

## **ABSTRACT OF THE DISCLOSURE**

An image decoding method according to the present document comprises the steps of: applying an LFNST to transform coefficients so as to derive modified transform coefficients; and deriving residual samples for a target block on the basis of an inverse primary transform for the modified transform coefficients, wherein the step of deriving the transform coefficients comprises: determining whether a scaling list is applied to a current block on the basis of a tree type of the current block and whether the LFNST is applied; and deriving transform coefficients for the current block from residual information on the basis of the determination result, and when the tree type of the current block is a single tree and a chroma component, the scaling list can be applied.

[Figure 15]