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# Memorandum of association

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**In short:** In the UK and many common-law countries, the memorandum of association is a short statement signed by the founding shareholders that they wish to form a company and agree to take shares. Since the UK Companies Act 2006 it no longer contains the company's rules, which are in the articles of association.

In older company laws and some offshore jurisdictions, the memorandum still sets out the company's name, objects, registered office and authorised share capital, while the articles deal with internal management. In the UAE and some other countries the term “memorandum of association” refers to the full constitution of the company.

## See also

- Articles of association

## References

1. Memorandum and articles of association . GOV.UK. Accessed November 2026.
2. Companies Act 2006, section 8: Memorandum of association . legislation.gov.uk. Accessed November 2026.

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