HORIZON THERAPEUTICS PUBLIC LIMITED COMPANY
(Exact name of registrant as specified in its charter)

Ireland
(State or other jurisdiction of incorporation or organization)

Connaught House, 1st Floor
1 Burlington Road, Dublin 4, D04 C5Y6, Ireland
(Address of principal executive offices)

Horizon Therapeutics Public Limited Company 2020 Equity Incentive Plan
Horizon Therapeutics Public Limited Company 2020 Employee Share Purchase Plan
(Full titles of the plans)

Timothy Walbert
Chairman, President and Chief Executive Officer
Horizon Therapeutics plc c/o
Horizon Therapeutics USA, Inc.
150 South Saunders Road
Lake Forest, Illinois 60045
(224) 383-3000
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:
Lynda Kay Chandler, Esq.
Sean M. Clayton, Esq.
Cooley LLP
4401 Eastgate Mall
San Diego, California 92121
Tel: (858) 550-6000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large Accelerated filer ☒
Non-accelerated filer ☐
Accelerated filer ☐
Smaller reporting company ☐
Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐
<table>
<thead>
<tr>
<th>Title of securities to be registered</th>
<th>Amount to be registered (1)</th>
<th>Proposed maximum offering price per share (2)</th>
<th>Proposed maximum aggregate offering price (2)</th>
<th>Amount of registration fee (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Horizon Therapeutics Public Limited Company 2020 Equity Incentive Plan</td>
<td>35,340,187 shares</td>
<td>$35.36</td>
<td>$1,249,629,012.32</td>
<td>$162,201.85</td>
</tr>
<tr>
<td>Ordinary Shares, $0.0001 par value per share</td>
<td>35,340,187 shares</td>
<td>$35.36</td>
<td>$1,249,629,012.32</td>
<td>$162,201.85</td>
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<tr>
<td>Horizon Therapeutics Public Limited Company 2020 Employee Share Purchase Plan</td>
<td>3,736,775 shares</td>
<td>$35.36</td>
<td>$132,132,364.00</td>
<td>$17,150.79</td>
</tr>
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<td>$35.36</td>
<td>$132,132,364.00</td>
<td>$17,150.79</td>
</tr>
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</table>

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement on Form S-8 shall also cover any additional ordinary shares ("Ordinary Shares") of Horizon Therapeutics Public Limited Company (the "Registrant") that become issuable under the Registrant’s 2020 Equity Incentive Plan (the "2020 Plan") or the Registrant’s 2020 Employee Share Purchase Plan (the "2020 ESPP"), by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of outstanding Ordinary Shares.

(2) This estimate is made pursuant to Rule 457(c) and Rule 457(h)(1) of the Securities Act solely for purposes of calculating the registration fee. The price per share and aggregate offering price are based upon the average of the high and low prices of the Ordinary Shares on April 30, 2020, as reported on The Nasdaq Global Select Market.

(3) On September 8, 2015, the Registrant filed a Registration Statement on Form S-4 (File No. 333-206798), as amended (the "S-4 Registration Statement"), and paid a registration fee of $263,533.95. The S-4 Registration Statement was withdrawn by filing a Form RW on December 2, 2015. In accordance with Rule 457(p) under the Securities Act, the Registrant is offsetting $75,789.38 of the filing fees for this Registration Statement on Form S-8 against the fees previously paid in connection with the S-4 Registration Statement (of which $187,744.57 has been applied to offset previous filing fees).
ITEM 1. PLAN INFORMATION.
Not required to be filed with this Registration Statement.

ITEM 2. REGISTRANT INFORMATION AND EMPLOYEE PLAN ANNUAL INFORMATION.
Not required to be filed with this Registration Statement.
ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed by the Registrant with the Securities and Exchange Commission (the “SEC”):

(a) The Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2019, filed with the SEC on February 26, 2020.

(b) The Registrant’s Current Reports on Form 8-K filed with the SEC on January 21, 2020, January 24, 2020, April 2, 2020, April 27, 2020 and May 1, 2020.

