

$$\begin{aligned}
& A \subseteq B \\
\iff & \forall x (x \in A \implies x \in B) \\
\iff & \forall x \neg \left(\bigwedge \left\{ \begin{array}{l} x \in A \\ \neg x \in B \end{array} \right\} \right) \\
\implies & \forall x \neg \left(\bigwedge \left\{ \begin{array}{l} x \in A \\ \neg x \in B \\ x \in X \end{array} \right\} \right) \\
\iff & \forall x \neg \left(\bigwedge \left\{ \begin{array}{l} \neg x \in A \\ \neg x \in B \\ x \in X \end{array} \right\} \right) \\
\iff & \forall x \neg \left(\bigwedge \left\{ \neg \left(\bigwedge \left\{ \begin{array}{l} \neg x \in A \\ \neg x \in B \\ x \in X \end{array} \right\} \right) \right\} \right) \\
\iff & \forall x \neg \left(\bigwedge \left\{ \neg \left(\bigwedge \left\{ \begin{array}{l} \neg x \in A \\ x \in X \\ \neg x \in B \\ x \in X \end{array} \right\} \right) \right\} \right) \\
\iff & \forall x \neg \left(\bigwedge \left\{ \neg \left(\bigwedge \left\{ \begin{array}{l} \neg x \in X \setminus A \\ \neg x \in B \\ x \in X \end{array} \right\} \right) \right\} \right) \\
\iff & \forall x \neg \left(\bigwedge \left\{ \begin{array}{l} \neg x \in X \setminus A \\ x \in X \setminus B \end{array} \right\} \right) \\
\iff & \forall x (x \in X \setminus B \implies x \in X \setminus A) \\
\iff & X \setminus B \subseteq X \setminus A
\end{aligned}$$