

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

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

JAMES HARDIE INDUSTRIES plc
(Exact name of registrant as specified in its charter)

Ireland
(State or other jurisdiction of
incorporation or organization)

Not Applicable
(IRS Employer
Identification Number)

**Europa House, Second Floor
Harcourt Centre
Harcourt Street, Dublin 2, D02 WR20, Ireland**
(Address of Principal Executive Offices)

Amended and Restated James Hardie Industries plc Long Term Incentive Plan 2006
(Full title of the Plan)

**CT Corporation System
28 Liberty Street, 42nd Floor
New York, New York 10005**
(Name and address of agent for service)

(212) 894-8940
Telephone number, including area code, of agent for service

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 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 shares to be registered	Amount to be registered (1)	Proposed maximum offering price per share/obligation (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common Stock, par value EUR 0.59 per share, to be issued under the LTIP	5,000,000 shares	\$21.87	\$109,350,000.00	\$14,193.63

- (1) Represents an additional 5,000,000 shares of common stock, par value EUR 0.59 per share (the “Common Stock”) of James Hardie Industries plc (the “Registrant”) available for future issuance in accordance with the James Hardie Industries plc Long Term Incentive Plan 2006, as amended (the “LTIP”); and, pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), such indeterminate number of other rights to acquire additional shares of Common Stock as may be granted pursuant to the LTIP to prevent dilution resulting from stock splits, stock dividends or similar transactions. CHESS Units of Foreign Securities (“CUFS”) issuable upon deposit of one (1) share of Common Stock and American Depositary Shares evidenced by American Depositary Receipts (“ADRs”) issuable upon deposit of one (1) CUFS have been registered under a separate registration statement on Form F-6 (File No 333-198928) filed on September 25, 2014, as amended by the Post-Effective Amendment to such Form F-6 (File No. 333-198928) filed on September 3, 2015.
- (2) Estimated solely for the purpose of determining the amount of the registration fee pursuant to Rules 457(c) and (h) under the Securities Act based on the average of the high and low reported prices of the Registrant’s ADRs on the New York Stock Exchange on August 10, 2020.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this "Registration Statement") is filed pursuant to General Instruction E to Form S-8 for the purpose of registering an additional 5,000,000 shares of the Common Stock of the Registrant, which may be issued pursuant to awards under the LTIP. In accordance with General Instruction E to Form S-8, the Registrant hereby incorporates herein by reference the Forms S-8 filed by the Registrant with respect to the LTIP on September 11, 2008 (SEC File No. 333-153446), August 21, 2009 (SEC File No. 333-161482), August 12, 2013 (SEC File No. 333-190551), August 15, 2014 (SEC File No. 333-198169) and August 19, 2015 (SEC File No. 333-206470), and the Post-Effective Amendments to certain of the foregoing Forms S-8 filed by the Registrant on February 22, 2010 (SEC File No. 333-161482) and June 17, 2010 (SEC File No. 333-161482) and together with all exhibits filed therewith or incorporated therein by reference.

PART II.

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents which have been filed by the Registrant with the Securities and Exchange Commission (the "Commission") are incorporated herein by reference:

- (a) The Registrant's Annual Report on Form 20-F for the fiscal year ended March 31, 2020 filed with the Commission on May 19, 2020.
- (b) The Registrant's Reports of Foreign Private Issuer on Form 6-K furnished to the Commission on May 19, 2020, May 20, 2020, June 8, 2020, June 12, 2020, June 19, 2020, June 24, 2020, June 26, 2020, July 1, 2020, July 10, 2020 and August 11, 2020.

In addition to the foregoing, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, and all reports on Form 6-K subsequently filed by the registrant which state that they are incorporated by reference herein, prior to the filing of a post-effective amendment which indicates that all securities offered hereunder have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such documents and reports.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement herein, or in any subsequently filed document which also is or is deemed to be incorporated by reference, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits

Exhibit Number	Description
4.1	Amended Memorandum and Articles of Association of James Hardie Industries plc (incorporated by reference to Exhibit 99.4 to the Registrant's filing on Form 6-K filed on August 14, 2018)
4.2	James Hardie Industries plc Long Term Incentive Plan 2006, as amended (incorporated by reference to Exhibit 99.5 to the Registrant's filing on Form 6-K filed on August 14, 2018)
5.1	Opinion of DLA Piper Ireland
23.1	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm
23.2	Consent of DLA Piper Ireland (contained in its opinion filed as Exhibit 5.1 hereto)
24.1	Power of Attorney (contained on the signature pages of this Registration Statement)

SIGNATURES

Pursuant to the requirements of the Securities Act, James Hardie Industries plc 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 this 14th day of August, 2020.

