

## **ABSTRACT OF THE DOCUMENT**

According to embodiments of the present document, whether or not virtual boundary-related information (ex. virtual boundary location-related information) is signaled in a sequence parameter set may be determined on the basis of whether or not sub-picture  
5 information is present. For example, when the sub-picture information is present for a corresponding sequence, the virtual boundary-related information (ex. the virtual boundary location-related information) may be signaled in the sequence parameter set.

[Figure 5]