>	GANS
<b>Heilongjiang</b>	HEIL	<b>Hunan</b>	HUNA	<b>Qinghai</b>	QING
<b>Shanghai</b>	SHAN	<b>Guangdong</b>	GUAD	<b>Ningxia</b>	NINX
<b>Jiangsu</b>	JINU	<b>Guangxi</b>	GUAX	<b>Xinjiang</b>	XING

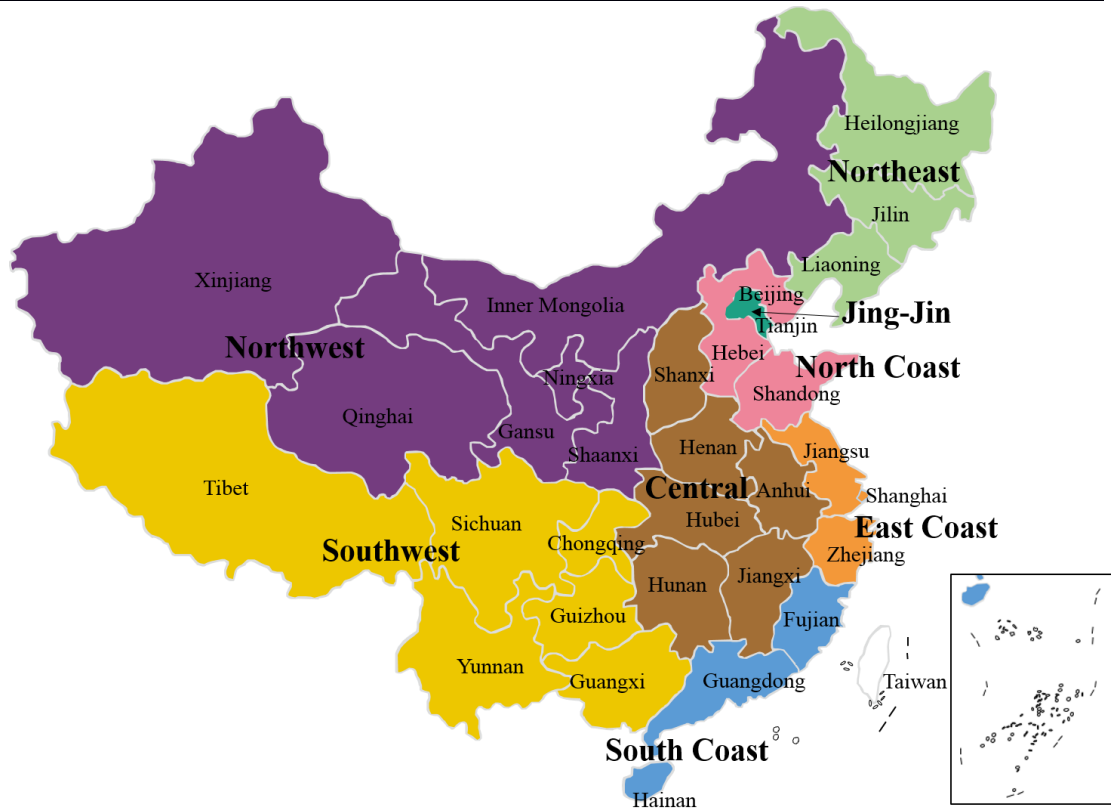


Figure S1. Eight regions of China

### A.3 Prediction of $(1 - \eta_i)$ values in 2012

The  $(1 - \eta_i)$  values in 2012 are estimated by exponential smoothing according to the values during 2001-2010 with some obvious outliers excluded by visual inspection. The results are shown in Table S3. Figure S2 to Figure S23 illustrate the values of  $(1 - \eta_i)$ , the trend prediction (TP) values, the lower confidence limits (LCL), and the upper confidence limits (UCL) based on the standard deviation for the 22 industrial sectors (from sector 2 to sector 23 in Table S1) during 2001-2010, respectively.

Table S3. Prediction of  $(1 - \eta_i)$  values in 2012

Sector	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2012
2	0.81	0.75	0.70	0.73	0.79	0.62	0.63	0.62	0.61	0.76	0.62
3	0.29	0.28	0.21	0.21	0.22	0.30	0.24	0.39	0.36	0.37	0.40
4	0.72	0.58	0.55	0.65	0.57	0.63	0.57	0.32	0.23	0.22	0.17
5	0.76	0.77	0.74	0.62	0.35	0.87	0.69	0.71	0.64	0.66	0.63
6	0.80	0.80	0.75	0.70	0.72	0.72	0.74	0.73	0.69	0.69	0.67
7	0.81	0.79	0.76	0.80	0.77	0.77	0.77	0.72	0.71	0.71	0.70
8	0.80	0.76	0.78	0.82	0.75	0.78	0.76	0.76	0.75	0.80	0.77
9	0.85	0.77	0.79	0.84	0.82	0.88	0.92	0.83	0.85	0.83	0.87
10	0.85	0.74	0.73	0.74	0.72	0.68	0.71	0.70	0.66	0.69	0.65
11	0.51	0.43	0.42	0.46	0.44	0.33	0.27	0.24	0.21	0.21	0.12
12	0.63	0.61	0.62	0.64	0.54	0.60	0.59	0.54	0.49	0.46	0.45
13	0.90	0.85	0.83	0.82	0.78	0.80	0.81	0.82	0.79	0.81	0.79
14	0.30	0.28	0.79	0.29	0.31	0.27	0.26	0.23	0.21	0.24	0.21
15	0.83	0.80	0.13	0.86	0.82	0.74	0.15	0.85	0.83	0.77	0.79
16	0.79	0.74	0.70	0.74	0.70	0.58	0.71	0.76	0.75	0.65	0.68
17	0.75	0.77	0.72	0.77	0.73	0.67	0.74	0.70	0.69	0.67	0.66

18	0.80	0.76	0.82	0.81	0.76	0.91	0.82	0.71	0.71	0.67	0.70
19	0.69	0.86	0.77	0.74	0.70	0.62	0.77	0.65	0.62	0.63	0.59
20	0.75	0.68	0.71	0.79	0.85	0.94	0.81	0.77	0.71	0.56	0.54
21	0.80	0.81	0.75	0.85	0.81	0.83	0.88	0.84	0.77	0.67	0.69
22	0.90	0.89	0.89	0.85	0.82	0.74	0.58	0.50	0.39	0.32	0.15
23	0.73	0.77	0.77	0.80	0.71	0.74	0.78	0.68	0.72	0.58	0.61

