

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

AMARIN CORPORATION PLC
 (Exact name of registrant as specified in its charter)

England and Wales
 (State or other jurisdiction of
 incorporation or organization)

Not Applicable
 (I.R.S. Employer
 Identification No.)

77 Sir John Rogerson's Quay, Block C
 Grand Canal Docklands
 Dublin 2, Ireland
 +353 1 6699 020

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Amarin Corporation plc 2020 Stock Incentive Plan
 (Full title of the plans)

John F. Thero
 President and Chief Executive Officer

Amarin Corporation plc
 c/o Amarin Pharma, Inc.
 440 Route 22

Bridgewater, NJ 08807

Telephone: (908) 719-1315

(Name, address, and telephone number, including area code, of agent for service)

Please send copies of all communications to:

Michael H. Bison, Esq.
 Jacqueline Mercier, Esq.
 Goodwin Procter LLP
 100 Northern Avenue
 Boston, MA 02210
 Telephone: (617) 570-1000
 Facsimile: (617) 523-1231

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

Large accelerated filer ☒

Accelerated filer ☐

Non-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. ☐

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (2)	Proposed maximum offering price per share (4)	Proposed maximum aggregate offering price (4)	Amount of registration fee
Amarin Corporation plc 2020 Stock Incentive Plan				

Shares Reserved for Grant

Ordinary Shares, par value 50 pence each (1)	22,634,440 (3)	\$ 6.445	\$145,878,965.80	\$18,935.09
TOTAL	22,634,440	\$6.445	\$145,878,965.80	\$18,935.09

- (1) American Depositary Shares (“ADSs”), evidenced by American Depositary Receipts, issuable upon deposit of Ordinary Shares, par value 50 pence each (“Ordinary Shares”), of Amarin Corporation plc (“Amarin”) are registered on a separate registration statement. Each ADS represents one Ordinary Share.
- (2) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also be deemed to cover such additional securities which become issuable by reason of any stock dividend, stock split, recapitalization or any other similar transactions.
- (3) The Amarin Corporation plc 2020 Stock Incentive Plan (the “2020 Plan”) authorizes the issuance of a maximum number of Ordinary Shares equal to (i) 20,000,000 Ordinary Shares plus (ii) 2,634,440 Ordinary Shares that were available for grant under the Amarin Corporation plc 2011 Stock Incentive Plan, as amended (the “2011 Plan”) as of July 13, 2020 (*i.e.*, the date the 2020 Plan was approved by Amarin’s shareholders). Ordinary Shares subject to grants under the 2020 Plan, the 2011 Plan and Amarin’s 2002 Stock Option Plan that were outstanding as of July 13, 2020 but subsequently expire, are forfeited, surrendered, canceled or otherwise terminated in whole or in part, other than through exercise, may be made available for subsequent grants under the 2020 Plan at the discretion of the Remuneration Committee of the Amarin Board of Directors. The 2020 Plan was approved by shareholders at the Annual General Meeting of Shareholders of Amarin Corporation plc held on July 13, 2020.
- (4) Estimated solely for the purpose of calculating the registration fee in accordance with Rules 457(c) and 457(h) of the Securities Act. The proposed maximum aggregate offering price is based upon the average of the high and low sales prices of the ADSs, as reported on the Nasdaq Capital Market on July 29, 2020.

Part I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information. *

Item 2. Registrant Information and Employee Plan Annual Information.*

- * Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act, as amended, and the “Note” to Part I of Form S-8.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Amarin Corporation plc (the “Company”) hereby incorporates by reference in this Registration Statement the following documents previously filed by the Company with the Commission:

1. The Company’s Annual Report on [Form 10-K](#) for the year ended December 31, 2019, [as amended](#);
2. The Company’s annual Proxy Statement on [Schedule 14A](#) relating to its Annual General Meeting of shareholders, filed with the Commission on June 1, 2020 (with respect to those portions incorporated by reference into the Company’s Annual Report on [Form 10-K](#) for the year ended December 31, 2019, [as amended](#), other than information furnished rather than filed);
3. The Company’s Quarterly Report on [Form 10-Q](#) for the three months ended March 31, 2020;
4. The Company’s Quarterly Report on [Form 10-Q](#) for the three months and six months ended June 30, 2020;
5. The Company’s Current Reports on Form 8-K filed with the Commission on [March 31, 2020](#), [May 8, 2020](#), [June 16, 2020](#) and [July 14, 2020](#); and
6. The description of the Shares contained in the “Description of Securities” filed as [Exhibit 4.7](#) to the Company’s Annual Report on Form 10-K for the year ended December 31, 2019.

