(1) 设
$$U=\{0,1\}, \overline{P}=\{0\}, \overline{Q}=\{1\}, \overline{f(1)}=0, \overline{f(2)}=1, \overline{a}=0,$$

此时
$$\overline{\forall x P(x)} = \overline{P(0)} \wedge \overline{P(1)} = F$$
,

故
$$\overline{\forall x P(x) \to Q(f(a))} = T$$

(2) 设
$$U=\{0,1\},\overline{P}=\{(0,0)\},\overline{Q}=\{1\},\overline{f(0)}=0,\overline{f(1)}=1,\overline{a}=0$$

此时
$$\overline{\neg P(f(x),a)} = \neg \overline{P(f(0),0)} = \neg \overline{P(0,0)} = F,$$

故
$$\overline{\neg P(f(x), a) \rightarrow \forall x Q(x)}$$