(c) The description of the Registrant’s securities contained in Exhibit 4.6 of the Registrant’s Annual Report on Form 10-K for the fiscal year ended December 31, 2019, filed with the SEC on February 26, 2020 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendment or report filed for the purpose of updating such description.

All documents, reports and definitive proxy or information statements filed pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all of the Registrant’s ordinary shares offered hereby have been sold or which deregisters all of such ordinary shares then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents, reports and definitive proxy or information statements; provided, however, that documents, reports and definitive proxy or information statements, or portions thereof, which are furnished and not filed in accordance with the rules of the SEC (including Current Reports furnished under Item 2.02 or Item 7.01 of Form 8-K and exhibits furnished on such form that relate to such items) shall not be deemed incorporated by reference into this Registration Statement. Any statement contained in a document incorporated or deemed to be incorporated by reference by the Registrant shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes that statement. Any such statement so modified or superseded shall not constitute a part of this Registration Statement, except as so modified or superseded.

ITEM 4. DESCRIPTION OF SECURITIES.

Not applicable.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

Pursuant to the Registrant’s memorandum and articles of association, subject to the provisions of, and so far as may be permitted by, the Irish Companies Act of 2014, as amended (the “Companies Act”), every director and the secretary of the Registrant may be indemnified by the Registrant against all costs, charges, losses, expenses and liabilities incurred by him or her in the execution and discharge of his or her duties or in relation thereto, including any liability incurred by him or her in defending civil or criminal proceedings that relate to anything done or omitted or alleged to have been done or omitted by him or her as a director, secretary, executive or employee of the Registrant and in which judgment is given in his or her favor (or the proceedings are otherwise disposed of without any finding or admission of any material breach of duty on his part) or in which he or she is acquitted or in connection with any application under any statute for relief from liability in respect of any such act or omission in which relief is granted to him or her by the court. Under the Companies Act, the Registrant’s current and former directors and secretary however, will not be entitled to the indemnification by the Registrant if they incurred the liabilities through any negligence, default, breach of duty or breach of trust of which they are guilty in relation to the Registrant.

The Registrant or a subsidiary has entered into indemnity agreements with each of the Registrant’s directors and executive officers to the fullest extent not prohibited by applicable law and provide that the extent of such indemnification may be modified by individual contracts with the directors and executive officers. Accordingly, the Registrant has entered into indemnity agreements with each of its directors and executive officers that require it to indemnify such persons against any and all expenses (including attorneys’ fees), judgments, penalties, fines and settlement amounts incurred in connection with any action or proceeding arising out of their services as one of the Registrant’s directors or executive officers, or any of its subsidiaries or any other company or enterprise to which the person provides services at the Registrant’s request; provided that the Registrant is not obligated to provide indemnification for, among other things, any claim made against an indemnitee (i) for which a final judgment is made that the indemnitee’s conduct was in bad faith, knowingly fraudulent or deliberately dishonest or constituted willful misconduct, or (ii) on account of conduct that is established by a final judgment as constituting a breach of the indemnitee’s duty of loyalty to the Registrant. At present, there is no pending litigation or proceeding involving any of the Registrant’s directors or executive officers for which indemnification is sought, nor is the Registrant aware of any threatened litigation that may result in claims for indemnification by the Registrant.

The Registrant also has an insurance policy covering its officers and directors with respect to certain liabilities, including liabilities arising under the Securities Act or otherwise.
ITEM 7.  EXEMPTION FROM REGISTRATION CLAIMED.
Not applicable.

ITEM 8.  EXHIBITS.