All documents that the Company subsequently files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) prior to the filing of a post-effective amendment to this registration statement which indicates that all of the Ordinary Shares offered have been sold or which deregisters all of such shares then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be a part hereof from the date of the filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded 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 such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Under no circumstances will any information furnished under Items 2.02 or 7.01 of a Current Report on Form 8-K be deemed incorporated herein by reference, unless such Form 8-K expressly provides to the contrary.

Item 4. Description of Securities.

Not applicable.

Item 5. Interest of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Except as set forth below, there is no provision of the Company’s Articles of Association or any contract, arrangement or statute under which any member of the Company’s board of directors (“Director”) or officer of the Company is insured or indemnified in any manner against liability which he may incur in his capacity as such.

Article 192 of the Company's Articles of Association provides:

- 192 Subject to the provisions of, and so far as may be permitted by and consistent with, the Statutes but without prejudice to any indemnity to which he may otherwise be entitled, every Director, Secretary and officer of the Company and every director, secretary and officer of each Associated Company shall be indemnified out of the assets of the Company against:
- (a) any liability incurred by or attaching to him in connection with any negligence, default, breach of duty or breach of trust by him in relation to the Company or any Associated Company other than:
 - (i) any liability to the Company or any Associated Company; and
 - (ii) any liability incurred by him to pay a fine imposed in criminal proceedings or a sum payable to a regulatory authority by way of a penalty in respect of non-compliance with any requirement of a regulatory nature (however arising); and
 - (iii) any liability incurred by him:
 - (A) in defending criminal proceedings in which he is convicted;
 - (B) in defending any civil proceedings brought by the Company, or an Associated Company in which judgment is given against him;
 - (C) in connection with the application made under sections 661(3) or (4) or section 1157 of the Companies Act 2006 (the "2006 Act") in which the court refuses to grant him relief,where, in any case, the conviction, judgment or refusal of relief (as the case may be) has become final, and
 - (b) any other liability incurred by or attaching to him in the actual or purported performance and/or discharge of his duties and/or the exercise or purported exercise of his powers and/or otherwise in relation to or in connection with his duties, powers or office.
- 192.1 Subject to the provisions of, and so far as may be permitted by and consistent with, the Statutes, the Company may:
- (a) provide a Director of the Company or a director of an Associated Company with funds to meet expenditure incurred or to be incurred by him:
 - (i) in defending any criminal or civil proceedings in connection with any alleged negligence, default, breach of duty or breach of trust by him in relation to the Company or an Associated Company; or
 - (ii) in connection with an application for relief under the provisions referred to in sections 661(3) or (4) or section 1157 of the 2006 Act; and
 - (b) do anything to enable him to avoid incurring such expenditure, provided always that any loan made or liability incurred under any transaction connected with anything done pursuant to this Article 192.1 shall be repaid or (as the case may be) discharged in the event of such director being convicted or judgment being given against him in the proceedings or the court refusing to grant him relief on the application and by not later than the date:
 - (i) when the conviction becomes final; or
 - (ii) the date when the judgment becomes final; or
 - (iii) the date when the refusal of relief becomes final.
- 192.2 Subject to the provisions of, and far as may be permitted by and consistent with, the Statutes, the Company may:
- (a) provide a Director of the Company or a director of an Associated Company with funds to meet expenditure incurred or to be incurred by him in defending himself in an investigation by a regulatory authority or against action proposed to be taken by a regulatory authority in connection with any alleged negligence, default, breach of duty or breach of trust by him in relation to the Company or any Associated Company; and
 - (b) do anything to enable him to avoid incurring such expenditure.
- 192.3 Subject to the provisions of, and so far as may be permitted by and consistent with, the Statutes but without prejudice to any indemnity to which he may otherwise be entitled, every director of any Trustee Company shall be indemnified out of the assets of the Company against any liability incurred in connection with the activities of the Trustee Company as a trustee of any occupational pension scheme of which it is a trustee other than any liability of the kind referred to in section 235(3) of the 2006 Act. For the purposes of this Article 192.3:
- (a) "Trustee Company" means a company (being the Company or an Associated Company) that is a trustee of an occupational pension scheme; and
 - (b) "occupational pension scheme" means an occupational pension scheme as defined in section 150(5) of the Finance Act 2004 that is established under a trust.

