(1) A virtual $X$ (where $X$ is a common noun) is something, not an $X$, which has the efficiency (*virtus*) of an $X$.

This is the proper meaning of the word; but (2) it has been seriously confounded with ‘potential,’ which is almost its contrary. For the potential $X$ is of the nature of $X$, but is without actual efficiency. A virtual velocity is something *not* a velocity, but a displacement; but equivalent to a velocity in the formula, ‘what is gained in velocity is lost in power.’

So *virtual representation* was the non-representation of the American colonies in the British Parliament, which was supposed to be replaced by something. So Milton asks whether the angels have *virtual* or immediate touch. So, too, the sun was said to be *virtualiter* on earth, that is, in its efficiency.

(3) *Virtual* is sometimes used to mean pertaining to virtue in the sense of an ethical habit.

...a “virtual $x$,” where $x$ stands for a common noun, means something which is *not* an $x$, but which has, for whatever purpose may be uppermost, the *virtue* of an $x$, that is, such properties as make it equivalent to an $x$.

“Virtual,” followed by any common noun, say ‘$N$,’ makes an appellative phrase which denotes anything which, while it is *not* an ‘$N$,’ has, nevertheless, the characteristic behaviour and properties of an ‘$N$.’