<table>
<thead>
<tr>
<th>Exhibit Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>Memorandum and Articles of Association of Horizon Therapeutics Public Limited Company, as amended (incorporated by reference to Exhibit 3.1 to Horizon Therapeutics Public Limited Company’s Quarterly Report on Form 10-Q, filed on May 8, 2019).</td>
</tr>
<tr>
<td>4.1</td>
<td>Reference is made to Exhibit 3.1.</td>
</tr>
<tr>
<td>5.1</td>
<td>Opinion of Matheson.</td>
</tr>
<tr>
<td>23.1</td>
<td>Consent of Matheson. Reference is made to Exhibit 5.1.</td>
</tr>
<tr>
<td>23.2</td>
<td>Consent of PricewaterhouseCoopers LLP, independent registered public accounting firm.</td>
</tr>
<tr>
<td>24.1</td>
<td>Power of Attorney. Reference is made to the signature page hereto.</td>
</tr>
<tr>
<td>99.1</td>
<td>Horizon Therapeutics Public Limited Company 2020 Equity Incentive Plan (incorporated by reference to Exhibit 99.1 to Horizon Therapeutics Public Limited Company’s Current Report on Form 8-K, filed on May 1, 2020).</td>
</tr>
</tbody>
</table>

ITEM 9.  UNDERTAKINGS.

(a)  The undersigned Registrant hereby undertakes:

(1)  To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

   (i)  To include any prospectus required by Section 10(a)(3) of the Securities Act;

   (ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of a prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the “Calculation of Registration Fee” table in the effective Registration Statement;

   (iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the Registration Statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement; and
(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant’s annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan’s annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.
SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Dublin, Ireland on May 1, 2020.

HORIZON THERAPEUTICS PUBLIC LIMITED COMPANY

By: /s/ Timothy Walbert
Timothy Walbert
Chairman, President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Timothy Walbert and Paul W. Hoelscher, and each of them, as his or her true and lawful attorney-in-fact and agent, each with full power of substitution, for him or her and in his or her name, place or stead, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their or his substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>/s/ Timothy Walbert</td>
<td>Chairman, President and Chief Executive Officer (Principal Executive Officer)</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>Timothy Walbert</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ Paul W. Hoelscher</td>
<td>Executive Vice President and Chief Financial Officer (Principal Financial Officer)</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>Paul W. Hoelscher</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ Miles W. McHugh</td>
<td>Senior Vice President and Chief Accounting Officer (Principal Accounting Officer)</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>Miles W. McHugh</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ William F. Daniel</td>
<td>Director</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>William F. Daniel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ Michael Grey</td>
<td>Director</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>Michael Grey</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ Jeff Himawan, Ph.D.</td>
<td>Director</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>Jeff Himawan, Ph.D.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ Susan Mahony, Ph.D.</td>
<td>Director</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>Susan Mahony, Ph.D.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ Gino Santini</td>
<td>Director</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>Gino Santini</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/s/ James Shannon, M.D.</td>
<td>Director</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>James Shannon, M.D.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Dear Sirs

Horizon Therapeutics Public Limited Company

Registration Statement on Form S-8

We have acted on behalf of Horizon Therapeutics Public Limited Company, a public limited company incorporated under the laws of Ireland with company number 507678 (the “Company”) in connection with the registration statement on Form S-8 (the “Registration Statement”) to be filed by the Company, pursuant to the U.S. Securities Act of 1933, as amended (the “Securities Act”), with the U.S. Securities and Exchange Commission (the “SEC”) with respect to the registration by the Company of 39,076,962 ordinary shares (nominal value of US$0.0001 per share) (the “Shares”) which may be issued and delivered in the respective amounts as follows: (i) 35,340,187 shares under the Horizon Therapeutics Public Limited Company 2020 Equity Incentive Plan (the “2020 Plan”); and (ii) 3,736,775 shares under the Horizon Therapeutics Public Limited Company 2020 Employee Share Purchase Plan (the “2020 Employee Share Purchase Plan”).

1 Scope of appointment and basis of opinion

We have not investigated the laws of any country other than Ireland and this opinion is given only with respect to the laws of Ireland in effect at the date of this opinion. We have assumed, without enquiry, that there is nothing in the laws of any other jurisdiction which would or might affect the opinions as stated herein.