192.4 For the purposes of Article 192:

- (a) “Associated Company” means a company which is associated with the Company within the meaning of section 256 of the 2006 Act;
- (b) where a director is indemnified against any liability, such indemnity shall extend to all costs, charges, losses, expenses and liabilities incurred by him in relation thereto;
- (c) a conviction, judgment, or refusal of relief becomes final if:
 - (i) not appealed against, at the end of the period for bringing an appeal; or
 - (ii) if appealed against, at the time when the appeal (or any further appeal) is disposed of; and
- (d) an appeal is disposed of if:
 - (i) it is determined and the period for bringing any further appeal has ended; or
 - (ii) if it is abandoned or otherwise ceases to have effect.

In addition, U.K. companies can obtain liability insurance for directors and can also pay directors’ legal costs if they are successful in defending legal proceedings.

Articles 193 and 194 of the Company’s Articles of Association provide:

- 193 Subject to the provisions of the Statutes, the Directors shall have power to purchase and maintain at the expense of the Company insurance for or for the benefit of any person who is or was at any time a director or other officer or employee of a Relevant Company (as defined in Article 194) or any person who is or was at any time a trustee of any pension fund or employee benefits trust in which any employee of any Relevant Company is or has been interested including (without prejudice to the generality of the foregoing) insurance against any liability incurred by or attaching to such person in respect of any act or omission in the actual or purported execution and/or discharge of his duties and/or in the exercise or purported exercise of his powers and/or otherwise in relation to his duties, powers or offices in relation to any Relevant Company or any such pension fund or employee benefits trust (and all costs, charges, losses, expenses and liabilities incurred by such person in relation thereto)
- 194 For the purpose of Article 193 “**Relevant Company**” shall mean the Company, any holding company of the Company or any other body, whether or not incorporated, in which the Company or such holding company or any of the predecessors of the Company or of such holding company has or had any interest whether direct or indirect or which is in any way allied to or associated with the Company, or any subsidiary undertaking of the Company or of such other body

The Company has entered into deeds of indemnification with each of its Directors and officers.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Company pursuant to the charter provision, by-law, contract, arrangements, statute or otherwise, the Company acknowledges that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit No.	Description of Exhibit
4.1	Articles of Association of Amarin Corporation plc (incorporated herein by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the period ended June 30, 2013, filed with the Commission on August 8, 2013, File No. 000-21392).
4.2	Amarin Corporation plc 2020 Stock Incentive Plan (incorporated herein by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, filed with the Commission on July 14, 2020, File No. 000-21392).
4.3	Form of Ordinary Share certificate (incorporated herein by reference to Exhibit 2.4 to the Company's Annual Report on Form 20-F for the fiscal year ended December 31, 2002, filed with the Commission on April 24, 2003).
4.4	Form of American Depositary Receipt evidencing ADSs (incorporated herein by reference to Exhibit 4.4 to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2011, filed with the Commission on February 29, 2012).
*5.1	Opinion of K&L Gates LLP.
*23.1	Consent of Ernst & Young LLP, independent registered public accounting firm.
*23.2	Consent of K&L Gates LLP (included in Exhibit 5.1).
*24.1	Power of Attorney (included in the Registration Statement under "Signatures").

* Filed herewith.

Item 9. Undertakings.

The undersigned Company 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 of 1933;

(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 prospectus filed with the Commission 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; or

(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 if the information required to be included in a post-effective amendment by paragraphs (1)(i) and (ii) above is contained in periodic reports filed with or furnished to the Commission by the Company pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in this Registration Statement, paragraphs (1)(i) and (ii) shall not apply.

2. That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

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.

That, for purposes of determining any liability under the Securities Act, each filing of the Company'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 this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to Directors, officers and controlling persons of the Company pursuant to the provisions described under Item 6 above, or otherwise, the Company has been advised that in the opinion of the Securities and Exchange Commission 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 Company of expenses incurred or paid by a Director, officer or controlling person of the Company 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 Company 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, the Company 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 the city of Dublin Ireland, on August 4, 2020.

Amarin Corporation plc

By: /s/ John F. Thero

John F. Thero, President and Chief
Executive Officer

SIGNATURES AND POWER OF ATTORNEY

We, the undersigned officers and Directors of Amarin Corporation plc, hereby severally constitute and appoint John F. Thero, Michael W. Kalb and Joseph T. Kennedy, and each of them singly (with full power to each of them to act alone), our true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution in each of them for him and in his name, place and stead, and in any and all capacities, to sign for us and in our names in the capacities indicated below any and all amendments (including post-effective amendments) to this registration statement on Form S-8 (or any other registration statement for the same offering that is to be effective upon filing pursuant to Rule 462(b) under the Securities Act), 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 or necessary to be done in and about the premises, as full to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement on Form S-8 has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ John F. Thero</u> John F. Thero	Director, President and Chief Executive Officer (Principal Executive Officer)	August 4, 2020
<u>/s/ Michael W. Kalb</u> Michael W. Kalb	Senior Vice President and Chief Financial Officer (Principal Financial and Account Officer)	August 4, 2020
<u>/s/ Lars G. Ekman, M.D., Ph.D.</u> Lars G. Ekman, M.D., Ph.D.	Director	August 4, 2020
<u>/s/ David Stack</u> David Stack	Director	August 4, 2020

