With regards to the ithbaat (affirmation) and nafee (negation) in the statement laa ilaaha ill Allaah, Shaykh Muhammad ibn Saalih al ‘Uthaymeen (راحمه الله) states:

And Tawheed (singling Allaah out in worship) will not be completed except with two pillars - and they are:

a) ithbaat (affirmation)

b) nafee (negation)

- since nafee alone is pure ta’teel (denial) and ithbaat alone does not rule out there being partners.

An example of that:

“Zayd is standing” – this (statement) indicates the affirmation of Zayd’s standing. However it does not prove that he is alone in that (standing).

“And no one is standing” – this is a pure negation.

“And no one is standing except Zayd - this is tawheed (being alone) in standing for him (Zayd), because (this statement) includes an affirmation and negation.

(Al qawl ul mufeed (1/29) of Shaykh Muhammad ibn Saalih al ‘Uthaymeen (راحمه الله))