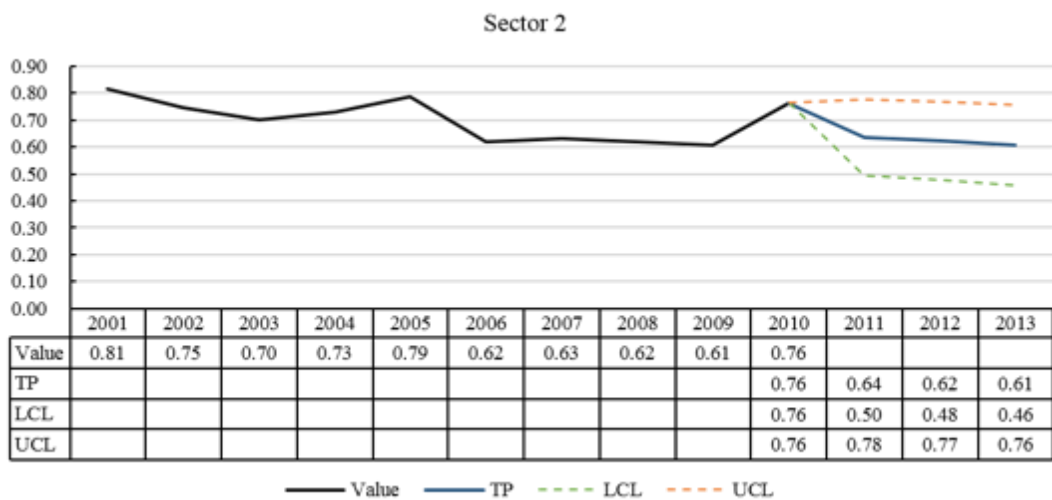


Figure S2. Prediction of  $(1 - \eta_i)$  value for Sector 2 in 2012

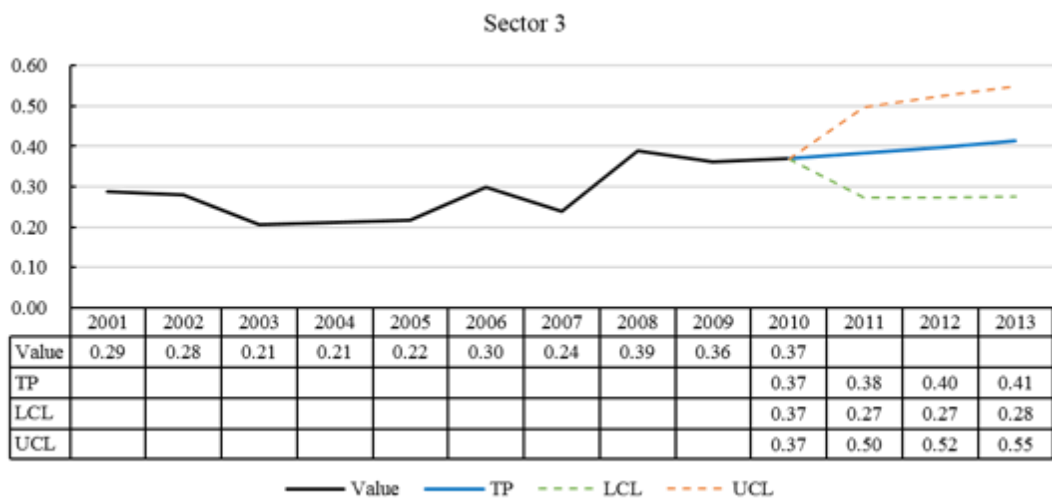


Figure S3. Prediction of  $(1 - \eta_i)$  value for Sector 3 in 2012

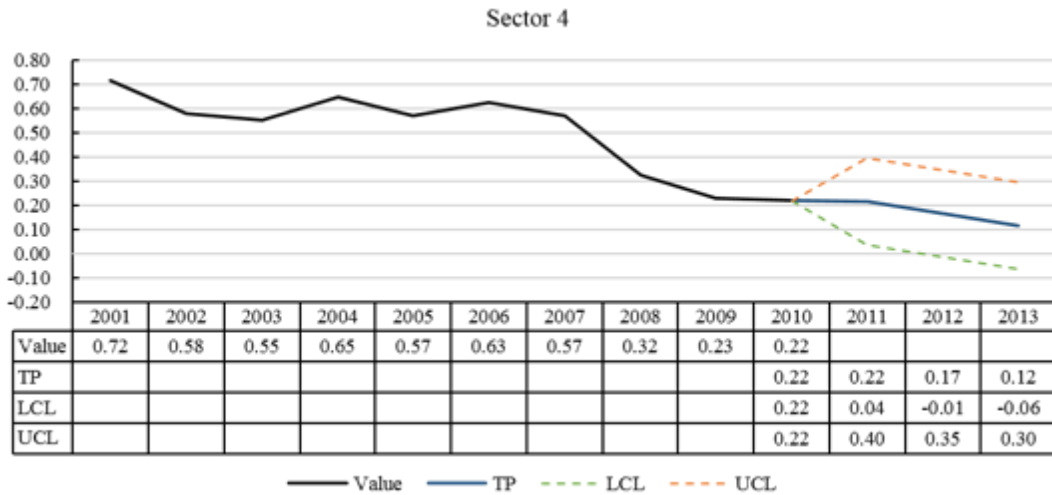


Figure S4. Prediction of  $(1 - \eta_i)$  value for Sector 4 in 2012

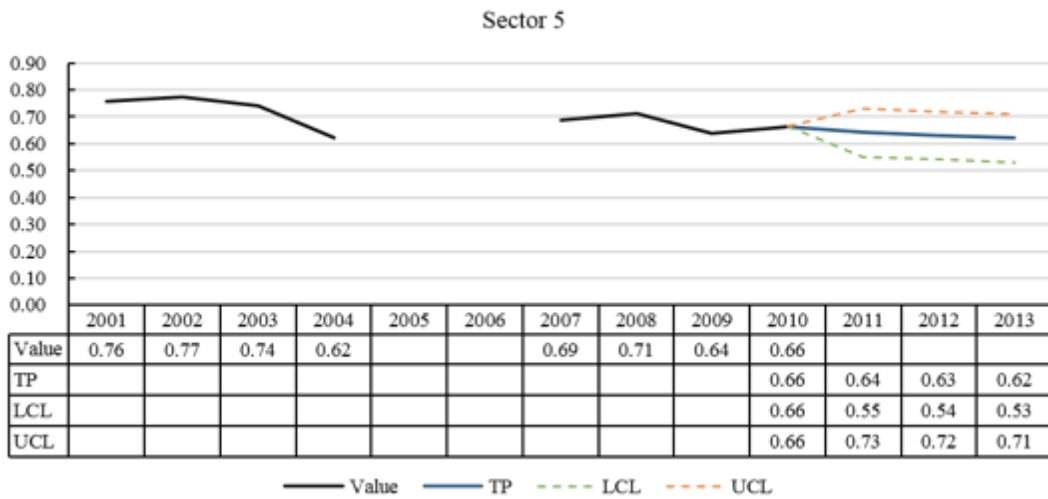


Figure S5. Prediction of  $(1 - \eta_i)$  value for Sector 5 in 2012

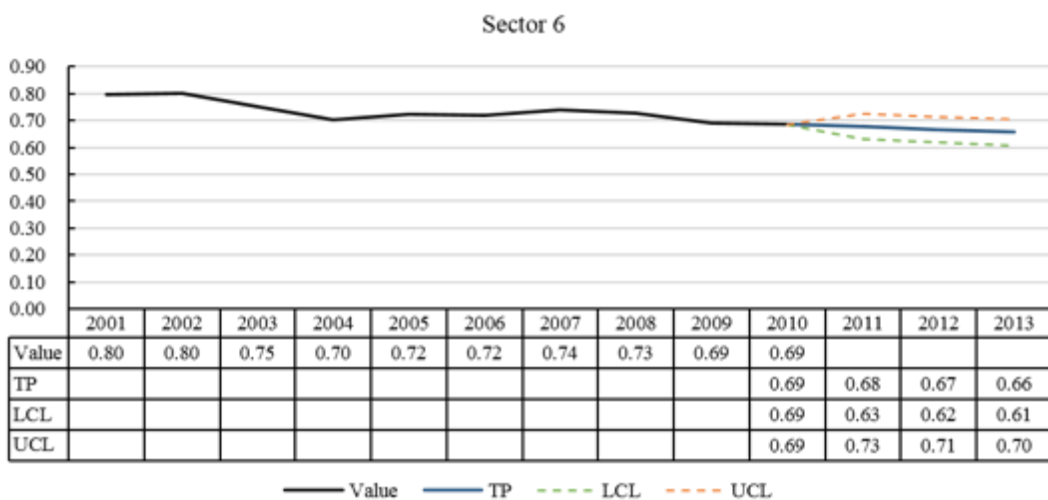


Figure S6. Prediction of  $(1 - \eta_i)$  value for Sector 6 in 2012

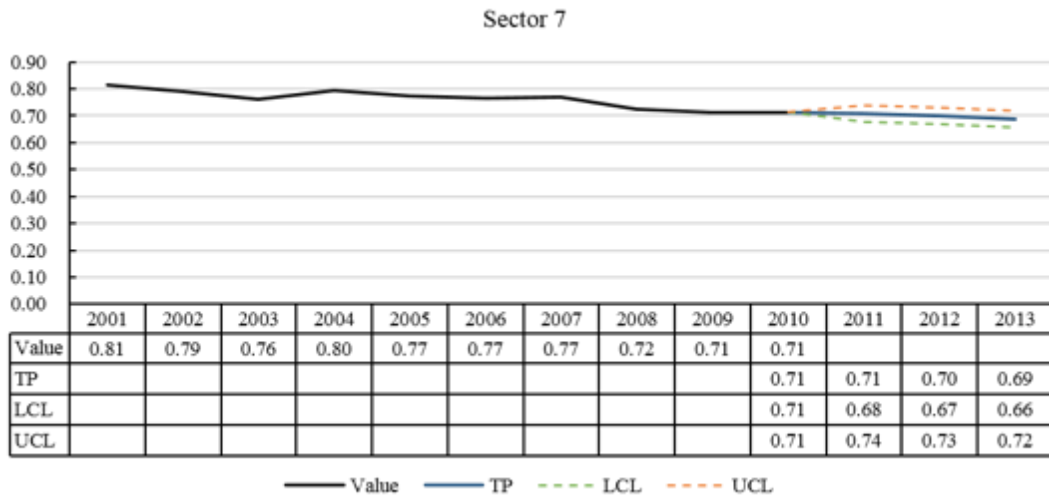


Figure S7. Prediction of  $(1 - \eta_i)$  value for Sector 7 in 2012