Horizon Therapeutics plc
Connaught House, 1st Floor
1 Burlington Road
Dublin 4
Ireland
D04 C5Y6

Our ref
TS/PR 668098/1

1 May 2020

Matheson
1.2 This opinion is to be construed in accordance with, and governed by, the laws of Ireland in force as at the date hereof, and is
given solely on the basis that any issues of interpretation or liability arising hereunder may only be brought before the Irish
courts, which will have exclusive jurisdiction in respect of such matters.

1.3 This opinion is delivered in connection with the filing of the Registration Statement with the SEC and is strictly limited to the
matters stated herein and does not extend to, and is not to be read as extending, by implication or otherwise, to any other
matter.

1.4 In giving this opinion, we have examined the documents and the searches made by independent law searchers on our behalf
against the Company on 29 April 2020 in the Irish Companies Registration Office and in the Petitions Section and Judgements
Office of the Central Office of the High Court in Dublin (the “Searches”) listed in the schedule hereto (the “Schedule”). We
have also reviewed copies of such corporate records of the Company as we have deemed necessary as a basis for the
opinions hereinafter expressed.

1.5 We assume no obligation to update the opinions set forth in this letter.

1.6 We have not been responsible for the investigation or verification of the facts or the reasonableness of any assumption or
statement of opinion contained or represented by the Company in the Registration Statement, the 2020 Plan or the 2020
Employee Share Purchase Plan, nor have we attempted to determine whether any material facts have been omitted
therefrom.

2 Assumptions

For the purpose of giving this opinion, we have assumed the following (without any responsibility on our part if any assumption proves to
have been untrue as we have not verified independently any assumption):

2.1 the truth and accuracy of the contents of such documents and Searches reviewed by us and of any certificates of officers of the
Company and / or of public officials reviewed by us;

2.2 the authenticity and completeness of all documents submitted to us as originals;

2.3 the completeness and conformity to originals of all documents supplied to us as certified, conformed or photostatic copies or
received by us by facsimile or email transmission and the authenticity and completeness of the originals of such documents;

2.4 the genuineness of the signatures and seals on all original and copy documents which we have examined;

2.5 that the resolutions passed by the compensation committee of the board of directors of the Company described in the extracts
referred to in the Schedule, and examined for the purposes of this opinion, were passed at a meeting of the said committee of
the board of directors, that meeting was properly convened, constituted and held and that the said resolutions have not since
been amended or rescinded;

2.6 that the resolution passed by the shareholders of the Company described in the Schedule, and examined for the purposes of
this opinion, was passed at the annual general meeting of the Company held on 30 April 2020 (the “AGM”), that the AGM was
properly convened, constituted and held and that the said resolution has not since been amended or rescinded;
that the offering or sale (including the marketing) of any Shares will be made, effected and conducted in accordance with and will not violate:

2.7.1 the memorandum or articles of association, from time to time, of the Company;

2.7.2 any applicable laws and regulations (including, without limitation, (i) the securities laws and regulations of any jurisdiction (including Ireland) or supra-national authority which impose any restrictions, or mandatory requirements, in relation to the offering or sale of any shares to the public in any jurisdiction (including Ireland) and any prospectus (or analogous disclosure document) prepared in connection therewith; and (ii) the competition, anti-trust or merger control laws and regulations of any jurisdiction (including Ireland) or supra-national authority); and

2.7.3 any requirement or restriction imposed by any court, governmental body or supra-national authority having jurisdiction over the Company or the members of its group;

2.8 that the memorandum and articles of association of the Company reviewed by us are the current memorandum and articles of association, are up to date and have not been amended or superseded;

2.9 that the information disclosed by the Searches was accurate at the date the Searches were made and has not been altered and that the Searches did not fail to disclose any information which had been delivered for registration but did not appear from the information available at the time the Searches were made or which ought to have been delivered for registration at that time but had not been so delivered and that no additional matters would have been disclosed by Searches carried out since that time;

2.10 that:

2.10.1 the Company was, or will be, fully solvent (i) at the time of, and immediately after, the filing of the Registration Statement and (ii) at the date hereof;

2.10.2 the Company would not, as a consequence of doing any act or thing which the Registration Statement contemplates, permits or requires the Company to do, be insolvent; and