<div>/s/ Joseph S. Zakrzewski</div> <div>Joseph S. Zakrzewski</div>	Director	August 4, 2020
<div>/s/ Jan van Heek</div> <div>Jan van Heek</div>	Director	August 4, 2020
<div>/s/ Kristine Peterson</div> <div>Kristine Peterson</div>	Director	August 4, 2020
<div>/s/ Patrick J. O’Sullivan</div> <div>Patrick J. O’Sullivan</div>	Director	August 4, 2020
<div>/s/ John F. Thero</div> <div>John F. Thero</div>	Authorized Representative in the U.S.	August 4, 2020

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Amarin Corporation plc
 One New Change
 London EC4M 9AF

Our ref 6002745.00119
 LDE No 58 London/Chancery Lane

4 August 2020

Dear Sirs

AMARIN CORPORATION PLC (THE “COMPANY”)

This opinion is being delivered to you in connection with a filing by the Company of a registration statement on Form S-8 (the “**Registration Statement**”) to be filed with the United States Securities and Exchange Commission (the “**SEC**”) under the United States Securities Act of 1933 as amended (the “**US Securities Act**”) on or about 4 August 2020.

You have informed us that, on 13 July 2020, the Company, by resolution of the Company’s shareholders (the “**Resolution**”), adopted and approved the Amarin Corporation plc 2020 Stock Incentive Plan (the “**2020 Plan**”) which is intended to be the successor to the Amarin Corporation plc 2011 Stock Incentive Plan (the “**2011 Plan**”), which, we understand from the Company, is due to expire in 2021. This opinion relates, and is limited, to those ordinary shares of £0.50 each in the capital of the Company (“**Ordinary Shares**”) which we understand from the Company are reserved for issue pursuant to the 2020 Plan as at the date of this opinion following the passing of the Resolution (together the “**Shares**”), being:

- (a) 20,000,000 Ordinary Shares under the 2020 Plan; and
- (b) those Ordinary Shares subject to grants under the 2011 Plan that were outstanding as of 13 July 2020 (which we understand from the Company comprised a total of 2,634,440 Ordinary Shares),

subject, in the case of (a), to an overall limit in respect of the issue of Ordinary Shares pursuant to Incentive Stock Options (as such term is defined in the 2020 Plan) of 20,000,000 Ordinary Shares (subject to adjustment as provided in the 2020 Plan) and subject to a limit on the value of the Ordinary Shares with respect to which Incentive Stock Options first become exercisable by a Participant (as such term is defined in the 2020 Plan) under the 2020 Plan and all other plans of the Company and its Affiliates (as such term is defined in the 2020 Plan) in any one calendar year of \$100,000.

K&L Gates LLP is a limited liability partnership registered in England and Wales under number OC309508 and is authorised and regulated by the Solicitors Regulation Authority. Any reference to a partner in relation to K&L Gates LLP is a reference to a member of that LLP. A list of the names of the members and their professional qualifications may be inspected at our registered office: One New Change, London, EC4M 9AF, England. A reference to any office other than our London and Paris offices is a reference to an office of an associated firm.

2. DOCUMENTS

For the purposes of this opinion, we have examined only the following:

- 2.1 a certificate (the “**Secretary’s Certificate**”) from the Company Secretary of the Company (the “**Secretary**”) of the same date as this opinion confirming, inter alia: (a) that the copy of the Articles (referred to in paragraph 2.2 below) attached to the Secretary’s Certificate is correct and up to date; (b) that the board meeting referred to in paragraph 2.6 below was duly convened and held and that the resolutions set out in the extract of the minutes of the meeting (the “**Board Resolutions**”) were duly passed; (c) that the Company no longer has an authorised but unissued share capital, and that there are no other limits under the constitution of the Company on the powers of the directors to allot shares or to grant rights to acquire shares; (d) the nominal amount of shares which the directors are authorised to allot or grant rights to acquire under section 551 of the UK Companies Act 2006 (the “**2006 Act**”); (e) the extent of the powers to allot equity securities conferred on the directors under section 570 of the 2006 Act; and (f) the number of Ordinary Shares remaining available for grants under the 2011 Plan as of 13 July 2020;
- 2.2 copies of the certificate of incorporation, certificates of incorporation on change of name and articles of association of the Company (the “**Articles**”), copies of which are attached to the Secretary’s Certificate;
- 2.3 a print of the resolutions of the Company passed at a meeting of the Company’s shareholders on 20 May 2019, authorising the board of directors of the Company to allot shares and to grant rights to subscribe for shares and empowering the directors to allot equity securities, and comprised within the information revealed by the Companies Registry Search, a copy of which is attached to the Secretary’s Certificate;
- 2.4 a copy of the resolution of the Company’s shareholders dated 13 July 2020 adopting and approving the 2020 Plan, a copy of which is attached to the Secretary’s Certificate (the resolutions referred to in paragraphs 2.3 and 2.4 together being the “**Shareholder Resolutions**”);
- 2.5 information on the file held at Companies House in respect of the Company disclosed by an online search of such file carried out by us at Companies House at 15:25 on 3 August 2020 (the “**Companies Registry Search**”) and information disclosed by an enquiry by using services provided by Legalinx Limited (trading as GlobalX) at the Central Index of Winding Up Petitions, London at 15:26 on 3 August 2020 with respect to the Company (the “**Central Index Search**”);

- 2.6 a copy of the minutes of a meeting of the board of directors of the Company dated 16 March 2020, which approved the adoption of the 2020 Plan, subject to the approval of the members of the Company, a copy of which is attached to the Secretary's Certificate; and
- 2.7 a copy of the 2020 Plan, a copy of which is attached to the Secretary's Certificate and certified by the Secretary to be true, complete and up-to-date.

3. ASSUMPTIONS

For the purposes of this opinion we have assumed without investigation:

- 3.1 the authenticity, accuracy and completeness of all documents submitted to us as originals or copies, the genuineness of all signatures and the conformity to original documents of all copies;
- 3.2 the capacity, power and authority of each of the parties (other than the Company) to any documents reviewed by us;
- 3.3 the due execution and delivery of any documents reviewed by us in compliance with all requisite corporate authorisations;
- 3.4 that all agreements and documents examined by us are on the date of this opinion legal, valid and binding under the laws by which they are (or are expressed to be) governed;
- 3.5 that the contents of the Secretary's Certificate were true and not misleading when given and remain true and not misleading as at the date of this opinion and that there is no matter not referred to in the Secretary's Certificate which would make any of the information in the Secretary's Certificate incorrect or misleading;
- 3.6 that the Board Resolutions were duly passed at a meeting of the board of directors which was duly convened and held, that such resolutions have not been and will not be amended or rescinded and are and will remain in full force and effect and that the minutes of such meeting have been signed by the chairman of the meeting and filed in the Company's minute book;
- 3.7 that each of the Shareholder Resolutions was duly passed at a meeting of the shareholders which was duly convened and held, that such resolutions have not been and will not be amended or rescinded and are and will remain in full force and effect, and that the minutes of each such meeting have been signed by the chairman of the meeting and filed in the Company's minute book;

- 3.8 that the directors present at the meeting referred to in paragraph 3.6 above duly declared any personal interest in the business transacted at the meeting and were entitled to count in the quorum and to vote in respect of the resolutions passed at the meeting and that in approving the 2020 Plan and any awards made or to be made thereunder, the directors were and will be acting in good faith and without any conflict of interest which was not fully disclosed and properly approved;
- 3.9 having undertaken the Companies Registry Search and the Central Index Search and having made enquiries of the Secretary (together, the **"Searches and Enquiries"**) (but having made no other searches or enquiries) and the Searches and Enquiries not revealing any of the same, that on the date of this opinion no resolution has been passed and no petition has been presented and no order has been made for the administration, winding up or dissolution of the Company and no receiver, administrative receiver, administrator, liquidator, provisional liquidator, trustee or similar officer has been appointed in relation to the Company or any of its assets and that none of the foregoing will occur between the date of this opinion and the date of allotment and issue of any Shares;
- 3.10 that no change has occurred to the information on the file at Companies House in respect of the Company since the time of the Companies Registry Search;
- 3.11 that the Companies Registry Search revealed all matters required by law to be notified to the Registrar of Companies and that the information revealed is complete and accurate as of the date of the Companies Registry Search and that further searches would not have revealed additional or different matters that could have affected the opinions contained in this opinion;
- 3.12 that the information revealed by the Central Index Search is complete and accurate as of the date of such search and that further searches would not have revealed additional or different matters that could have affected the opinions contained in this opinion;
- 3.13 that the centre of main interests, as such term is defined in Article 3(1) of the European Regulation on Insolvency Proceedings (EC No. 1346/2000), of the Company is and remains in England;