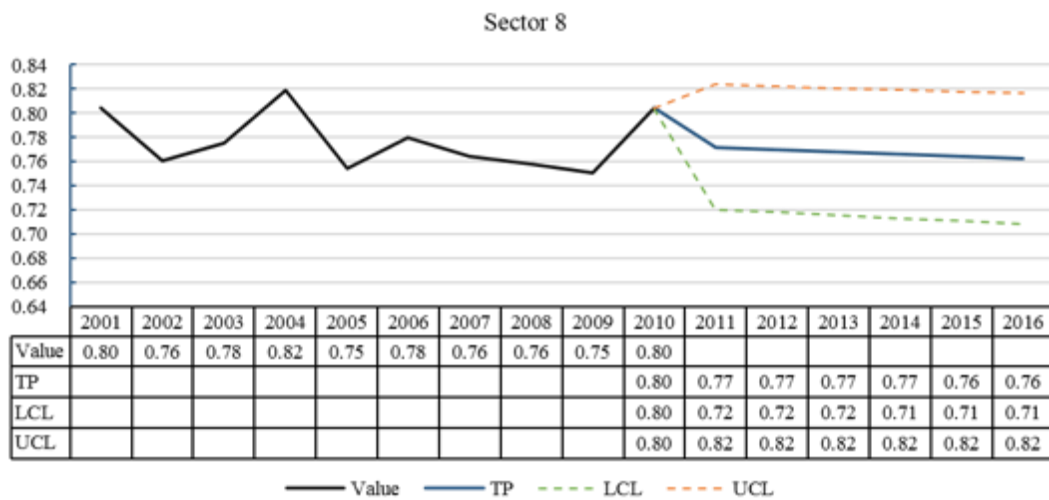


Figure S8. Prediction of  $(1 - \eta_i)$  value for Sector 8 in 2012

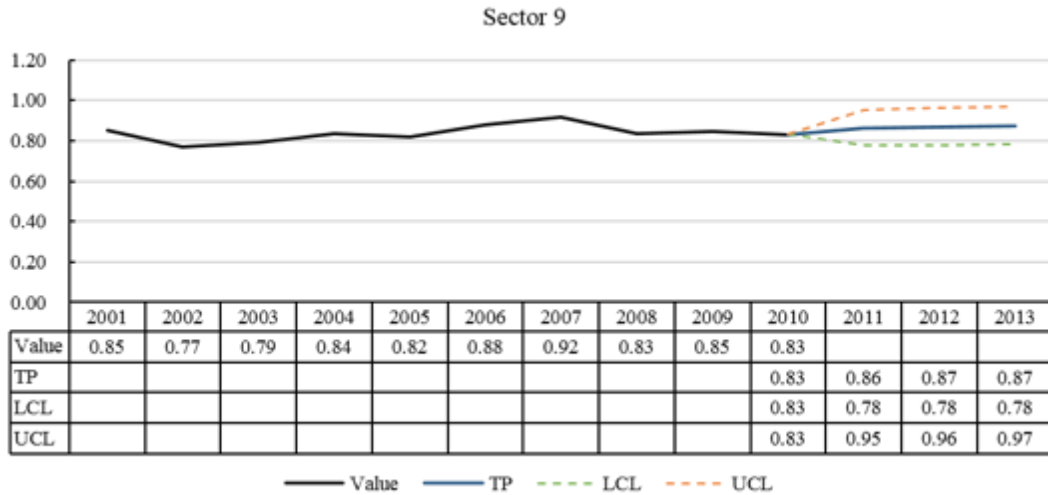


Figure S9. Prediction of  $(1 - \eta_i)$  value for Sector 9 in 2012

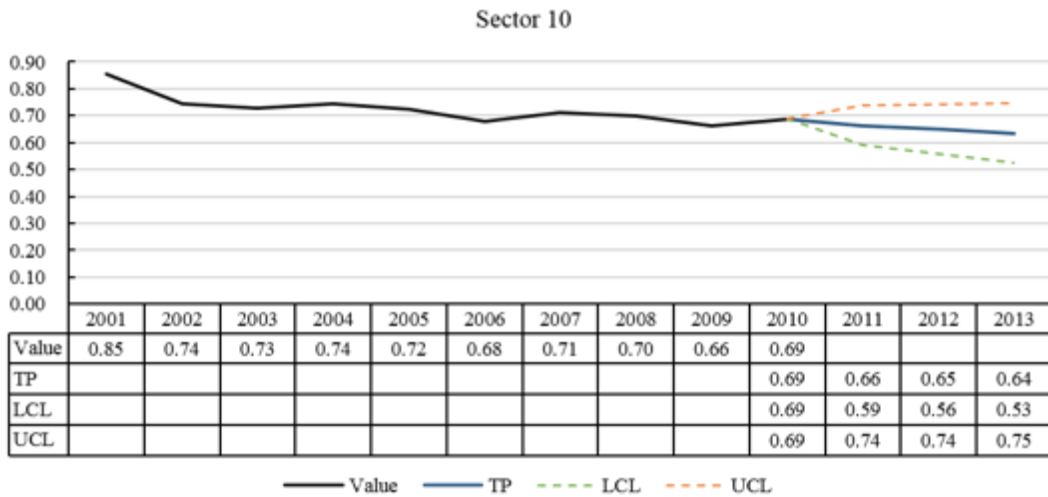


Figure S10. Prediction of  $(1 - \eta_i)$  value for Sector 10 in 2012

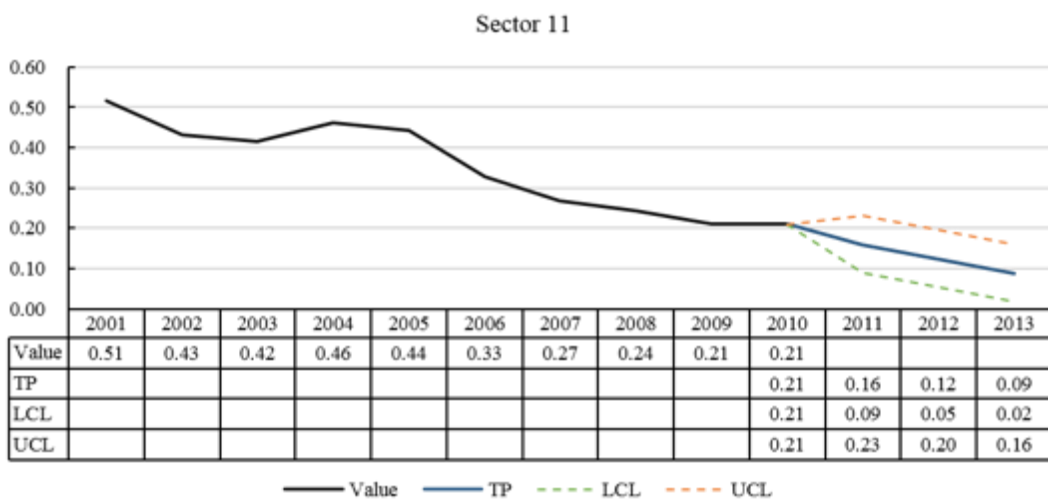


Figure S11. Prediction of  $(1 - \eta_i)$  value for Sector 11 in 2012

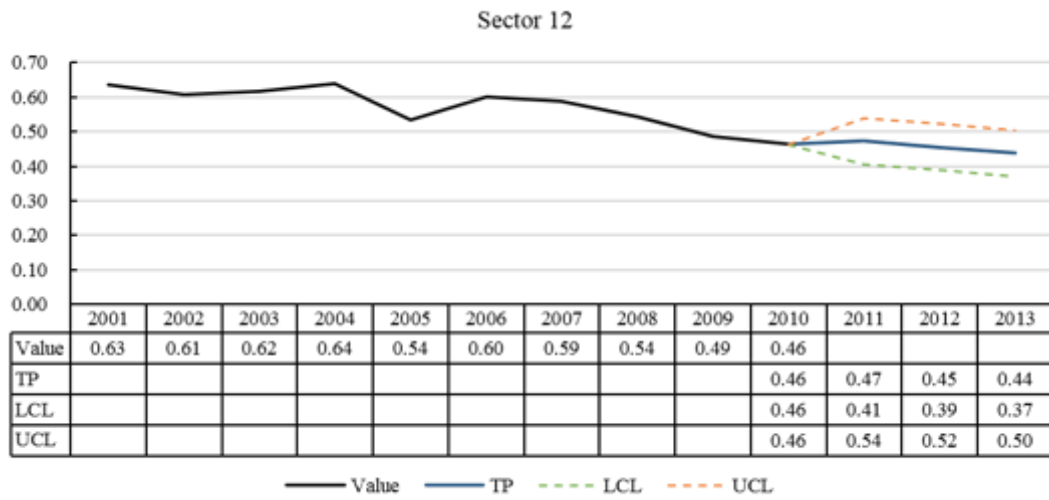


Figure S12. Prediction of  $(1 - \eta_i)$  value for Sector 12 in 2012

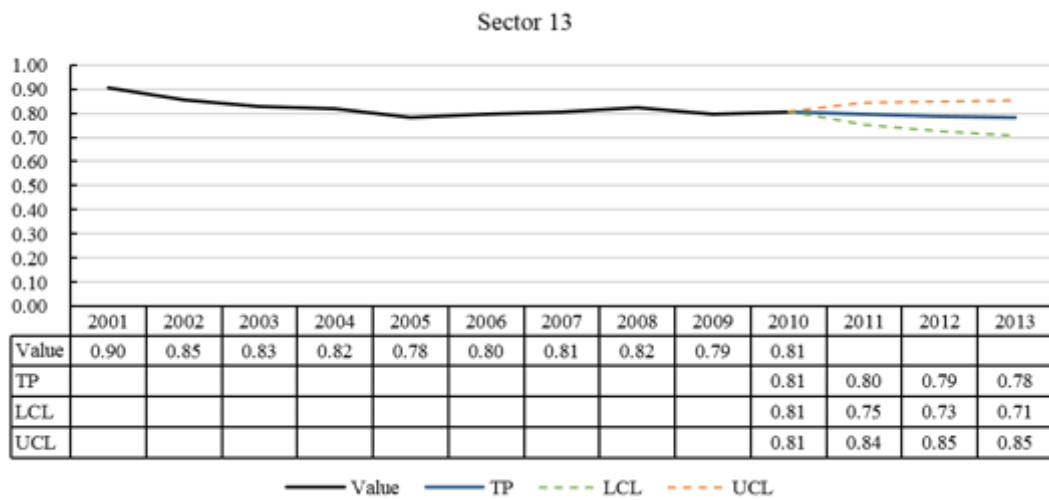


