Our decision model will be based on how much German government can save or lose after implementation or no implementation of SSB Tax respectively. In our model we will try to see the effect of decision after 10 years. To implement the tax government will need to bear the administration cost, production cost and public information cost in the first year. Then for each successive year, it will need maintenance cost to keep the tax on going. So, the administration, production, public information and maintenance costs will be the total implementation cost for the government to implement the tax. On the other hand, after implementation of the tax, government will generate revenue which will account as benefit to government. Also, we supposed that tax intervention will reduced in the amount of consumption of such products leading to low sugar consumption in individual. This will ultimately reduced the some serious health cases like diabetes, obesity and cancer so, it will help to reduce the health care cost of the government. This will also be benefit to the government. At the end, the total NPV will be calculated based on these costs and benefits which will help us to decide weather to implement or not implement sugar tax.