3.14 that:

- (a) the Articles, a copy of which is attached to the Secretary's Certificate, were adopted by special resolution passed by the requisite majority of the members of the Company at a general meeting of the Company, duly convened and held, at which a quorum was present;
- (b) no alteration had been or shall have been made to the Articles as at each date of allotment and issue of, or grant of rights to acquire, any Shares; and
- (c) at the time of each allotment and issue of any Shares, the Company shall have received in full a 'cash consideration' (as such term is defined in section 583(3) of the 2006 Act) equal to the subscription price payable for such Shares (such subscription price being no less than the nominal value of such Shares, whether in pounds sterling or equivalent in any other currency), and shall have entered the holder or holders thereof in the register of members of the Company showing that all such Shares shall have been fully paid up as to their nominal value and any premium thereon as at the date of their allotment;

3.15 that:

- (a) in relation to any allotment and issue of Shares pursuant to the 2020 Plan, the Award (as such term is defined in the 2020 Plan) in connection with which such Shares will be allotted and issued, has or will have vested in accordance with the terms of the 2020 Plan, the Company has or will have received a valid notice of exercise of such Award from the relevant Participant (as such term is defined in the 2020 Plan) and such Participant has or will have complied with all other requirements of the 2020 Plan in connection with the exercise of such Award;
- (b) any Shares will be allotted and issued in accordance with the terms set out in the relevant Plan and in accordance with the Articles;
- (c) a meeting of the board of directors of the Company (or a duly constituted and empowered committee thereof) was or shall have been duly convened and held and a valid resolution passed at such meeting, or a valid written resolution of the directors or a duly constituted and empowered committee thereof was or shall have been passed, to approve each allotment and issue of Shares and each grant of rights to acquire any Shares;
- (d) as at each date of allotment and issue of Shares and grant of rights to subscribe for Shares, the directors of the Company had or shall have sufficient authority and

powers conferred on them to allot and issue such Shares and grant such rights (as applicable) under section 551 of the 2006 Act and under section 570 of the 2006 Act as if section 561 of the 2006 Act did not apply to such allotment and issue or grant, and the directors of the Company shall not allot or issue (or purport to allot or issue) Shares and shall not grant rights (or purport to grant rights) to acquire Shares in excess of such powers or in breach of any other limitation on their powers to allot and issue Shares or grant rights to acquire Shares, whether under the 2006 Act, the Articles or otherwise;

- (e) the directors of the Company have used or will use all their authorities and have exercised or will exercise all their powers in connection with each allotment and issue of Shares and each grant of rights to acquire Shares bona fide in the interests of the Company and in a way most likely to promote the success of the Company for the benefit of its members as a whole;
 - (f) the directors of the Company present at each meeting referred to in paragraph 3.15(d) above duly declared or shall duly declare any personal interest in the business transacted at the meeting and were or shall be entitled to count in the quorum and to vote in respect of the resolutions passed or to be passed at the meeting and that in approving the allotment and issue of Shares or grant of rights to acquire any Shares, as the case may be, the directors were and will be acting in good faith and without any conflict of interest which was not fully disclosed and properly approved; and
 - (g) no Shares shall be allotted or issued or are or shall be committed to be allotted or issued, at a discount to their nominal value (whether in pounds sterling or equivalent in any other currency);
- 3.16 that, as at each date of allotment and issue of Shares and grant of rights to acquire Shares, no alteration shall have been made to the form of the 2020 Plan attached to the Secretary's Certificate;
- 3.17 that no Shares or rights to subscribe for Shares have been or shall be offered to the public in the United Kingdom in breach of the Financial Services and Markets Act 2000 ("FSMA") or of any other UK laws or regulations concerning the offer of securities to the public, and no communication has been or shall be made in relation to the Shares in breach of section 21 of FSMA or any other UK laws or regulations relating to offers or invitations to subscribe for, or to acquire rights to subscribe for or otherwise acquire, shares or other securities;