Figure S13. Prediction of  $(1 - \eta_i)$  value for Sector 13 in 2012

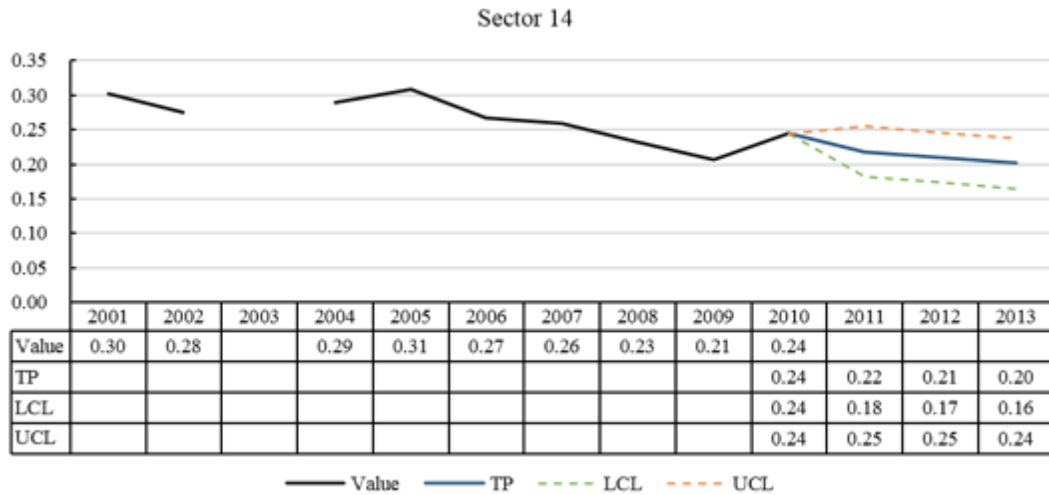


Figure S14. Prediction of  $(1 - \eta_i)$  value for Sector 14 in 2012

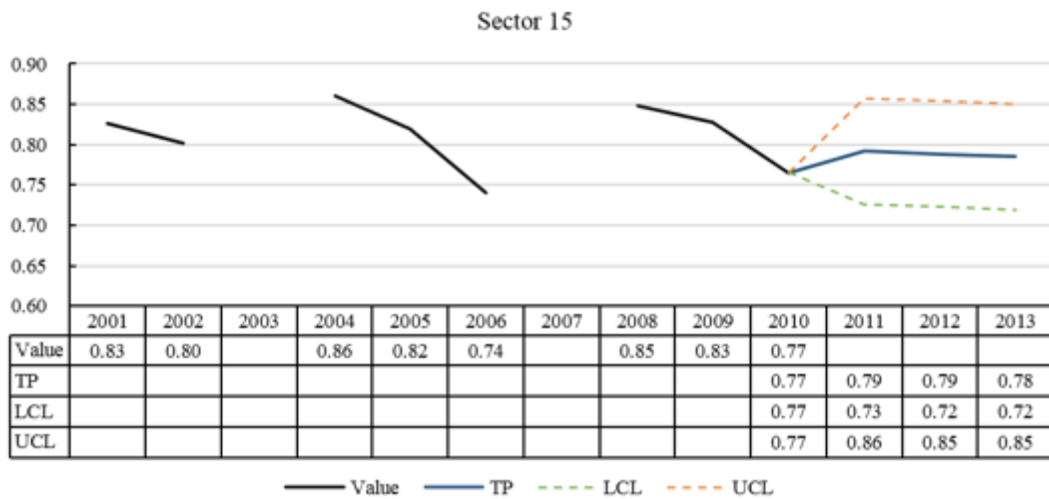


Figure S15. Prediction of  $(1 - \eta_i)$  value for Sector 15 in 2012

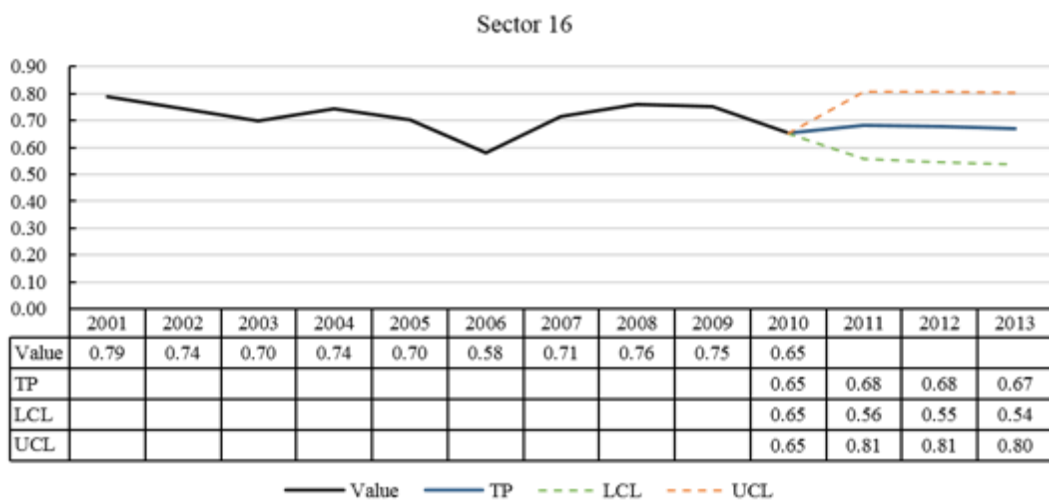




Figure S16. Prediction of  $(1 - \eta_i)$  value for Sector 16 in 2012

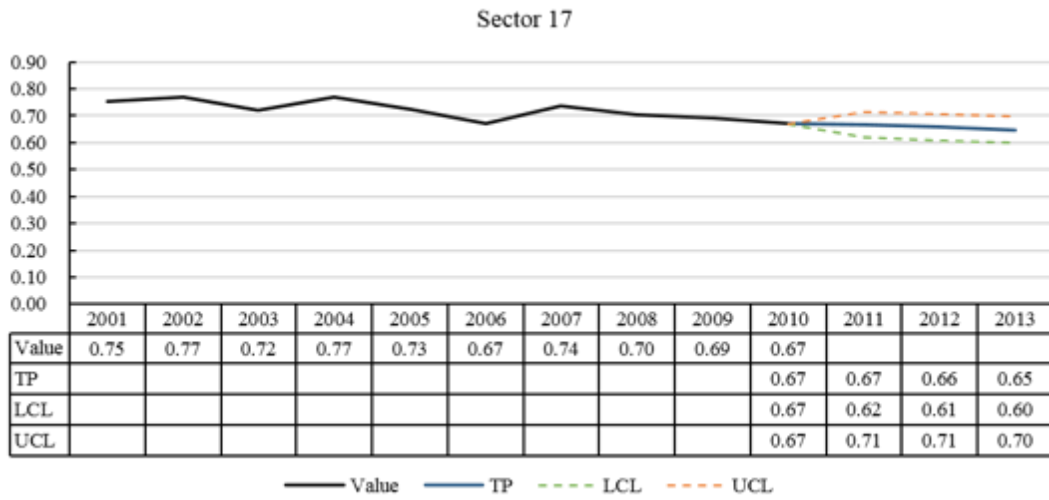


Figure S17. Prediction of  $(1 - \eta_i)$  value for Sector 17 in 2012

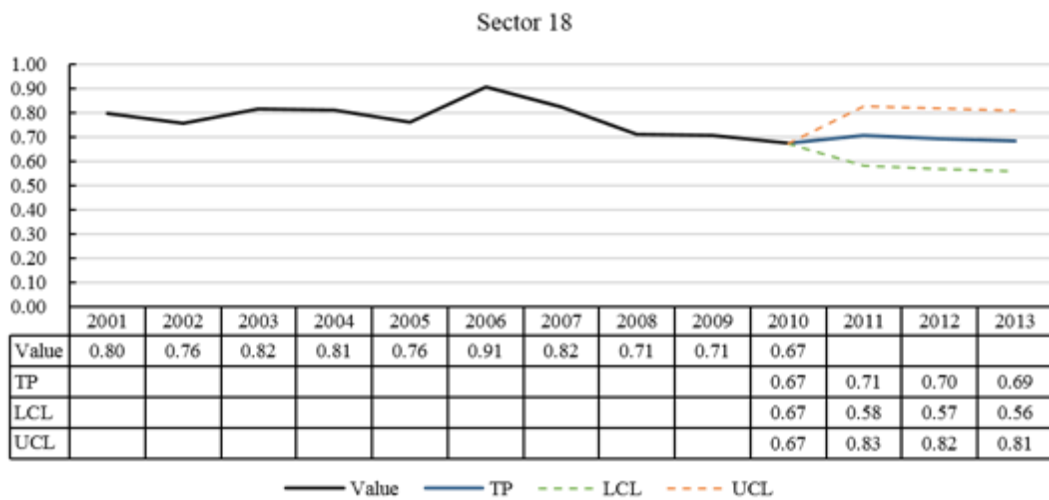


Figure S18. Prediction of  $(1 - \eta_i)$  value for Sector 18 in 2012

