ABSTRACT OF THE DISCLOSURE

A magnetic recording and reproducing apparatus records audio signals digitized by rotary heads (9, 10) on a magnetic tape (12), and reproduces the recorded audio signals. Clock signals and time code data are extracted from externally inputted time code signals by means of a demodulating circuit (72), and phase difference between the frame clock signals and the reference signal is detected by a phase difference detecting circuit (74). A microcomputer (23) assigns the phase difference information and the time code data to sub code packs and stores the same in the memory circuit (40). The stored phase difference information and the time code data are recorded on the magnetic tape. In reproduction, the microcomputer outputs the original time code signals responsive to the reproduced phase difference information and the time code data.

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