Abstract – Virtual Reality is presented in several ways, following the specific point of view considered. For example, in many works Virtual Reality is considered for the effects on human users, in other for its application, such as medicine and education. Other studies present Virtual Reality as a method to explore physical phenomena. In this work, after presenting a taxonomy of Virtual Representations and some examples of current applications, the concept of Virtual Reality is introduced as a communication process, specifically in the context of Cultural Heritage applications, with particular focus on pragmatic and emotional user involvement.