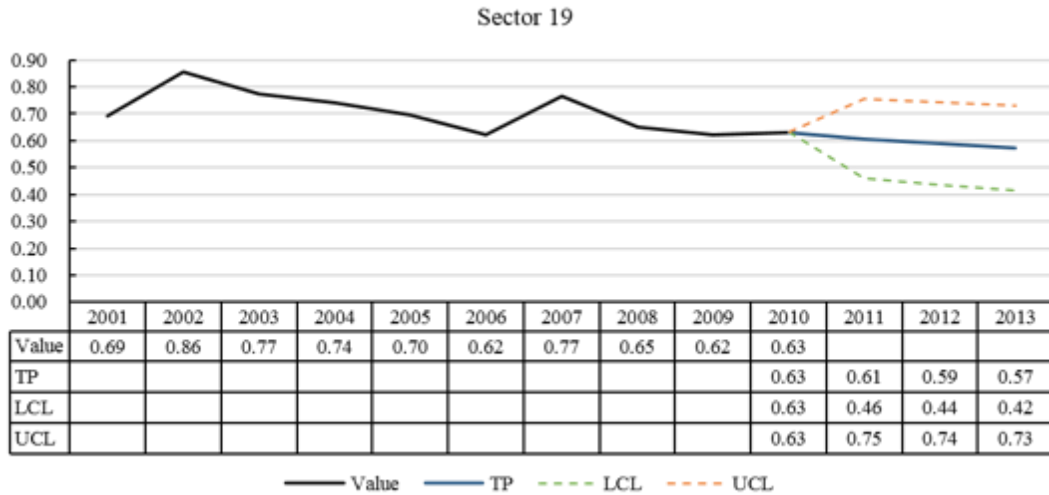


Figure S19. Prediction of  $(1 - \eta_i)$  value for Sector 19 in 2012

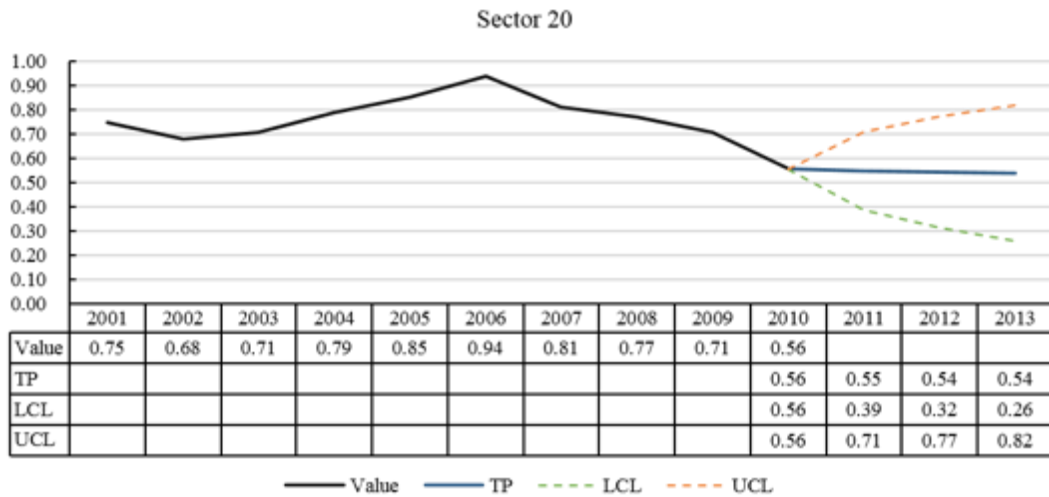


Figure S20. Prediction of  $(1 - \eta_i)$  value for Sector 20 in 2012

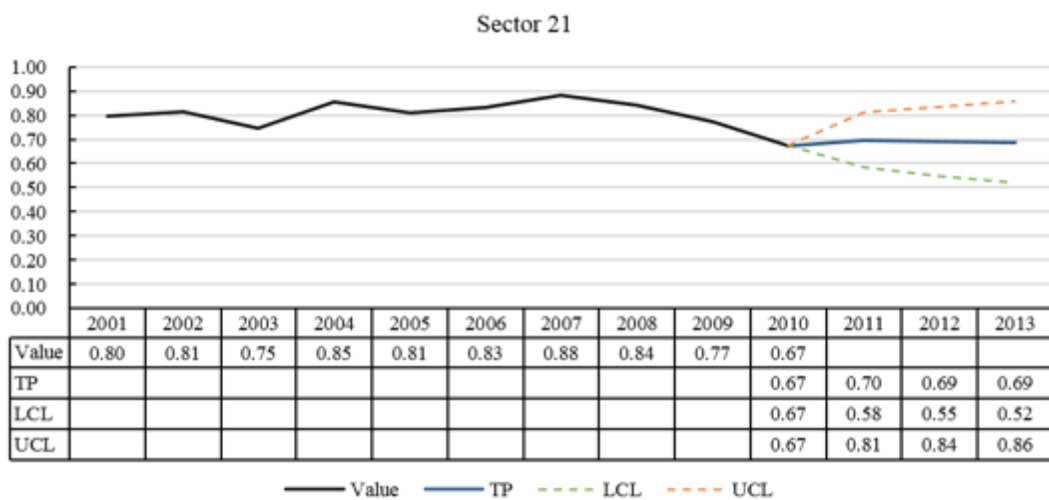


Figure S21. Prediction of  $(1 - \eta_i)$  value for Sector 21 in 2012

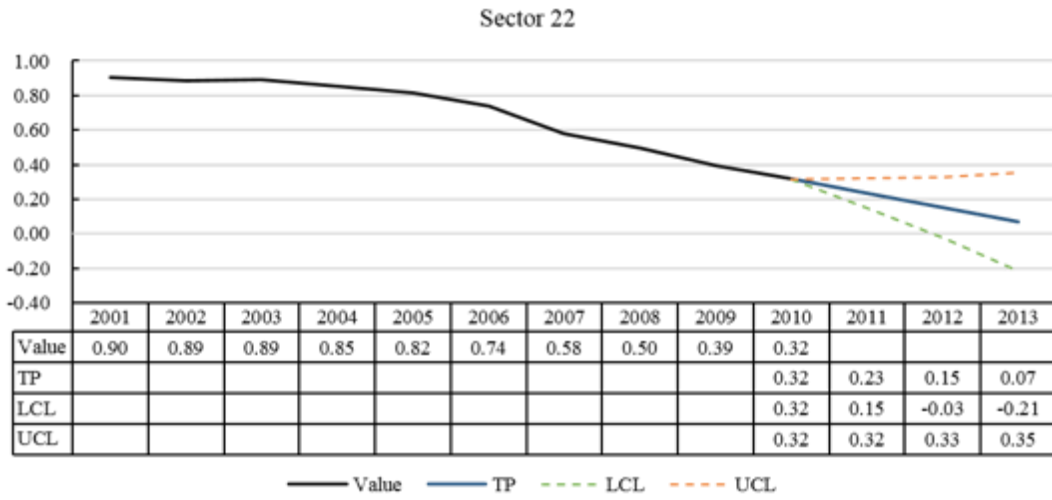


Figure S22. Prediction of  $(1 - \eta_i)$  value for Sector 22 in 2012

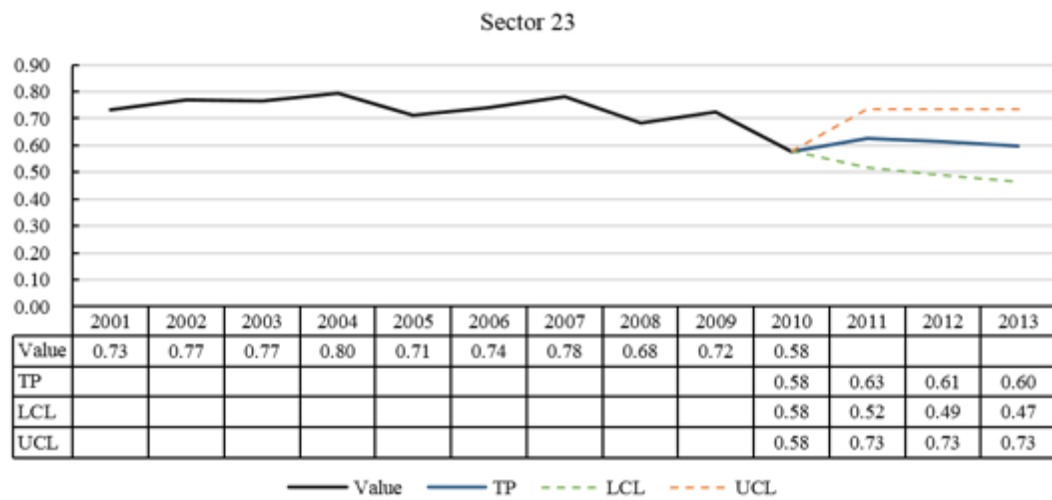


Figure S23. Prediction of  $(1 - \eta_i)$  value for Sector 23 in 2012

A.4. Production- and consumption-based SO<sub>2</sub> emissions in 2007, 2010, and 2012

