


# ***ST 2328 (as amended 2/4/87) - SALES TAX : AUDIO MIXERS***

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TAXATION RULING NO. ST 2328 (as amended 2/4/87)

SALES TAX : AUDIO MIXERS

F.O.I. EMBARGO: May be released

REF

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AUDIO MIXERS

SALES TAX  
(EXEMPTIONS AND  
CLASSIFICATIONS)  
ACT; ITEMS 44 AND  
48, SECOND  
SCHEDULE

PREAMBLE

The purpose of this Ruling is to outline the extent to which items 44 or 48, Second Schedule, apply to audio mixers.

2. So far as is relevant item 44 extends to appliances of a kind used principally for the purpose of reproducing sound from records, tapes, wires or audio discs or recording sound on tapes or wires.

3. Item 48, Second Schedule, taxes, at the rate of 30%, appliances or other goods of a kind used as components of or auxiliaries to tape recorders, tape players, record players, audio disc players and the like. Pre-amplifiers are specifically included in item 48.

FACTS

4. Audio mixers are also known as sound mixers, stereo mixers, pre-amplifiers or discomixers. They are designed for use in multi-sourced sound systems to regulate the output of electronic signals which have been input from sound sources. For example, if an instrument or a particular voice is considered to be too loud or too soft by comparison with other instruments or voices it may be lowered or raised in order to achieve the desired "mix". By themselves mixers do not amplify sound which has been input to them; they merely regulate it.

5. An amplifier and loudspeakers must be connected at the 'post mixing' output end of an audio mixer to hear the sound which has been input. It is in this sense that audio mixers may be referred to as "pre-amplifiers".

6. A range of audio mixers is designed to mix the various sounds from the instruments of a band during a live performance. Audio mixers in this group include the Yamaha MC1608M/MC2408M, the Boss BX Series and the Soundcraft Series 800B. Other audio mixers mix sound from microphones for the purpose of broadcasting through a public address system e.g. the Akai MM1 and MM2.

7. There is a further range of audio mixers, sometimes referred to as 'discomixers' or 'portastudios', which are used predominantly for mixing sound from records or tapes. The Akai MM4 Universal Stereo Mixer and Yamaha Multitrack Cassette Recorder are examples of this type of mixer.

RULING

8. Audio mixers used principally to mix sound from records or tapes e.g. discomixers, are taxable at the rate of 30% under items 44 or 48, Second Schedule.

9. Audio mixers used principally for mixing sound from records or tapes but which also have provision for microphone or instrument inputs are taxable at the rate of 30% under item 48, Second Schedule. Ordinarily, the number of microphone inputs will be equal to or less than the number of inputs to mix sound from records or tapes.

10. Audio mixers used to mix sound from microphones and/or musical instruments for the purpose of broadcasting through a public address system are not appliances of a kind used primarily or principally to reproduce sound from records, tapes, wires, or audio discs - the sound is reproduced from instruments or voices. Nor are they appliances used primarily or principally for recording sound on tapes or wires. While many live performances may be recorded, the recording is incidental to the mixing of the music etc. for the live performance. Audio mixers of this kind do not come within item 44, Second Schedule.

11. Nor do audio mixers referred to in paragraph 10 attract the operation of item 48, Second Schedule. They are goods of a kind used as components of or auxiliaries to musical instruments or public address systems and not as components or auxiliaries to tape recorders, tape players etc. Some have provision to input sound from records or tapes but ordinarily the inputs are limited and generally the microphone or instrument inputs predominate. The fact that the mixers can receive sound direct from records or tapes does not affect their character. They are designed for and used principally for the mixing of live sound.

12. Audio mixers of the kind described in paragraphs 10 and 11 are taxable at the rate of 20%.

COMMISSIONER OF TAXATION  
19 March 1987