- 3.18 that no shares or securities of the Company are listed on any recognised investment exchange in the United Kingdom (as defined in section 285 of FSMA) or traded on any prescribed market (as defined in the Financial Services and Markets Act 2000 (Prescribed Markets and Qualifying Investments) Order 2001);
- 3.19 that in issuing and allotting and granting rights to acquire Shares and administering the 2020 Plan the Company is not carrying on a regulated activity for the purposes of section 19 of FSMA, including (but without limitation) pursuant to Article 5 of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001;
- 3.20 that the Company's place of central management and control is not in the UK, the Channel Islands or the Isle of Man for the purposes of the City Code on Takeovers and Mergers;
- 3.21 that the 2020 Plan has the same meaning and effect as if it was governed by English law;
- 3.22 that the Company has complied (and will continue to comply) with all applicable anti-terrorism, anti-corruption, anti-money laundering, sanctions and human rights laws and regulations and that each allotment and issue of Shares and grant of rights to acquire Shares pursuant to the 2020 Plan will be consistent with all such laws and regulations; and
- 3.23 that, under the laws of the State of New York, any award of Restricted Stock Units (as such term is defined in the 2020 Plan) pursuant to Section 6(b) of the 2020 Plan and any award under Section 6(b)(iv) of the 2020 Plan constitutes or will constitute the award of a cash bonus so as to give rise to a liability for a liquidated sum from the Company to the recipient of such award which, pursuant to the terms of the 2020 Plan, is capable of settlement by either the payment of cash or the issue of Shares to such recipient.

4. **OPINION**

- 4.1 Based upon and subject to the foregoing, and subject to the reservations mentioned below and to any matters not disclosed to us, we are of the opinion that upon allotment and issue thereof and payment therefor, when the Shares are allotted and issued pursuant to the 2020 Plan, such Shares will be validly issued, fully paid and non-assessable.
- 4.2 For the purposes of this opinion we have assumed that the term "non-assessable" in relation to the Shares means under English law that holders of such Shares, in respect of which all amounts due on such Shares as to the nominal amount and any premium thereon have been fully paid, will be under no obligation to contribute to the liabilities of the Company solely in their capacity as holders of such Shares.

5. **RESERVATIONS**

Our reservations are as follows:

- 5.1 no allotment of any Shares has (we understand) yet taken place and no such allotment may ever take place;
- 5.2 we express no opinion as to matters of United Kingdom taxation or any liability to tax (including, without limitation, stamp duty and stamp duty reserve tax) which may arise or be incurred as a result of or in connection with the allotment and issue of the Shares pursuant to the 2020 Plan or the transactions contemplated thereby, or as to tax matters generally;
- 5.3 we express no opinion on European Community law as it affects any jurisdiction other than England. We also express no opinion as to whether or not a foreign court (applying its own conflict of laws rules) will act in accordance with the choice of law and/or choice of jurisdiction expressed in the 2020 Plan;
- 5.4 the obligations of the Company are subject to all laws from time to time in effect relating to bankruptcy, insolvency, liquidation, administration, reorganisation or any other laws (or other legal or equitable remedies) or legal procedures affecting the rights of creditors or their enforcement;
- 5.5 we have relied entirely on the facts, statements and confirmations contained in the Secretary's Certificate and we have not undertaken any independent investigation or verification of the matters referred to in the Secretary's Certificate;
- 5.6 we express no opinion as to any law other than English law in force, and as interpreted, at the date of this opinion. We are not qualified to, and we do not, express an opinion on the laws of any other jurisdiction. In particular and without prejudice to the generality of the foregoing, we have not independently investigated the laws of the United States of America or the State of New York or the rules of any non-UK regulatory body (including, without limitation, the SEC) or any investment exchange outside the United Kingdom (including, without limitation, the NASDAQ Stock Market LLC) for the purpose of this opinion;
- 5.7 this opinion deals exclusively with the statutory authorities and powers required by the directors of the Company to allot the Shares and not with any contractual restrictions which may be binding on the Company or its directors or any investing institutions' guidelines;

