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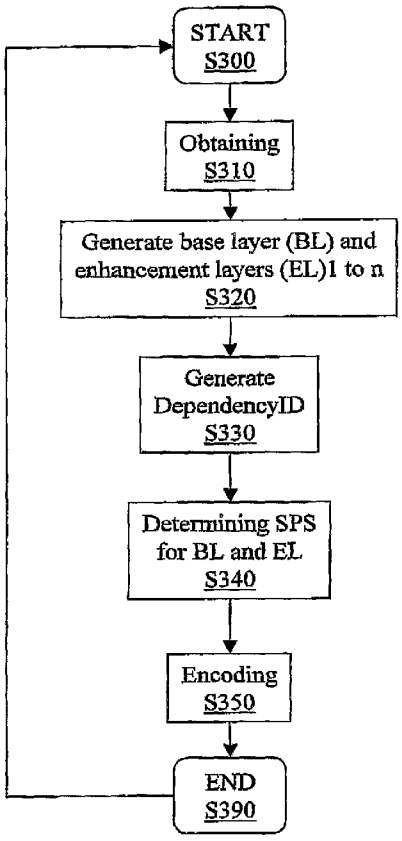
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(54) **Title:** METHOD, DEVICE AND SYSTEM FOR EFFECTIVELY CODING AND DECODING OF VIDEO DATA



(57) **Abstract:** The present invention discloses methods and devices for video encoding and decoding, and more specifically to scalable video data processing, A method for scalable encoding of video data is provided. According to a first operation obtaining of said video data is provided. Then obtaining said video data is carried out, followed by generating a base layer based on said obtained video data, the base layer comprising at least one picture, generating at least one enhancement layer based on said obtained video data, the at least one enhancement layer comprising at least one picture, generating a dependency identifier (DependencyID) for each of said base and enhancement layers, each DependencyID being associated with a reference number; determining a respective sequence parameter set (SPS) for each of said base layer and said at least one enhancement layer having different DependencyID values, wherein for a number of base and enhancement layers having SPS parameters substantially ihe same, using one SPS; and encoding said base layer and said at least one enhancement layer by using determined SPS 's.

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