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(54) **POLISHING SOLUTION AND POLISHING METHOD**

(57) A polishing liquid for polishing a surface to be polished containing a tungsten material, the polishing liquid containing abrasive grains, an iron-containing compound, and an oxidizing agent, in which the abrasive grains include silica particles, an average particle diameter of the abrasive grains is 40 to 140 nm, and a silanol group density of the silica particles is 8.0 groups/nm² or less. A polishing method of polishing a surface to be polished containing a tungsten material by using the polishing liquid.

Fig. 1

