

ABSTRACT

In one aspect, provided is an etching liquid capable of improving a ratio of the etch rate of a silicon nitride film to the etch rate of a silicon oxide film. In one aspect, this disclosure relates to an etching liquid for use in a step of removing a silicon nitride
5 film from a substrate having the silicon nitride film and a silicon oxide film, in which the etching liquid is obtained by blending a solution containing silica and an alkali, phosphoric acid, and water together.