JAMES HARDIE INDUSTRIES plc

By:

/s/ Jason Miele

Jason Miele, Chief Financial Officer

POWER OF ATTORNEY AND SIGNATURES

Each person whose signature appears below hereby appoints Jason Miele his true and lawful attorney-in-fact with Mr. Miele having the authority to execute in the name of each such person, and to file with the Commission, together with any exhibits thereto and other documents therewith, any and all amendments (including without limitation post-effective amendments) to this Registration Statement necessary or advisable to enable the Registrant to comply with the Securities Act, and any rules, regulations and requirements of the Commission in respect thereof, which amendments may make such other changes in the Registration Statement as the aforesaid attorney-in-fact executing the same deems appropriate. Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

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Signature	Title	Date
<u>/s/ Jack Truong</u> Jack Truong	Director and Chief Executive Officer (Principal Executive Officer)	August 14, 2020
<u>/s/ Jason Miele</u> Jason Miele	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	August 14, 2020
<u>/s/ Michael N. Hammes</u> Michael N. Hammes	Chairman of the Board	August 14, 2020
<u>/s/ Brian Anderson</u> Brian Anderson	Director	August 14, 2020
<u>/s/ Russell Chenu</u> Russell Chenu	Director	August 14, 2020
<u>/s/ David D. Harrison</u> David D. Harrison	Director	August 14, 2020
<u>/s/ Andrea Gisle Joosen</u> Andrea Gisle Joosen	Director	August 14, 2020
<u>/s/ Persio V. Lisboa</u> Persio V. Lisboa	Director	August 14, 2020
<u>/s/ Anne Lloyd</u> Anne Lloyd	Director	August 14, 2020
<u>/s/ Moe Nozari</u> Moe Nozari	Director	August 14, 2020
<u>/s/ Rada Rodriguez</u> Rada Rodriguez	Director	August 14, 2020
<u>/s/ Nigel Stein</u> Nigel Stein	Director	August 14, 2020
<u>/s/ Harold Wiens</u> Harold Wiens	Director	August 14, 2020

Our Reference: [•]

14 August 2020

To: Board of Directors
James Hardie Industries plc
Europa House, Second Floor
Harcourt Centre
Harcourt Street, Dublin 2
D02 WR20

Re: **James Hardie Industries plc Registration Statement on Form S-8 in relation to the Amended and Restated James Hardie Industries plc Long Term Incentive Plan 2006**

Dear Sirs,

1. **Basis of Opinion**

- 1.1 We are acting as Irish counsel to James Hardie Industries plc, a public company limited by shares (the "**Company**"), registered under the laws of Ireland, with its registered office at Europa House, Second Floor, Harcourt Centre, Harcourt Street, Dublin 2, in connection with the filing by the Company of a registration statement on Form S-8 (the "**Registration Statement**") with the United States Securities and Exchange Commission (the "**SEC**") on the date hereof under the Securities Act of 1933, as amended (the "**Securities Act**"), with respect to the additional 5,000,000 shares with nominal value of €0.59 per share of the Company (the "**Shares**") that may be delivered pursuant to the Amended and Restated James Hardie Industries plc Long Term Incentive Plan 2006 dated 1 August 2006, as amended and restated on 22 August 2008, 21 August 2009, 19 February 2010, 15 June 2010, 13 August 2012, 14 August 2015 and 10 August 2018 (the "**Plan**").
 - 1.2 This Opinion is confined to and given in all respects on the basis of the laws of Ireland (meaning Ireland exclusive of Northern Ireland) in force as at the date hereof as currently applied by the courts of Ireland. We have made no investigation of and we express no opinion as to the laws of any other jurisdiction or the effect thereof. We have assumed without investigation that insofar as the laws of any jurisdiction other than Ireland are relevant, such laws do not prohibit and are not inconsistent with any of the obligations or rights expressed in the Plan Documents (as defined below) or the transactions contemplated thereby.
 - 1.3 This Opinion is also strictly confined to:
 - (a) the matters expressly stated herein at paragraph 2 below and is not to be read as extending by implication or otherwise to any other matter;
 - (b) the documents listed in the Schedule (the "**Plan Documents**"); and
 - (c) the searches listed at paragraph 1.5 below.
- We express no opinion, and make no representation or warranty, as to any matter of fact or in respect of any documents which may exist in relation to the Plan other than the Plan Documents.
- 1.4 For the purpose of giving this Opinion, we have examined copies sent to us by email in pdf or other electronic format of the Plan Documents.
 - 1.5 For the purpose of giving this Opinion, we have caused to be made legal searches against the Company on 13 August 2020 on the file of the Company maintained by the Irish Registrar of Companies in Dublin for returns of allotments, special resolutions amending the constitution of the Company and notice of the appointment of directors and secretary of the Company.
 - 1.6 This Opinion is governed by and is to be construed in accordance with the laws of Ireland as interpreted by the courts of Ireland at the date hereof. This Opinion speaks only as of its date.

2. **Opinion**

Subject to the assumptions and qualifications set out in this Opinion and to any matters not disclosed to us, we are of the opinion that when the Shares have been duly issued (and, if required, paid for in either cash or services) pursuant to and in accordance with the terms and conditions referred to or summarised in the Plan, the Shares will be validly

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issued, fully paid up and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the issue of such shares).