2.10.3 no steps have been taken or, to the best of the knowledge, information and belief of the directors of the Company, are being taken to appoint a receiver, liquidator or an examiner over the Company or any part of its undertaking or assets, or to strike the Company off the Register of Companies or to otherwise dissolve or wind up the Company;

2.11 that the Registration Statement becomes and remains effective;

2.12 that the Shares are, upon exercise of awards granted under the 2020 Plan, duly paid for (including payment of the par value) and allotted and issued in accordance with the terms of the 2020 Plan;

2.13 that the Shares are, upon exercise of awards granted under the 2020 Employee Share Purchase Plan, duly paid for (including payment of the par value) and allotted and issued in accordance with the terms of the 2020 Employee Share Purchase Plan; and
2.14 the truth of all representations and information given to us in reply to any queries we have made which we have considered necessary for the purposes of giving this opinion.

3 Opinion
Based upon and subject to the foregoing, to the qualifications set out in this letter and to any matter not disclosed to us, we are of the opinion that, so far as the laws of Ireland are concerned, the Company has sufficient authorised but unissued ordinary shares free from statutory pre-emption rights of shareholders to satisfy full exercise of awards granted under the 2020 Plan and 2020 Employee Share Purchase Plan were such exercise to occur today and, upon issuance in accordance with the 2020 Plan, the 2020 Employee Share Purchase Plan, and the Registration Statement, and subject to receipt by the Company of the full consideration payable in respect thereof, the Shares will be legally issued, fully paid and non-assessable (which term means that no shareholder shall be obliged to pay or contribute further amounts to the capital of the Company in connection with the issue of such shares).

4 Qualifications
The opinions set forth in this opinion are given subject to the following qualifications:

4.1 a search of the Companies Registration Office (the “CRO”) is not capable of revealing whether or not a winding up petition or a petition for the appointment of an examiner has been presented; and

4.2 a search at the Petitions Section of the Central Office of the High Court is not capable of revealing whether or not a receiver has been appointed.

Whilst each of the making of a winding up order, the making of an order for the appointment of an examiner and the appointment of a receiver may be revealed by a search at the CRO, it may not be filed at the CRO immediately and, therefore, our searches at the CRO may not have revealed such matters.

5 Consent
We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of our name therein. In giving this consent, we do not hereby admit that we come within the category of persons whose consent is required under section 7 of the Securities Act or the rules and regulations of the SEC promulgated thereunder.

This opinion is furnished to you and the persons entitled to rely upon it pursuant to the applicable provisions of the Securities Act for use in connection with the filing of the Registration Statement and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our express written consent.

Yours faithfully

/s/ Matheson

MATHESON
Schedule 1
Documents examined for the purpose of giving this opinion

2. The final form of the Registration Statement to be filed by the Company with the SEC.
3. A certificate executed by a director or the company secretary which:
   (a) annexes:
      (i) the certificate of incorporation of the Company;
      (ii) the certificates of incorporation of the Company on change of name;
      (iii) the memorandum and articles of association of the Company in force as at the date of certificate; and
   (b) annexes a copy extract of the resolutions approved by:
      (i) the Compensation Committee of the Board of Directors of the Company on 19 February 2020; and
      (ii) shareholders of the Company passed at the AGM; and
   (c) confirms that the number of authorised but unissued ordinary shares in the capital of the Company exceeds the aggregate of: (i) the number of ordinary shares that would be issued on exercise of outstanding awards granted under the 2020 Plan and the 2020 Employee Share Purchase Plan were such exercise to occur today; and (ii) the maximum number of ordinary shares that are capable of being issued on conversion of all convertible securities, exercise of any warrants, exercise of any options or rights to be allotted shares or exercise or discharge of any analogous securities or rights.
4. The results of Searches.
CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Horizon Therapeutics plc of our report dated February 26, 2020 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Horizon Therapeutics plc’s Annual Report on Form 10-K for the year ended December 31, 2019.

/s/ PricewaterhouseCoopers LLP
Chicago, Illinois
May 1, 2020