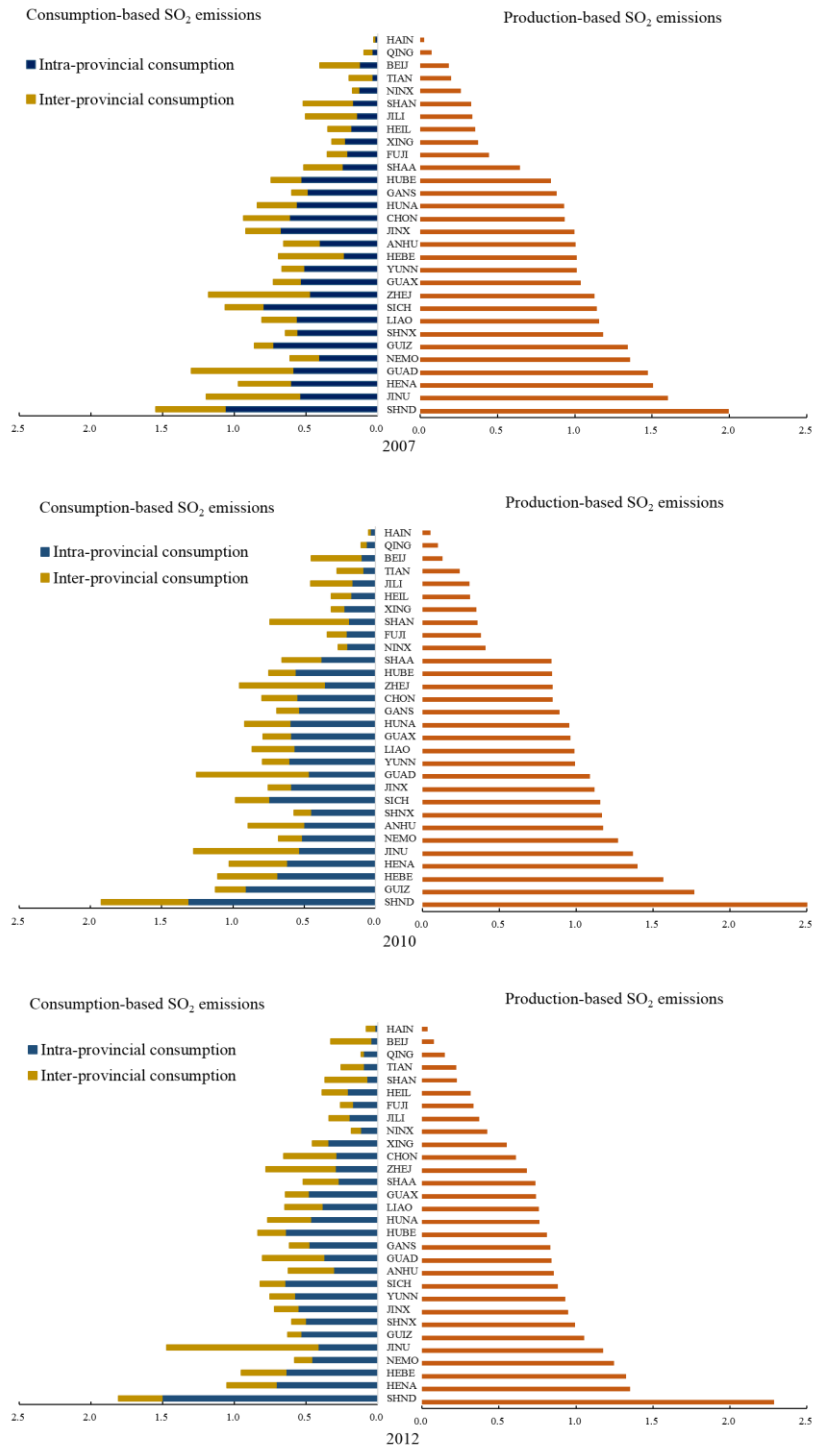


Figure S24. Production- and consumption-based SO<sub>2</sub> emissions in China (Unit: Mt) (There is a mismatch of 20.8%, 16.3%, and 15.5% between production-based and consumption-based SO<sub>2</sub> emissions in 2007, 2010, and 2012 because of the leakage to foreign countries as explained in the method section)

A.5. Inflows and outflows of SO<sub>2</sub> emissions in 2007, 2010, and 2012

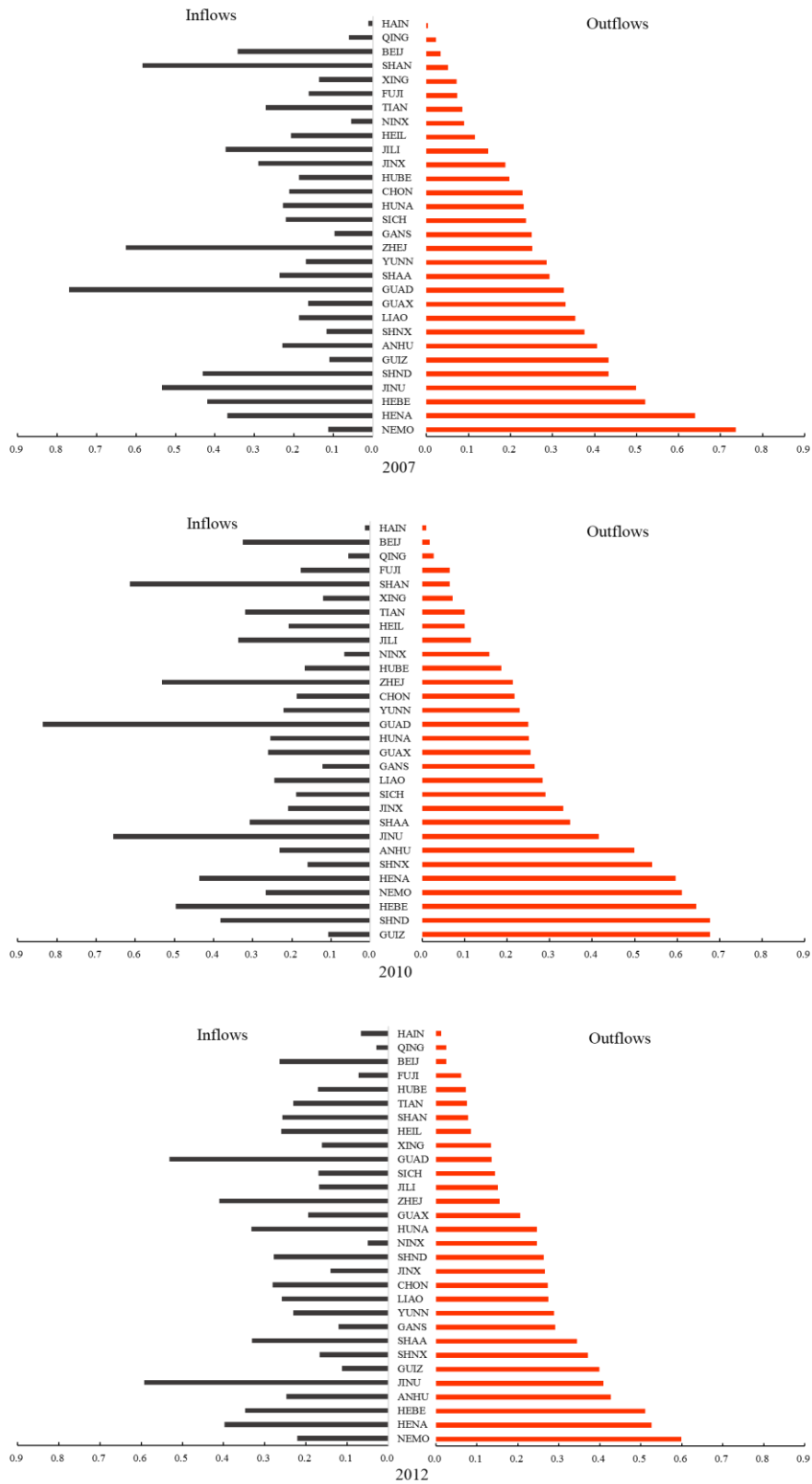


Figure S25. Inflows and outflows of SO<sub>2</sub> emissions in China (Unit: Mt)

### A.6. Net transfers of SO<sub>2</sub> emissions of eight regions

Table S4, Table S5, and Table S6 present the net transfers of SO<sub>2</sub> emissions of eight regions in 2007, 2010, and 2012, respectively.

Table S4. Net transfer of SO<sub>2</sub> emissions in 2007 (Unit: kt)

	Northeast	Jing- Jin	North Coast	East Coast	South Coast	Central	Northwest	Southwest
Northeast		43	-2	35	13	-30	-202	-8
Jing-Jin	-43		-111	-18	-11	-104	-142	-65
North Coast	2	111		162	68	-97	-117	-25
East Coast	-35	18	-162		-6	-437	-195	-125
South Coast	-13	11	-68	6		-132	-59	-285
Central	30	104	97	437	132		-34	-149
Northwest	202	142	117	195	59	34		17
Southwest	8	65	25	125	285	149	-17	

Table S5. Net transfer of SO<sub>2</sub> emissions in 2010 (Unit: kt)

	Northeast	Jing- Jin	North Coast	East Coast	South Coast	Central	Northwest	Southwest
Northeast		26	-80	5	8	-70	-155	-26
Jing-Jin	-26		-151	-19	-8	-124	-140	-59
North Coast	80	151		265	88	-89	-34	-17
East Coast	-5	19	-265		4	-552	-185	-121
South Coast	-8	8	-88	-4		-229	-71	-310
Central	70	124	89	552	229		9	-131
Northwest	155	140	34	185	71	-9		-36
Southwest	26	59	17	121	310	131	36	

Table S6. Net transfer of SO<sub>2</sub> emissions in 2012 (Unit: kt)

	Northeast	Jing- Jin	North Coast	East Coast	South Coast	Central	Northwest	Southwest
Northeast		40	-48	1	10	-66	-86	-25
Jing-Jin	-40		-91	-28	-4	-91	-99	-39
North Coast	48	91		70	35	-8	-88	0
East Coast	-1	28	-70		20	-297	-194	-102
South Coast	-10	4	-35	-20		-119	-103	-178
Central	66	91	8	297	119		-106	-25
Northwest	86	99	88	194	103	106		48
Southwest	25	39	0	102	178	25	-48	

#### A.7. Embodied SO<sub>2</sub> emissions of 30 provinces in 2007, 2010, and 2012

Figure S26, Figure S27, and Figure S28 present the embodied SO<sub>2</sub> emissions of 30 provinces in 2007, 2010, and 2012, respectively. The flows of SO<sub>2</sub> emissions among 30 provinces are drawn by Circos, an open-source software package for data visualization (Krzywinski, 2009). The three ribbons located outside show, respectively, the sum of inflow and outflow, inflow, and outflow of a province. Furthermore, the sizes of ribbons are proportional to the corresponding values. The innermost ribbon has a direction: it starts with the outflow value which it touches and ends with inflow value where there is a gap.