- 5.8 the Companies Registry Search may not completely and accurately reflect the situation of the Company at the time it was made due to (i) failure of the Company to file documents that ought to be filed, (ii) statutory prescribed time-periods within which documents evidencing actions may be filed, (iii) the possibility of additional delays (beyond the statutory time-limits) between the taking of the action and the necessary filing with the Registrar of Companies, (iv) the possibility of delays by the Registrar of Companies or his staff in the registration of documents and their subsequent copying onto public records and (v) errors and mis-filing that may occur;
- 5.9 the Central Index Search is not capable of being conclusive. Errors and misfilings may occur. There may be delays in entering details on to the winding up register and/or administration register or a winding up order or administration order may be made before the relevant application or petition has been entered on the relevant register. In so far as it relates to matters relating to administration and administrators, the Central Index Search will not reveal applications made to, orders made by or notices filed with a court other than the High Court of Justice in London. The Central Index Search will only show petitions presented since June 1994;
- 5.10 the list of members maintained by the Company's registrars does not disclose details of the payment up of any Ordinary Shares, such details being recorded by or on behalf of the Company in a separate register of allotments which contains certain of the information required under the 2006 Act, and we assume that the same procedure will be adopted in relation to the Shares;
- 5.11 we have not reviewed the terms of the 2020 Plan or any award agreement entered into pursuant to the 2020 Plan and we express no opinion in relation to the legality, enforceability or validity of the 2020 Plan or any award agreement. In particular, but without prejudice to the generality of the foregoing, we have assumed that Shares to be allotted under the 2020 Plan or any award agreement will be paid up in full (as to their nominal value and any premium) in cash (within the meaning of section 583(1) of the 2006 Act), and we express no opinion as to whether any consideration other than 'cash consideration' (as such term is defined in section 583(3) of the 2006 Act) which might be paid, or purport to be paid, for the Shares would result in the Shares being validly issued, fully paid and non-assessable;
- 5.12 any surrender of Ordinary Shares pursuant to Section 6(a)(iii)(c) of the 2020 Plan would require a reduction of the Company's share capital in accordance with the provisions of Chapter 10 of Part 17 of the 2006 Act (including, inter alia, an application to the court for an order confirming the reduction) or a repurchase of such Ordinary Shares in accordance with Part 18 of the 2006 Act and any allotment of Shares as fully or partly paid up for a

consideration other than 'cash consideration' (as such term is defined in section 583(3) of the 2006 Act) would require, inter alia, such consideration to have been independently valued pursuant to section 593 of the 2006 Act. We express no opinion in relation to the ability of the Company to complete any such reduction of its share capital or repurchase of shares, or as to whether a purported surrender of Ordinary Shares pursuant to Section 6(a)(iii)(c) of the 2020 Plan would constitute sufficient consideration for the allotment and issue of Shares for the purposes of the 2006 Act;

- 5.13 if any award of Restricted Stock Units pursuant to Section 6(b) of the 2020 Plan or any award under Section 6(b)(iv) of the 2020 Plan does not constitute the award of a cash bonus so as to create a liability for a liquidated sum, any Shares purported to be allotted and issued pursuant to any such award will not have been validly allotted and issued for cash in accordance with the requirements of the 2006 Act and may not therefore be fully paid and non-assessable;
- 5.14 we express no opinion on the compliance of the 2020 Plan, or the compliance of any award made under the 2020 Plan, with the Code (as defined in the 2020 Plan) or the rules or regulations of the NASDAQ Stock Market LLC or of any other securities exchange that are applicable to the Company;
- 5.15 in relation to the assumption at paragraph 3.13 above, we understand that the Company moved its tax residence to the Republic of Ireland in 2008 and we have not considered the effect this change in tax residence may have on any of the matters covered by this opinion; and
- 5.16 a member of a company incorporated under the laws of England and Wales may apply to the English courts under Part 30 of the 2006 Act on the grounds that the affairs of the company are being or have been conducted in a manner unfairly prejudicial to members' interests, and in such circumstances, the court may (inter alia) require the company to refrain from doing or continuing an act complained of by the petitioner and such an order may extend to the allotment or issue of Shares or the grant of rights to acquire Shares.

This opinion speaks only as at the date hereof. Notwithstanding any reference herein to future matters or circumstances, we have no obligation to advise the addressee (or any third party) of any changes in the law or facts that may occur or become known to us after the date of this opinion.

This opinion is given on condition that it is governed by and shall be construed in accordance with English law as in force and as interpreted at the date of this opinion and that the English courts shall have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with this opinion.

This opinion is given solely in connection with the filing of the Registration Statement by or on behalf of the Company. We hereby consent to the filing of this opinion in its full form as an exhibit to the Registration Statement.

In giving such consent, if and to the extent that this might otherwise apply in relation to the giving of an opinion governed by English law, we do not admit that we are in the category of persons whose consent is required under Section 7 of the US Securities Act or the Rules and Regulations thereunder.

Yours faithfully

/s/ K&L Gates LLP

K&L Gates LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2011 Stock Incentive Plan, as amended and the 2020 Stock Incentive Plan of Amarin Corporation plc of our reports dated February 25, 2020, with respect to the consolidated financial statements of Amarin Corporation plc and the effectiveness of internal control over financial reporting of Amarin Corporation plc included in its Annual Report (Form 10-K) for the year ended December 31, 2019, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Iselin, New Jersey
August 4, 2020