$$\frac{\forall x(B \land A) \rightarrow \forall x(B \land A)}{\forall x(B \land A) \land |x| \rightarrow B \land A} \xrightarrow{B \land A \rightarrow A} \xrightarrow{B \land A \rightarrow B} \frac{\forall xB \rightarrow \forall xB}{\forall xB \land |A| \rightarrow B} \xrightarrow{\forall xB \rightarrow |A| \rightarrow B} \xrightarrow{\forall xB \land |A| \rightarrow A} \xrightarrow{\forall xB$$