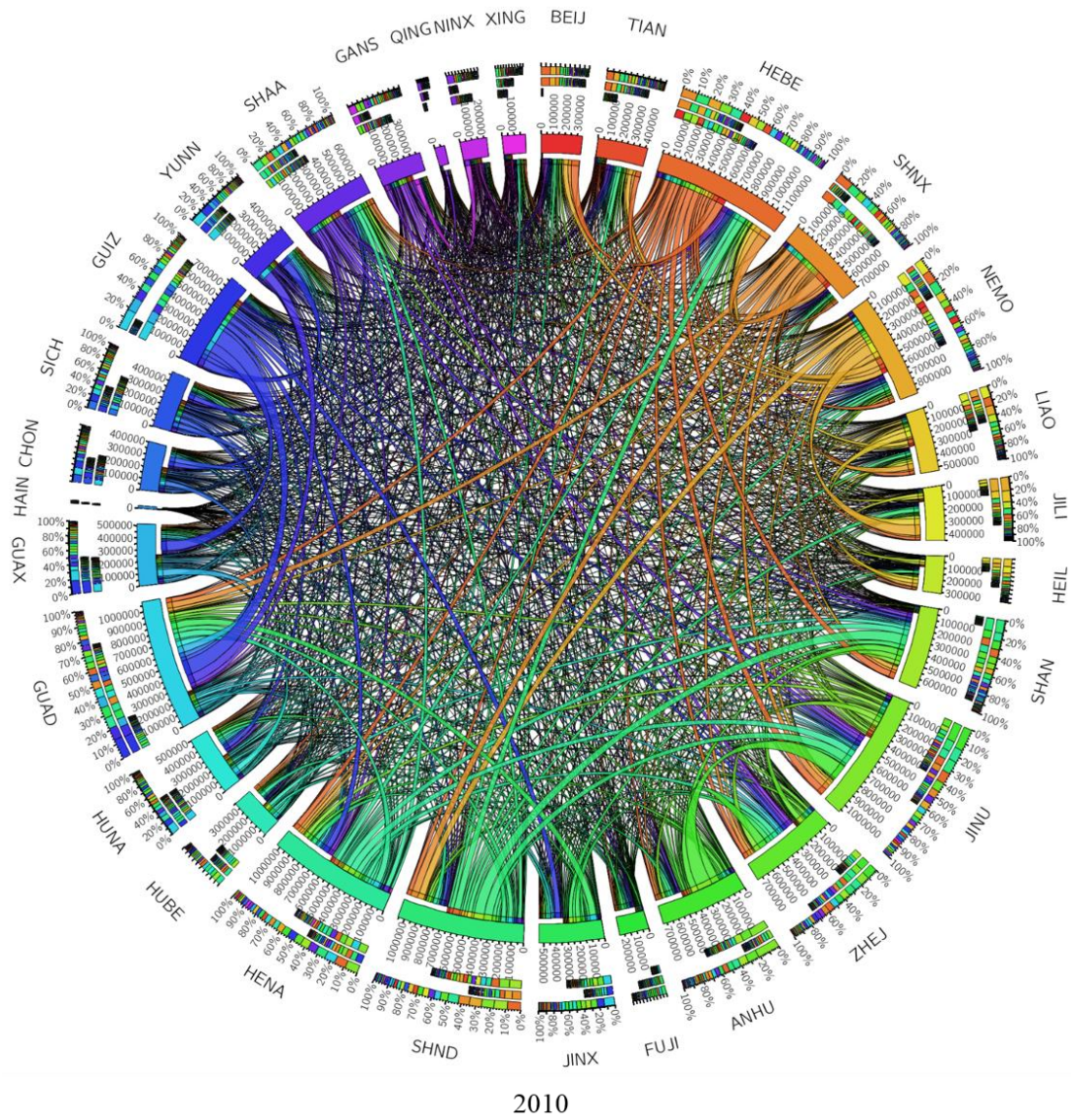


Figure S27. Embodied SO<sub>2</sub> emissions of 30 provinces in 2010 (Unit: t)



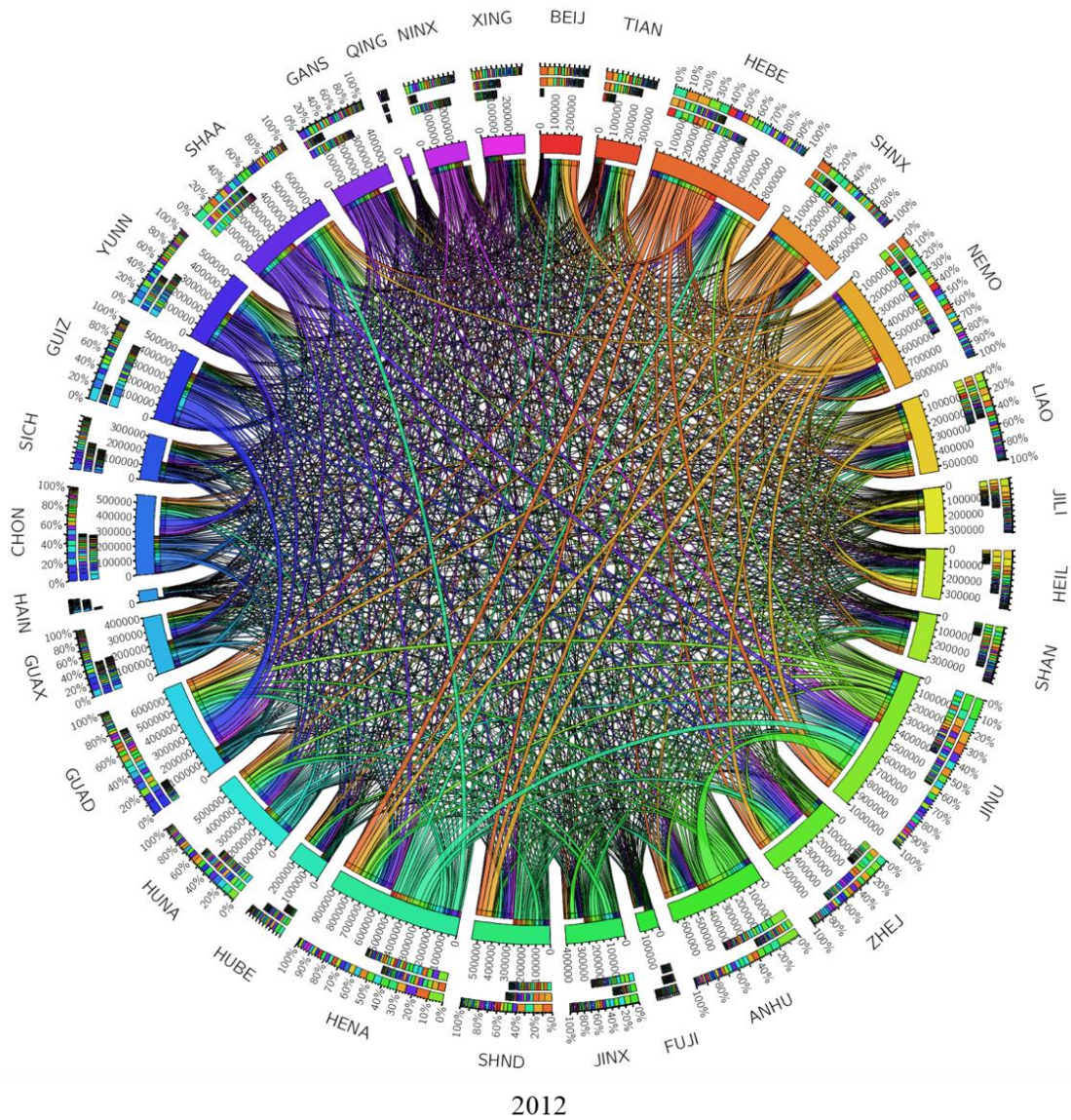


Figure S28. Embodied SO<sub>2</sub> emissions of 30 provinces in 2012 (Unit: t)

#### A.8. Regional shares of SO<sub>2</sub> reduction and SO<sub>2</sub> responsibility

This section shows the results of environmental responsibility about SO<sub>2</sub> emissions and acidification, as well as the provincial targets about SO<sub>2</sub> reduction.

Table S7. Regional responsibility of SO<sub>2</sub> emissions in 2007, 2010, and 2012 (Unit: Mt)

2007		2010		2012	
Emissions	Responsibility	Emissions	Responsibility	Emissions	Responsibility

BEIJ	0.19	0.33	0.13	0.31	0.08	0.28
TIAN	0.20	0.23	0.24	0.29	0.22	0.24
HEBE	1.01	0.85	1.57	1.22	1.32	1.11
SHNX	1.18	0.92	1.17	0.91	0.99	0.95
NEMO	1.36	0.95	1.27	0.98	1.25	0.94
LIAO	1.16	0.90	0.99	0.86	0.76	0.65
JILI	0.34	0.40	0.31	0.37	0.37	0.33
HEIL	0.35	0.43	0.31	0.36	0.32	0.40
SHAN	0.33	0.45	0.36	0.54	0.23	0.28
JINU	1.60	1.25	1.37	1.19	1.18	1.19
ZHEJ	1.13	0.96	0.84	0.80	0.68	0.66
ANHU	1.01	0.74	1.17	0.91	0.86	0.69
FUJI	0.44	0.37	0.38	0.35	0.33	0.28
JINX	1.00	0.81	1.12	0.82	0.95	0.70
SHND	2.00	1.70	2.52	1.98	2.29	1.83
HENA	1.51	1.22	1.40	1.18	1.35	1.20
HUBE	0.85	0.75	0.84	0.76	0.81	0.73
HUNA	0.93	0.83	0.96	0.87	0.76	0.73
GUAD	1.47	1.21	1.09	1.09	0.84	0.73
GUAX	1.04	0.76	0.96	0.77	0.74	0.61
HAIN	0.03	0.03	0.05	0.05	0.04	0.06
CHON	0.94	0.81	0.85	0.77	0.61	0.61
SICH	1.14	1.06	1.16	1.04	0.88	0.83
GUIZ	1.34	1.03	1.77	1.34	1.05	0.79
YUNN	1.01	0.72	0.99	0.77	0.93	0.74
SHAA	0.64	0.61	0.84	0.75	0.74	0.69
GANS	0.88	0.62	0.89	0.67	0.84	0.62
QING	0.08	0.08	0.10	0.10	0.15	0.12

NINX	0.26	0.21	0.41	0.31	0.43	0.26
XING	0.37	0.37	0.35	0.34	0.55	0.48
RoW		4.19		3.66		2.81
<b>Total</b>	<b>25.78</b>	<b>25.78</b>	<b>26.38</b>	<b>26.38</b>	<b>22.54</b>	<b>22.54</b>