3. Assumptions

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

The Registration Statement and the Plan

- 3.1 that when filed with the SEC, the Registration Statement will not differ in any material respect from the draft that we have examined and that the Registration Statement will have become effective under the Securities Act;
- 3.2 that (if required under the terms of the Plan) any awards granted under the Plan will be in consideration of the receipt by the Company prior to the issue of the Shares pursuant thereto of either cash or services at least equal to the nominal value of such Shares and that where Shares are issued under the Plan without the requirement for the payment of cash consideration by the relevant beneficiary, then such shares shall either be fully paid up by the Company or one of its subsidiaries in a manner permitted by Section 82(6)(f) and Section 1043(4) of the Companies Act 2014 of Ireland (as amended) (the “**Companies Act**”) and within the time permitted by Section 1027 of the Companies Act;
- 3.3 that the filing of the Registration Statement with the SEC has been authorized by all necessary actions under all applicable laws other than Irish law;
- 3.4 that the granting and vesting of any restricted stock units (“**RSUs**”) under the Plan and the issue of the Shares upon vesting of such RSUs (and the issue of the Shares in connection with any other awards granted under the Plan) will be conducted in accordance with the terms and the procedures described in the Plan and the applicable award certificate;
- 3.5 that the Company has sufficient authorised but unissued share capital to issue the required number of Shares to be delivered to the recipients of any awards granted under the Plan;
- 3.6 that, at the time of issue of the Shares, the authority of the Company and the directors of the Company to issue the Shares, as provided for in the Companies Act and the constitution of the Company, is in full force and effect;
- 3.7 that the Company will continue to renew its authority to issue the Shares in accordance with the terms and conditions set out in the constitution of the Company and the Companies Act (and any statutory modification or re-enactment thereof for the time being in place) and such authority shall be in effect at the time of such issuance;
- 3.8 that the Company will not re-issue shares from treasury in order to satisfy any grant made pursuant to the Plan or any other obligation arising from, or connected to, the Plan;

Authenticity and bona fides

- 3.9 the completeness and authenticity of all documents submitted to us as originals or copies of originals and (in the case of copies) conformity to the originals of copy documents and the genuineness of all signatories, stamps and seals thereon;
- 3.10 where incomplete Plan Documents have been submitted to us or signature pages only have been supplied to us for the purposes of issuing this Opinion, that the originals of such Plan Documents correspond in all respects with the last draft of the complete Plan Documents submitted to us;
- 3.11 that the Plan Documents will, where necessary, be executed in a form and content having no material difference to the drafts provided to us, will be delivered by the parties thereto, and that the terms thereof will be observed and performed by the parties thereto;
- 3.12 that there is, at the relevant time of the allotment and issue of the Shares, no matter affecting the authority of the directors to issue and allot the Shares, not disclosed by the constitution of the Company or the resolutions produced to us, which would have any adverse implications in relation to the opinions expressed in this Opinion;

Accuracy of searches and warranties

- 3.13 the accuracy and completeness of the information disclosed in the searches referred to in paragraph 1.5 above and that such information has not since the time of such search or enquiry been altered. It should be noted that searches at the Companies Registration Office, Dublin, do not necessarily reveal whether or not a prior charge has been created or a resolution has been passed or a petition presented or any other action taken for the winding-up of or the appointment of a receiver or an examiner to the Company;
- 3.14 the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Plan Documents; and

Commercial Benefit

- 3.15 that the Plan Documents have been or will be entered into for bona fide commercial purposes, on arm's length terms and for the benefit of each party thereto and are in those parties' respective commercial interest and for their respective corporate benefit.

4. Disclosure

This Opinion is addressed to you in connection with the registration of the Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement to be filed with the SEC. In giving this consent, we do not thereby admit that we are in a category of person whose consent is required under Section 7 of the Securities Act.

Yours faithfully,

DLA Piper Ireland

DLA PIPER IRELAND

SCHEDULE

Plan Documents

1. A copy of the form of the Registration Statement to be filed by the Company with the SEC.
2. A copy of the Plan.
3. A copy of the current constitution of the Company amended by the Company up to 10 August 2018.
4. A certificate from Joseph Blasko, company secretary of the Company, dated 14 August 2020, confirming that the Company has sufficient share capital to issue the Shares under the Plan, and that all required corporate authorisations have been obtained to reserve the Shares for issue by the board of directors of the Company pursuant to the Plan.

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Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Amended and Restated James Hardie Industries plc Long Term Incentive Plan 2006, of our reports dated May 19, 2020 with respect to the consolidated financial statements of James Hardie Industries plc and the effectiveness of internal control over financial reporting of James Hardie Industries plc included in its Annual Report (Form 20-F) for the year ended March 31, 2020, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Irvine, California
August 11, 2020