Table S8. Regional responsibility of biodiversity loss in 2007, 2010, and 2012 (Unit: PDF·yr)

	2007		2010		2012	
	Acidificatio	Responsibilit	Acidificatio	Responsibilit	Acidificatio	Responsibilit
	n	y	n	y	n	y
BEIJ	5.57E-07	1.80E-05	3.89E-07	1.80E-05	2.34E-07	1.99E-05
TIAN	5.98E-07	1.67E-05	7.29E-07	1.66E-05	6.69E-07	9.30E-06
HEBE	4.05E-06	3.94E-05	6.27E-06	2.86E-05	5.30E-06	2.83E-05
SHNX	2.36E-05	2.48E-05	2.33E-05	2.31E-05	1.99E-05	2.22E-05
NEM	6.65E-05	5.67E-05	6.22E-05	5.46E-05	6.10E-05	5.78E-05
O						
LIAO	4.63E-06	1.64E-05	3.96E-06	1.40E-05	3.04E-06	2.73E-05
JILI	1.02E-06	9.55E-06	9.17E-07	7.84E-06	1.11E-06	1.06E-05
HEIL	3.19E-06	8.87E-06	2.76E-06	7.12E-06	2.85E-06	1.74E-05
SHAN	3.31E-07	1.93E-05	3.55E-07	1.90E-05	2.26E-07	2.10E-05
JINU	1.60E-06	4.54E-05	1.37E-06	4.11E-05	1.18E-06	4.61E-05
ZHEJ	1.13E-06	3.79E-05	8.44E-07	3.29E-05	6.82E-07	3.07E-05
ANH	2.01E-06	1.68E-05	2.35E-06	1.71E-05	1.72E-06	2.07E-05
U						
FUJI	1.25E-03	8.03E-04	1.07E-03	7.41E-04	9.39E-04	6.60E-04
JINX	9.97E-07	1.11E-05	1.12E-06	1.06E-05	9.51E-07	1.32E-05
SHND	5.99E-06	3.23E-05	7.55E-06	3.06E-05	6.87E-06	3.39E-05
HEN	1.36E-05	4.64E-05	1.26E-05	3.74E-05	1.22E-05	3.93E-05

A						
HUBE	1.02E-05	2.11E-05	1.01E-05	1.97E-05	9.74E-06	1.58E-05
HUN	2.80E-06	1.70E-05	2.87E-06	1.56E-05	2.29E-06	1.99E-05
A						
GUA	1.47E-05	6.50E-05	1.09E-05	6.22E-05	8.43E-06	3.86E-05
D						
GUA	2.90E-05	3.03E-05	2.70E-05	2.86E-05	2.08E-05	2.82E-05
X						
HAIN	0.00E+00	1.65E-06	0.00E+00	2.41E-06	0.00E+00	4.72E-06
CHO	1.12E-05	2.28E-05	1.01E-05	2.20E-05	7.33E-06	2.92E-05
N						
SICH	1.37E-03	1.15E-03	1.39E-03	1.15E-03	1.06E-03	9.03E-04
GUIZ	1.07E-05	1.57E-05	1.42E-05	1.79E-05	8.44E-06	1.56E-05
YUN	4.66E-05	4.28E-05	4.57E-05	4.27E-05	4.28E-05	4.79E-05
N						
SHAA	3.16E-05	3.85E-05	4.10E-05	4.26E-05	3.61E-05	4.49E-05
GANS	5.56E-05	5.83E-05	5.61E-05	5.66E-05	5.26E-05	5.01E-05
QING	4.49E-05	3.54E-05	5.92E-05	4.54E-05	8.81E-05	7.59E-05
NINX	1.66E-05	1.51E-05	2.58E-05	2.15E-05	2.68E-05	2.23E-05
XING	9.00E-04	6.64E-04	8.35E-04	6.24E-04	1.32E-03	9.89E-04
RoW	–	5.49E-04	–	4.73E-04	–	3.98E-04
<b>Total</b>	<b>3.93E-03</b>	<b>3.93E-03</b>	<b>3.72E-03</b>	<b>3.72E-03</b>	<b>3.74E-03</b>	<b>3.74E-03</b>

At the beginning of 11<sup>th</sup> FYP, the Chinese government set the provincial targets of SO<sub>2</sub> emissions based on the 2005 level. Columns 2-4 in [Table S9](#) show the reduction targets set by the Chinese government, from which we can calculate the reduction amount and the corresponding share of each province.

Table S9. Provincial reduction targets of SO<sub>2</sub> emissions in 2010

	2005	2010	Change	Allocation	Share
	(Mt)	(Mt)	(%)	(Mt)	(%)
BEIJ	0.19	0.15	-20.40	0.04	1.29
TIAN	0.27	0.24	-9.40	0.03	0.83
HEBE	1.50	1.27	-15.00	0.23	7.43
SHNX	1.52	1.30	-14.00	0.21	7.00
NEMO	1.46	1.40	-3.80	0.06	1.85
LIAO	1.20	1.05	-12.00	0.14	4.76
JILI	0.38	0.36	-4.70	0.02	0.59
HEIL	0.51	0.50	-2.00	0.01	0.33
SHAN	0.51	0.38	-25.90	0.13	4.39
JINU	1.37	1.13	-18.00	0.25	8.16
ZHEJ	0.86	0.73	-15.00	0.13	4.26
ANHU	0.57	0.55	-4.00	0.02	0.76
FUJI	0.46	0.42	-8.00	0.04	1.22
JINX	0.61	0.57	-7.00	0.04	1.42
SHND	2.00	1.60	75.70	0.40	13.25
HENA	1.63	1.40	-14.00	0.23	7.53
HUBE	0.72	0.66	-7.80	0.06	1.85
HUNA	0.92	0.84	-9.00	0.08	2.74
GUAD	1.29	1.10	-15.00	0.19	6.41
GUAX	1.02	0.92	-9.90	0.10	3.34
HAIN	0.02	0.02	0.00	0.00	0.00
CHON	0.84	0.74	-11.90	0.10	3.30

SICH	1.30	1.14	-11.90	0.16	5.12
GUIZ	1.36	1.15	-15.00	0.20	6.74
YUNN	0.52	0.50	-4.00	0.02	0.69
SHAA	0.92	0.81	-12.00	0.11	3.67
GANS	0.56	0.56	0.00	0.00	0.00
QING	0.12	0.12	0.00	0.00	0.00
NINX	0.34	0.31	-9.30	0.03	1.06
XING	0.52	0.52	0.00	0.00	0.00

### A.9. Production-, consumption-, and income-based SO<sub>2</sub> emissions in some provinces

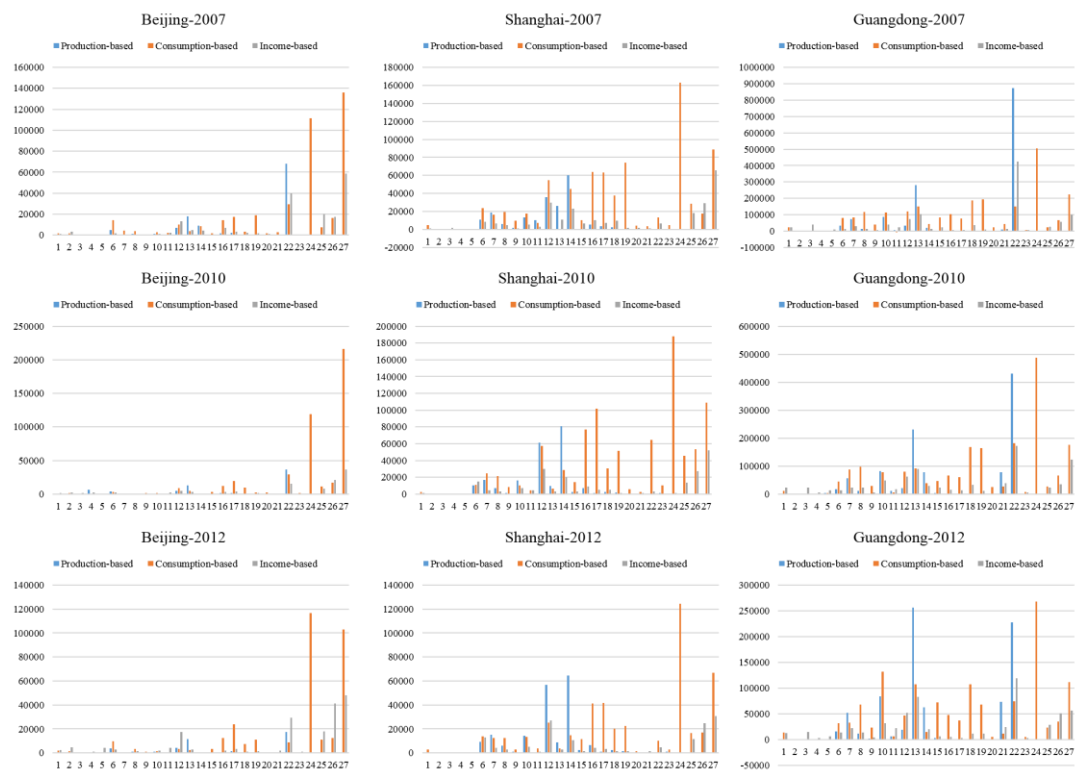


Figure S29. Production-, consumption-, and income-based SO<sub>2</sub> emissions in developed provinces (Unit:

t)



Figure S30. Production-, consumption-, and income-based SO<sub>2</sub> emissions in developing provinces

(Unit: t)